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***UNIVERSITY “UKSHIN HOTI” PRIZREN  
FACULTY OF ECONOMICS***

***MASTER IN ACCOUNTING AND AUDITING, MSc.***

***RE-ACCREDITATION***

**REPORT OF THE EXPERT TEAM**

June 2021, Vienna-Riga



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## 1. INTRODUCTION

### 1.1. Context

**Date of site visit: 7<sup>th</sup> May, 2021**

**Expert Team (ET) members:**

- *Mag. Dr. Dietmar Paier*
- *Ms. Asnate Kazoka, PhD student*

**Coordinators from Kosovo Accreditation Agency (KAA):**

- *Naim Gashi, Executive Director of KAA*
- *Shkelzen Gerxhaliu, Senior Officer for Evaluation and Monitoring*
- *Arianit Krasniqi, Senior Officer for Evaluation and Accreditation*
- *Leona Kovaci, Senior Officer for Evaluation and Monitoring*
- *Ilirjane Ademaj, Senior Officer for Evaluation and Monitoring*

**Sources of information for the Report:**

- *Self-evaluation report "MA(MSc) Accounting and Auditing", January 2021*
- *CV's of the academic staff*
- *Syllabi*
- *Regulation on determining the criteria for master studies (in Albanian)*
- *Regulation on personal income of academic staff, allowances for functions, honoraria and permanent commissions at the University "Ukshin Hoti" (in Albanian)*
- *Decision on the establishment of the Industrial Advisory Board (IAC) (in Albanian)*
- *Agreements with local businesses (in Albanian)*
- *Statute of the University "Ukshin Hoti" Prizren (in Albanian)*
- *Strategic plan of FE (2020-2024) (in Albanian)*
- *Quality Assurance Regulation (in Albanian)*
- *Minutes of the BKI meeting and conclusions of the meeting (in Albanian)*
- *NGO registration certificate (in Albanian)*
- *Statute of the NGO "T2P Europe" (in Albanian)*

***Additional documents requested by the ET:***



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- *Financial plan for the program according to the requirements of the KAA Accreditation Manual , disaggregated by*
  - *number of students*
  - *incomes:*
    - *Ministry*
    - *student fees*
    - *donations/grants/sponsorships*
  - *expenses:*
    - *administrative and operating expenses including personnel costs*
    - *research*
    - *literature and IT*
    - *other expenses*
- *Questionnaires for course-evaluation and teacher self-assessment and for other evaluations where MA Accounting and Auditing students and staff take part*
- *Recent report from a master program on students' course evaluation*
- *Recent report on teacher self-assessment*
- *Regulations regarding plagiarism including description of the process of plagiarism check and sanctions as well as description and screenshots of the software that is used.*
- *Scientific requirements and assessment criteria of MA thesis and syllabus for MA thesis (as a part of the curriculum).*
- *Statistical data: Please provide figures for the program for the last three study years and per semester for each category.*
  - *number of applicants*
  - *number of admissions*
  - *number of first-year students disaggregated by gender*
  - *total number of students in semester*
  - *dropouts*
  - *number of students within standard period of study*
  - *number of students exceeding the standard period of study*
  - *number of graduates*
  - *average graduation grade for each cohort of graduates*



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- *Information on the background of admitted students in the MA Accounting and Auditing for the last three study years by indicating how many from the admitted students have graduated from the University „Ukshin Hoti“ Prizren and from which programme and how many from other universities and from which programmes. Please also indicate which and how many students (from the overall number of applicants in each year) have been subject to admission exam and what was the topic of admission exam for each of them*
- *Recent annual Quality Assurance Report which was submitted to the Faculty Council*
- *Regulations on Quality Assurance*
- *Library resources in the University „Ukshin Hoti“ Prizren library for implementing the MA Accounting and Auditing study programme (by indicating titles, year of issue and copies available in the library)*
- *Student Manual*
- *Explanation on how the internship is organised on MA level (if there is an internship)*
- *Minutes of the last meetings of the Industrial Advisory Board*
- *Minutes of the last 3 meetings of the faculty Quality Assurance Committee*
- *List of objectives and learning outcomes of the MA Accounting and Auditing*
- *Regulation on master degree criteria and Regulation on master's degree studies (if it is a different document)*
- *Regulation no. prot. 01-121, dated 20.04.2018*
- *Statistics on student transfer in MA Accounting and Auditing during the last three years (incoming and outgoing) by indicating from where or to where each student was transferred*
- *Statistics on complaints of MA Accounting and Auditing study programme students and staff during the last three years (what was the nature of complaint, what was the decision).*

#### **Criteria used for program evaluation:**

- *Standards & performance indicators for external evaluation according to the Accreditation Manual of KAA, July 2018*
- *Criteria of Relevance, Efficiency, Effectiveness, Impact, Sustainability*



**Note:** All regulatory documents by University “Ukshin Hoti” Prizen were initially submitted in Albanian in a format that did not allow the expert team to understand the essence of these documents. After an additional request, only some translations were provided. The expert team has based this report on the documentation that was available in English or in Albanian in a machine-readable format at the time of preparing the report and cannot be held accountable for judgements that have been made due to lack of relevant documentation in English language.

## 1.2. Site visit schedule

### Expert Team

- Prof. Dr. Dietmar Paier, University of Applied Science Vienna, Austria
- Ms. Asnate Kažoka, University of Latvia, Latvia

### Coordinators of KAA

- Naim Gashi, Executive Director of KAA
- Shkelzen Gerxhaliu, Senior Officer for Evaluation and Monitoring
- Arianit Krasniqi, Senior Officer for Evaluation and Accreditation
- Leona Kovaci, Senior Officer for Evaluation and Monitoring
- Ilirjane Ademaj, Senior Officer for Evaluation and Monitoring

### Site Visit Program

- 09.00 – 09.40 Meeting with the management of the institution (*no slide presentation is allowed, the meeting is intended as a free discussion, meeting with Dean, Vice dean*)
- 09.45 – 10:30 Meeting with the heads of the study programme
- 10:35 – 11:35 Meeting with quality assurance representatives and administrative staff
- 11:35 – 12:15 Lunch break
- 12:15 – 12:55 Meeting with the teaching staff



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- 13:00 - 13:40 Meeting with the students  
13:45 - 14:25 Meeting with the graduates  
14:30 - 15:10 Meeting with employers of graduates  
15:15 - 15:25 Internal meeting of KAA staff and experts  
15:25 - 15:35 Closing meeting with the management of the faculty and program

Study programs	Experts	Responsible persons of study program
Accounting and Auditing /MA (Re-accreditation)	Dietmar Paier Asnate Kažoka	Bekim Berisha Rifat Hoxha

### 1.3. A brief overview of the institution and program under evaluation

University "Ukshin Hoti" Prizren (hereinafter - UPZ) was established in 2009 as the second public university in Kosovo. In 2020 the number of enrolled active students in UPZ was around 4035, including 2800 at the Faculty of Economics (FE).

The mission of the UPZ is to provide quality education by conducting scientific research and contributing to innovation, in line with the demands of the labor market and the community locally, nationally and beyond.

The mission of the FE is to provide quality and compatible education with academic standards in the field of economics, building research and scientific capacities that serve the community in advancing skills and experiences for employment, innovation, economic development and social welfare.

There is a Strategic Plan for the FE for the period from 2020 to 2024, complemented by an action plan where the activities, measures, responsible structures, timeline and costs are set.

The FE is one of the six academic units of the UPZ. It was established in 2010, the same year when UPZ started operating, with the aim to support the market demand for specialists in the field of management, business administration, company finance, as well as accounting and auditing in the Prizren region.



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Currently four study programmes are implemented at FE - two bachelor study programmes Business Administration and International Management and two master's study programmes Business Administration and Accounting and Auditing and a doctoral study programme has been planned within the mid-term planning period.

The master's study programme “Accounting and Auditing” was launched in 2014. It has been accredited twice for the period of three years and this is the third review of the study programme.

During the previous accreditation process a number of weaknesses were identified - too general learning outcomes, superficial syllabuses, lack of diversified teaching and assessment methods for different study courses, lack of systematic processes for staff development, too broad admission criteria.

While there have been some efforts to address these weaknesses, most of them are present also during this assessment.

## **2. PROGRAM EVALUATION**

### **2.1. Mission, objectives and administration**

The mission of the UPZ is to provide quality education by conducting scientific research and contributing to innovation, in line with the demands of the labor market and the community locally, nationally and beyond.

The MA study programme “Accounting and Auditing” aims to develop the students’ knowledge of accounting and auditing, with emphasis on practical knowledge that will enable the graduate to be competitive on the global market. The ET was informed that this is the only such master's program in the region and the labour market representatives confirmed that the graduates are well appreciated by the employers.

Based on the discussions and the information provided, the expert team (ET) can conclude that this study programme by no doubt is relevant for the labour market in the Prizren region and beyond.





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The SER (p.13) lists a number of learning outcomes which were initially claimed to belong to the MA “Business Administration”. However, after additional clarification these learning outcomes were confirmed to be the ones of MA “Accounting and Auditing”. While the learning outcomes are appropriate for such a study programme, the ET was not able to obtain adequate information about its alignment with the National Qualifications Framework (NQF) and European Qualifications Framework (EQF). The self-evaluation report (SER) contains only a statement of compliance and the interviewees during the site visit referred to the requirements of the labour market only. There is a lack of substantiation how and where the descriptors of level 7 of the NQF/EQF were taken into account in the curriculum.

Also, the ET did not receive information about an overarching didactic concept for the study programme which should also include explanations of how outcome-oriented, competence-oriented assessment methodologies look like.

The UPZ has recently developed a new website. On this new website all the main internal documents, including the UPZ Statute and Code of Ethics, are easily accessible. The website currently has been developed in Albanian language only. While this can be justified by the fact that the study programmes are offered in Albanian only, the existence of an updated website in English would add to the international visibility of UPZ and increase the opportunities for different partnership in research and teaching.

Judging from the UPZ website, relevant regulations are updated and new regulations are developed when such necessity arises. Most of the regulations have been developed or updated in 2019 or 2020.

Standard	Compliance	
	Yes	No
Standard 1.1. The study program mission is in compliance with the overall mission statement of the institution.	X	
Standard 1.2. Relevant academic and professional advice is considered when defining the intended learning outcomes which are consistent with the National Qualifications Framework and the Framework for Qualifications of the European Higher Education Area.		X



Standard 1.3. The study program has a well-defined overarching didactic and research concept.		X
Standard 1.4. There are formal policies, guidelines and regulations dealing with recurring procedural or academic issues. These are made publicly available to all staff and students.	X	
Standard 1.5. All staff and students comply with the internal regulations relating to ethical conduct in research, teaching, assessment in all academic and administrative activities.	X	
Standard 1.6. All policies, regulations, terms of reference and statements of responsibility relating to the management and delivery of the program are reviewed at least once every two years and amended as required in the light of changing circumstances.	X	

**Compliance level:** Partially compliant

**Recommendations:**

1. Map the study programme against the level descriptors of the EQF/NQF 7 to ensure that the programme covers all the elements required for a master's study programme.
2. Establish an overarching didactic concept that would include explanations of how outcome-oriented, competence-oriented assessment methodologies look like.
3. Consider developing a website in English language.

**2.2. Quality Management**

The quality assurance arrangements that are currently in place have been developed in 2019. The Regulation on Quality Assurance is generally well developed. It explains the responsibilities for quality assurance and it is also visible that most of the processes are internally driven, rather than initiated by KAA. However, the Regulation lacks information on what are the exact quality assurance tools (instruments) used in order to assess each of the areas mentioned in articles 2 and 12 of the Regulation, how they are applied and what is their



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regularity. The most detailed information is provided about the assessment of the academic staff.

On request the ET received samples of different questionnaires used in UPZ and it commends the diversity and good quality of these mechanisms. The ET would suggest developing a Quality Assurance Manual that would include all these samples and also define the regularity for applying these mechanisms.

The quality assurance structures in UPZ include representatives of all the relevant groups of stakeholders (academic staff, administrative staff, students). The self-assessment process of staff is also in place.

The information provided to the ET confirms that improvement processes are taking place in UPZ and results of different survey mechanisms are considered. This is also supported by the different quality assurance reports provided to the ET. However, there is no information on how exactly the information flow between the Quality Assurance Committee and other structures work and whether the recommendations obtained through different mechanisms resulted in any actions. Also, the quality assurance reports currently do not include any recommendations therefore it is not clear what is the intention of these reports.

From the annual report the ET was able to identify that the assessment mechanisms for students and staff are in place. The ET did not learn of any actual surveys for the graduates and for the employers other than the one for the Industrial Advisory Board. The ET was also not able to locate the summary reports on the UPZ website.

As the main strategic documents were available only in English, the ET was able to obtain only a very general confirmation that the quality assurance related goals and activities are included in the strategic planning documents of both UPZ and FE. However, the ET would like to make a note that proper inclusion of these processes in the strategic planning would also impose that the results of all the quality assurance mechanisms are analysed in a regular manner and used for the strategic planning purposes. Also, there is a need to clearly define targets that UPZ is trying to reach in implementing the study process so that the measurements could be used for further improvements. Currently the data are analysed but the purpose and outcome of analysis is not clear.

Overall, the ET is of the opinion that UPZ has developed all the necessary tools for implementing a meaningful quality assurance system. The only issue is further alignment of these processes with the strategic planning processes and demonstration of how the results of

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quality assurance procedures actually contribute to improving the quality of study provision at UPZ.

Standard	Compliance	
	Yes	No
Standard 2.1. All staff participate in self-evaluations and cooperate with reporting and improvement processes in their sphere of activity.	X	
Standard 2.2. Evaluation processes and planning for improvement are integrated into normal planning processes.		X
Standard 2.3. Quality assurance processes deal with all aspects of program planning and delivery, including services and resources provided by other parts of the institution.	X	
Standard 2.4. Quality evaluations provide an overview of quality issues for the overall program as well as of different components within it; the evaluations consider inputs, processes and outputs, with particular attention given to learning outcomes for students.	X	
Standard 2.5. Quality assurance processes ensure both that required standards are met and that there is continuing improvement in performance.		X
Standard 2.6. Survey data is being collected from students, graduates and employers; the results of these evaluations are made publicly available.		X
Standard 2.7. Results of the internal quality assurance system are taken into account for further development of the study program. This includes evaluation results, investigation of the student workload, academic success and employment of graduates.	X	
Standard 2.8. The institution ensures that reports on the overall quality of the program are prepared periodically (eg. every three years) for consideration within the institution indicating its strengths and weaknesses.	X	



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Standard 2.9. The quality assurance arrangements for the program are themselves regularly evaluated and improved.	X	
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**Compliance level:** Partially compliant

**ET recommendations:**

1. *Develop a Quality Assurance Manual that would list all the tools used by UPZ and describe their application and regularity and include the relevant survey templates etc.*
2. *Include quality assurance related goals in the UPZ and FE strategy and define relevant targets.*
3. *Ensure that all quality assurance reports include recommendations that are later followed up by the relevant structures and that the results are documented and communicated to UPZ staff, students and stakeholders.*
4. *Publish the quality assurance reports on UPZ website.*

**2.3. Academic staff**

The academic staff assigned to the program comprises 16 full-time teachers, from which 6 are associated professors, 7 assistant professors and 4 assistants. All of them hold full-time positions. However, the information provided lacks some important categories such as workload for consulting, administrative activities and research.

The Faculty of Economics of the University „Ukshin Hoti“ Prizren declares that engagement of all academic staff is complying with the relevant Administrative Instruction No. 15/2018 on Accreditation of Higher Education Institutions of the Republic of Kosovo. According to the SER, 100% of the academic staff scheduled for the program is employed full time with a sufficient share of work time for the master program under evaluation.

In the SER, the advancement of the teaching skills of the academic staff is presented as a weakness, since the institution does not sufficiently support the professional development of



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the academic staff (p. 24). The ET praises the transparent character of this statement very much. The statement was also confirmed during the site visit, when the ET was informed that attendance of further training in teaching skills by academic staff members in the last two years was not standard, but only occasionally. Teaching staff very much helps itself with informal exchange and „self-organized self-study“, as the ET was informed. Here, it is of utmost importance to continue the development of a systematic staff development plan based on the results of evaluation routines and based on the requirements and up-to-date-approaches of modern teaching methodologies and make it obligatory for all staff involved in the program.

With regard to the preparedness of the academic staff to use digital tools and resources in the courses, the information provided in the SER and the information obtained during the site visit are contradictory. While in the SER, the “extensive use of IT tools in the teaching process” is presented as a strength (p. 49), it became apparent during the site visit, that “not much has been done“ in this regard, as a staff member put it. A major barrier for implementing new teaching technologies are scarce financial resources, as the ET was informed.

The university maintains appropriate procedures for performance evaluation of academic staff which is implemented on a regular basis. Performance evaluation is carried out twice a year and comprises five dimensions: evaluation of students, inter-collegial evaluation, evaluation by the Dean, scientific publications and participation in conferences as well as contribution to the university and contribution to society. Each of these dimensions is captured with distinct indicators. The ET praises this methodology of staff performance evaluation for it is concise and feasible and is an integral part of the entire quality assurance system. As an additional element, an indicator on participation in academic staff development activities offered by the institution should be added to the staff performance assessment scheme.

The strategies for quality enhancement do not seem to include improvement of teaching strategies and quality of learning materials, which would be very important, too. The ET learned during the site visit that direct monitoring could not be done during the pandemics. but each professor will be monitored by colleagues in the form of collegiate course visits and peer feedback. The outcomes of monitoring come into a report which goes to the dean. Here, again it is important to include teaching strategies and the quality of learning materials as focal points of these activities.



As was demonstrated in the SER and during the site visit, the engagement of academic staff in community activities is also a task of high relevance for the faculty. The ET praises very much that this task is made an integral element of the staff performance evaluation.

<i>Standard</i>	<i>Compliance</i>	
	<i>Yes</i>	<i>No</i>
<b>Standard 3.1.</b> Candidates for employment are provided with full position descriptions and conditions of employment. To be presented in tabular form data about full time (FT) and part time (PT) academic/ artistic staff, such as: name, qualification, academic title, duration of official (valid) contract, workload for teaching, exams, consulting, administrative activities, research, etc. for the study program under evaluation.		X
<b>Standard 3.2.</b> The teaching staff must comply with the legal requirements concerning the occupation of teaching positions included in the Administrative instruction on Accreditation.	X	
<b>Standard 3.3.</b> Academic staff do not cover, within an academic year, more than two teaching positions (one full-time, one part-time), regardless of the educational institution where they carry out their activity	X	
<b>Standard 3.4.</b> At least 50% of the academic staff in the study program are full time employees, and account for at least 50% of the classes of the study program.	X	
<b>Standard 3.5.</b> For each student group (defined by the statute of the institution) and for every 60 ECTS credits in the study program, the institution has employed at least one full time staff with PhD title or equivalent title in the case of artistic/applied science institutions.	X	





<b>Standard 3.6.</b> Opportunities are provided for additional professional development of teaching staff, with special assistance given to any who are facing difficulties.		X
<b>Standard 3.7.</b> The responsibilities of all teaching staff, especially full-time, include the engagement in the academic community, availability for consultations with students and community service.	X	
<b>Standard 3.8.</b> Academic staff evaluation is conducted regularly at least through self-evaluation, students, peer and superiors' evaluations, and occur on a formal basis at least once each year. The results of the evaluation are made publicly available.	X	
<b>Standard 3.9.</b> Strategies for quality enhancement include improving the teaching strategies and quality of learning materials.		X
<b>Standard 3.10.</b> Teachers retire at age limit or for other reasons lose the status of full-time teachers and are considered part-time teachers.	X	

**Compliance level:** Substantially compliant

**ET recommendations:**

- 1. Develop a systematic plan for academic staff development based on the results of evaluation routines and based on the requirements and up-to-date-approaches of modern teaching methodologies with a priority in advancing teaching skills and teaching materials.*
- 2. Make participation in this staff development plan obligatory for all staff members, not only for new teachers within the first two years of employment.*
- 3. Implement a process of knowledge sharing of good teaching practices and organise one knowledge sharing event per semester which is obligatory for all members of the academic staff of the program.*





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## 2.4. Educational process content

The program under evaluation was developed by a team of 5 experts from the university. Suggestions from graduates and from members of the Industrial Board (IAB), which was established in February 2020, were adopted in the development process.

According to the SER (p. 13f.), the learning outcomes are supposed to enable students „to

- enter the domestic and international labour market as qualified professionals with advanced knowledge of accounting and auditing, governance, taxation, reporting, analysis, etc.,
- operate in a competitive business environment,
- analyse the strategic level, solve problems and make appropriate decisions in the very complex and changing field of business,
- apply their knowledge in practice and communicate it in the form of reports to directors or decision makers in a clear and convincing manner,
- prepare and introduce accounting policies according to professional standards,
- propose the internal control system for different companies and organizations
- prepare financial reports in full compliance with International Financial Reporting Standards,
- lead investment projects,
- organize and implement research projects,
- manage time effectively and independently,
- have basic computer and communication skills,
- manage the business independently and with social responsibility.“

One important suggestion from the IAB was to enhance the practical skills of the graduates in accounting software. As the ET learned during the site visit, this suggestion was adopted in the program in the relevant courses.

In the SER, the learning outcomes are presented for a master program “Business Administration” (p. 13). Obviously, this program title is a mistake, however, it became clear that the learning outcomes presented in this section belong to the master program „Accounting



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and Auditing“. The ET considers the majority of learning outcomes appropriate, however, some outcomes do not seem to be up-to-date or are not implemented adequately in the curriculum.

More relevant is the lack of congruence between qualification objectives and learning outcomes. The qualification objectives presented in the SER (p. 12f.) are very general; in fact, they fit all management and business programs, but are not specifically related to the program under evaluation. In addition, the ET missed explanations regarding the compliance of the qualification objectives with the NQF and the EQF. Here, the ET was not able to obtain adequate information, since the SER contains only a declaration that compliance with NQF/EQF is the case but without explanation how this is achieved. Also during the site visit, reference was made only to labour market demands which were taken into account carefully when designing the program. However, this explanation does not replace substantiations how the descriptors of level 7 of the NQF /EQF were operationalized and where this has been implemented in the curriculum.

Regarding communication of learning outcomes to students, these are communicated to students at the beginning of a course as a standard. While the ET praises this regulation, it must be noticed that during the site visit it became clear that the development of learning outcomes is not based on a commonly used learning taxonomy. Due to the potential for improvement which can be detected in some syllabi, this should be made a standard in the faculty and in the program. While the learning outcomes in many syllabi are well-developed, many others are developed in a rather traditional way, attributing a passive role to the students as learners. This contradicts the student-centred approach and the concept of self-regulated learning which should be standards in modern curricula. The formulations used in the syllabi, for example, students will be able to „understand ...“, „to know ...“ „to develop skills for ...“, to „be trained in ...“ or „students are expected to become ...“.

In addition to the rather passive role of learners which is articulated in such formulations, it is not reasonable how competence-oriented assessments methodologies could be derived from learning outcomes which only address potentials of learners, but not explicit skills. This might also be understood as a consequence of the lack of an overarching didactic concept which should govern teaching practices and teaching processes in the program.



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In general, the ET did not receive information about the overarching didactic concept which would have also included explanations of how outcome-oriented, competence-oriented assessment methodologies look like.

The structure and the content of the curriculum shows some well-considered elements and some deficiencies. The ET regards the overall structure as good, since it covers the relevant subjects. In addition, the structure of obligatory and elective courses in semester 1 to semester 3 are reasonable, too, since they emphasize mandatory courses, but still give students the opportunity to choose between two elective courses. However, one objection must be made: The curriculum does not offer real opportunities for specialisation as one could expect for a master program of this kind. Here, it is an option to select subjects for elective courses in a way that, e.g. in semester 2 and 3, students have to choose between two key areas of specialisation, but not, as is in the case in the current curriculum, to choose between a great variety of very different subjects which are not really related to each other. This approach would also strengthen the profile of the program.

In the meeting with graduates from other programs it became clear that they made important suggestions to strengthen the practice orientation of the program, particularly through integration of software and accounting programs in the program, which the representatives of the program partly already accomplished. As became clear in the meeting with employers, several elements of knowledge and skills are considered important for the program, but they have not been integrated in the curriculum, among them ERP systems, business analytic tools, data mining tools or cloud computing, tools which are supposed to gain relevance for accounting and auditing, too. During the site visit, the ET learned that scarce financial resources would be preventing the faculty from investing in such tools. However, not all of these topics need investment in terms of financial resources but can be integrated at a more conceptual level, while for other digital systems and tools, closer collaboration with large companies which have these tools could provide access to these tools for teachers and students for exercises. In general, the digitalisation dimension is not well-anchored in the curriculum and giving it more prominence would be a second step towards sharpening the profile of the program.

It became also apparent that it is difficult to find some of the learning outcomes mentioned before in the curriculum. In particular, learning outcomes such as „to lead investment projects“ and „to organize and implement research projects“ would suggest a course with special focus on project management, and „to manage the business independently and with social



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responsibility“ would be a strong plea for better integration of business ethics in the program which is now only an elective course.

No elaborate explanation could be obtained how students will be supported during preparation of their master thesis, particularly in terms of conducting research. Of course, there is a course in research methodology in the 3rd semester, however, it is interesting that there is no syllabus for the master thesis which would provide information about the specific scientific standards and standards of good scientific practice to be met by students, the assessment criteria for master theses or the role of teachers in supervising students.

Internships and practice stages are not elements of the program.

Standard	Compliance	
	Yes	No
Standard 4.1. The study program is modelled on qualification objectives. These include subject-related and interdisciplinary aspects as well as the acquisition of disciplinary, methodological and generic skills and competencies. The aspects refer especially to academic or artistic competencies, to the capability of taking up adequate employment, contributing to the civil society and of developing the students' personality.		X
Standard 4.2. The study program complies with the National Qualifications Framework and the Framework for Qualifications of the European Higher Education Area. The individual components of the program are combined in a way to best achieve the specified qualification objectives and provide for adequate forms of teaching and learning.		X
Standard 4.3. The disciplines within the curriculum are provided in a logical flow and meet the definition and precise determination of the general and specific competencies, as well as the compatibility with the study programs and curricula delivered in the EHEA. To be listed at least 7 learning outcomes for the study program under evaluation.		X
Standard 4.4. The disciplines within the curriculum have analytical syllabuses which comprise at least the following: the discipline's objectives, the basic thematic content, learning outcomes, the distribution of classes, seminars and applicative activities, students' assessment system, the minimal bibliography, etc. The full course description/ syllabuses of each subject/ module should be attached only in electronic form to the self-assessment report for the study program under evaluation.	X	

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Standard 4.5. If the language of instruction is other than Albanian, actions are taken to ensure that language skills of both students and academic staff are adequate for instruction in that language when students begin their studies. This may be done through language training prior to the commencement of the program.	-	-
Standard 4.6. The student-teacher relationship is a partnership in which each assumes the responsibility of reaching the learning outcomes. Learning outcomes are explained and discussed with students from the perspective of their relevance to the students' development.	X	
Standard 4.7. Teaching strategies are fit for the different types of learning outcomes programs are intended to develop. Strategies of teaching and assessment set out in program and course specifications are followed with flexibility to meet the needs of different groups of students.		X
Standard 4.8. Student assessment mechanisms are conducted fairly and objectively, are appropriate for the different forms of learning sought and are clearly communicated to students at the beginning of courses.	X	
Standard 4.9. Appropriate, valid and reliable mechanisms are used for verifying standards of student achievement. The standard of work required for different grades is consistent over time, comparable in courses offered within a program, and in comparison with other study programs at highly regarded institutions.	X	
Standard 4.10. Policies and procedures include actions to be taken in dealing with situations where standards of student achievement are inadequate or inconsistently assessed.	X	
Standard 4.11. If the study program includes practice stages, the intended student learning outcomes are clearly specified and effective processes are followed to ensure that those learning outcomes and the strategies to develop that learning are understood by students. The practice stages are allocated ECTS credits and the work of the students at the practical training organisations is monitored through activity reports; students during practice stages have assigned tutors among the academic staff in the study program.	-	-
Standard 4.12. In order to facilitate the practice stages, the higher education institution signs cooperation agreements, contracts or other documents with institutions/organisations/practical training units.	-	-

**Compliance level:** Partially compliant

**ET recommendations:**

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- 1. Revise the qualification objectives and the learning outcomes of the program,*
- 2. Sharpen the program profile by introducing real opportunities for specialisation in key areas of accounting and auditing.*
- 3. Sharpen the program profile by integrating up-to-date knowledge and skills in key areas of digitalization prominently throughout the program.*
- 4. Explain in detail how the learning outcomes of the program are related to NQF and EQF level 7 and where the descriptors are implemented in the curriculum.*
- 5. Make e-learning and online teaching as well as online formats for examinations fundamental elements of an overarching didactic concept.*
- 6. Make the development of learning outcomes based on a common learning taxonomy and development of appropriate, competence-oriented assessment methods key elements of an academic staff training program.*
- 7. Make participation in this training program compulsory for all teachers within one year after start of the program.*

## **2.5. Students**

According to the additional information provided, all students who have been admitted at the MA Accounting and Audit during the last three years have completed the BA Business Administration study programme at UPZ. These students should have enough background knowledge to be able to follow this study program. However, according to the SER (p.9) the programme can admit students with a bachelor degree in economics, law, agribusiness and other fields and the programme is claimed to be generic in order for these students to be able to follow.

Judging from the curriculum, the study programme provides advanced knowledge in accounting and auditing already from the first semester and this situation did exist also at the time of the previous review. The expert team had recommended reviewing the admission criteria to ensure that all the admitted students are able to follow the programme successfully. As a response to this recommendation UPZ has raised the grade for direct admission from 7,5

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to 8,0 and the students below 8,0 are subject to entrance examination. The Regulation on the definition of the master's study criteria states that the graduates of other institutions will be selected only after the graduates of UPZ have been selected. However, in the viewpoint of the ET this response does not solve the issue and the additional comment about the UPZ graduates is even discriminatory. It would be recommended to either introduce an entrance examination for anyone who has not studied accounting and auditing, despite the average graduation mark, or to clearly define prerequisites that a person has to fulfill, if he/she comes from another area.

According to the SER (p.10) the students at masters study programme “Accounting and Auditing” are organised in 1 group of lectures and 2 groups of exercises. This is defined by the “Regulation on academic staff personal income, functional supplements, royalties and standing commissions at University “Ukshin Hoti””. The number of students in this study programme has been 60 and it is planned to increase to 80 for the academic year 2021/2022. Given the current number of students, the size of student groups is appropriate. With the increase of student number to 80 the group sizes should be reconsidered and more groups should be introduced, at least for the exercises.

The results obtained by the students throughout the study programme are collected in the electronic university management system and accessible at any time. The grade transcript is a part of the final diploma issued to the students.

The Regulation on the definition of the master's study criteria foresees temporary suspension of studies in case of serious illness, childcare for a child under 3 years of age and other justifiable cases. There are three exam deadlines foreseen but no exemptions listed for taking examinations. The ET would suggest introducing measures of flexible treatment in special situations in regard to examinations, for example, possibility to take the exam at a different time because of personal circumstances, possibility to reschedule an exam in case of an emergency etc. and defining them in this regulation.

There is a separate questionnaire developed for identifying the reasons for drop-out and non-completion and the results of this questionnaire are included also in the Annual Evaluation Results Report of UPZ. However, these data are collected on the central level of UPZ only and there is no evidence that this information would somehow be used as a quality indicator.

The information in regard to plagiarism was provided in Albanian language only therefore the ET does not have the necessary evidence for evaluating this component. From the information

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provided it is clear that UPZ has some mechanisms in place and that there is an electronic tool available but due to lack of information the ET cannot conclude that these mechanisms are effective.

Student rights and responsibilities are defined by the Regulation on the definition of the master's study criteria as well as communicated through the Student Handbook. The Student Handbook is a very informative document that provides relevant information in a way that is easily accessible and understandable for the students. The possibility for appeals has also been elaborated in the Regulation on the definition of the master's study criteria.

The possibility for transfer is set in the UPZ Statute and other internal regulations of the FE which have not been elaborated on in the SER. The ET was not able to analyse these documents in detail as the Statute was provided in Albanian only. According to the additional information provided by UPZ, there have not been any cases of incoming or outgoing transfer during the last three years.

According to an internal rule of the UPZ, each academic staff member has to set consultation hours. The students whom the ET met confirmed that the academic staff members are available and there have not been any issues in accessing them.

Standard	Compliance	
	Yes	No
Standard 5.1. There is a clear and formally adopted admission procedure at institutional level that the study program respects when organising students' recruitment. Admission requirements are consistently and fairly applied for all students.		X
Standard 5.2. All students enrolled in the study program possess a high school graduation diploma or other equivalent document of study, according to MEST requirements.	X	
Standard 5.3. The study groups are dimensioned so as to ensure an effective and interactive teaching and learning process.	X	





Standard 5.4. Feedback to students on their performance and results of assessments is given promptly and accompanied by mechanisms for assistance if needed.	X	
Standard 5.5. The results obtained by the students throughout the study cycles are certified by the academic record.	X	
Standard 5.6. Flexible treatment of students in special situations is ensured with respect to deadlines and formal requirements in the program and to all examinations.		X
Standard 5.7. Records of student completion rates are kept for all courses and for the program as a whole and included among quality indicators.		X
Standard 5.8. Effective procedures are being used to ensure that work submitted by students is original.		X
Standard 5.9. Students' rights and obligations are made publicly available, promoted to all those concerned and enforced equitably; these will include the right to academic appeals.	X	
Standard 5.10. The students' transfer between higher education institutions, faculties and study programs is clearly regulated in formal internal documents.		X
Standard 5.11. Academic staff is available at sufficient scheduled times for consultation and advice to students. Adequate tutorial assistance is provided to ensure understanding and ability to apply learning.	X	

**Compliance level:** Partially compliant

**ET recommendations:**

1. *Review the admission procedure to ensure that only students with sufficient background in accounting and auditing are admitted*



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2. *Introduce measures of flexible treatment in special situations in regard to examinations, for example, possibility to take the exam at a different time because of personal circumstances, possibility to reschedule an exam in case of an emergency etc.*
3. *Collect the results on study course completion on the study programme level and include them among the quality indicators that would be regularly monitored.*

## 2.6. Research

From the SER and related documents as well as from the information obtained during the site visit, the ET learned that there is a certain level of research activity at the faculty of economics. The faculty defined four general research objectives, which are also relevant for the program: contribution to the community, internationalization and networking, enhancement of the infrastructure, and ensuring financial consistency. In the SER, the „Centre for Innovation and Employment“ is called the organisational key unit for research activities (p. 55) and it is supposed to „organize academic staff and student research activities“. In addition, there is a „Centre for Innovation and Employment "T2P" (SER, p. 7), which was also established within the course of an Erasmus+ project. The T2P centre is supposed to „help in the realization of research projects, in the deepening of the cooperation with international professors and researchers as well as the mobility of the academic staff and students” and it „has the most modern infrastructure and creates excellent opportunities for scientific research“, as it says in the SER.

The university and the faculty also define several important *strategic* research objectives, which cover a wide range of objectives from capacity building and research in private companies and organisation of national and international conferences.

The ET praises the university and the faculty for their efforts in strengthening research capacities and important steps have been made, but at the moment a detailed research development plan which would describe the research objectives and which would allow the targeted allocation of financial, logistic and human resources to clearly defined research priorities of the program does not exist. Furthermore, there are no descriptions of the „excellent opportunities“ which the TEP centre is supposed to provide. Of course, it must be admitted that these centres might be in their starting phases and configuration takes time. Also, there is no conceptual, institutional and regulatory framework which could shape individual actions by

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aligning them to overarching research objectives which are actively managed at program level in regional, national and international environments. The faculty states that in collaboration with the Industrial Advisory Board (IAB) it has identified areas in which academic staff provide professional consultancy and expertise to the community, local industry and other public/private institutions. The academic staff provides „a wide range of services“ provided by the academic staff of the faculty has been identified. Among others, consultancy is provided in strategic planning of local companies, financial planning consulting and services, business plan development, marketing strategy development, accounting and auditing services, etc. (p. 56f.) However, this makes even more clear that the priorities are on consulting and provision of professional services for enterprises, but not on research in particular.

Part of the academic staff is able to present significant results of research and scientific work, which can be seen in the CVs of the academic staff assigned to the program, while part of the academic staff does not fulfill the publication requirements.

The university has a well-developed Code of Ethics which includes regulations on intellectual property rights. This regulation contains rules about plagiarism for both academic staff and students. Until now, plagiarism checks are done in Albanian language only; it is intended to cover also English and Turkish language in the near future.

It must be noticed that in the SER, the university is mixing up career services, research activities, educational capacity building, community services and other activities, which are per se highly relevant, but belong to different areas of activity of a higher education institution.

For the evaluation of the program, the lack of research priorities at the program level is particularly crucial. At the moment, the research orientation of the program remains completely unclear, since the types of research in combination with program-related research topics are not defined, a strategy for research funding is not at hand yet and the linkage between teaching and research is not developed, too. No concrete policies and regulations for research activities seem to be distributed among teachers and students and yet there is no distinct strategy to integrate teaching, learning and research in terms of research-guided didactics, too.



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<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
<i>Standard 6.1.</i> The study program has defined scientific/applied research objectives (on its own or as part of a research centre or interdisciplinary program), which are also reflected in the research development plan of the institution; sufficient financial, logistic and human resources are allocated for achieving the proposed research objectives.		X
<i>Standard 6.2.</i> Expectations for teaching staff involvement in research and scholarly activities are clearly specified, and performance in relation to these expectations is considered in staff evaluation and promotion criteria.	X	
<i>Standard 6.3.</i> Clear policies are established for defining what is recognized as research, consistent with international standards and established norms in the field of study of the program.		X
<i>Standard 6.4.</i> The academic staff has a proven track record of research results on the same topics as their teaching activity.		X
<i>Standard 6.5.</i> The academic and research staff publish their work in speciality magazines or publishing houses, scientific/applied/artistic products are presented at conferences, sessions, symposiums, seminars etc. and contracts, expertise, consultancy, conventions, etc. are provided to partners inside the country and/or abroad.	X	
<i>Standard 6.6.</i> Research is validated through: scientific and applied research publications, artistic products, technological transfer through consultancy centres, scientific parks and other structures for validation.	X	
<i>Standard 6.7.</i> Each academic staff member and researcher has produced at least an average of one scientific/applied research publication or artistic outcome/product per year for the past three years.		X



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<i>Standard 6.8.</i> Academic and research staff publish under the name of the institution in Kosovo they are affiliated to as full-time staff.	X	
<i>Standard 6.9.</i> Academic staff are encouraged to include in their teaching information about their research and scholarly activities that are relevant to courses they teach, together with other significant research developments in the field.	X	
<i>Standard 6.10.</i> Policies are established for ownership of intellectual property and clear procedures set out for commercialization of ideas developed by staff and students.	X	
<i>Standard 6.11.</i> Students are engaged in research projects and other activities	-	-

**Compliance level:** Partially compliant

**ET recommendations:**

- 1. Define concrete priorities for basic and applied research for the program.*
- 2. Provide clear policies for defining what is recognized as high-quality research, consistent with international standards and established norms in the field of study of the program.*
- 3. Develop a regulation containing criteria for academic staff and students preparing master theses which define high-quality scientific approaches, methodologies and requirements in terms of good scientific practices.*
- 4. Define and implement operational measures to build up research capacities in terms of financial and human resources (e.g. writing proposals, knowledge of funding schemes, marketing for contract research) for the program.*
- 5. Make research, research-guided teaching and learning distinct elements in the overarching didactic concept of the master program.*



## 2.7. Infrastructure and resources

The University „Ukshin Hoti“ Prizren has sufficient space, classrooms, reading rooms, cabinets and solid space for academic staff and students for the study program. As became clear during the site visit, financial difficulties exist which might have hindered the program in implementing the digitalization dimension in an appropriate and up-to-date way. The university did not provide sound information on the financial plans at the program level nor at the faculty level.

For academic staff and students, digital resources such as an e-library and communication systems do exist.

The university has at its disposal a library, which has in its stock literature mostly in Albanian and English language. Furthermore, the university provides access to several important databases for e-journals and e-books.

From the ET’s point of view, the resources for teaching and research are not fully adequate. In particular, there is a strong need to achieve a broad update of digital resources not only in terms of e-journals and e-books on digitalization, but also in a learning management system including the personnel resources to run, maintain and develop further the system and software applications which would at least allow teachers and students to do basic exercises in different areas of digitalization related to the professional fields of the program. As mentioned before, own initiatives to generate sustainable cooperations with business leaders in digitalizations should be sought, too.

On the basis of the documents submitted, the ET can only assume that there is financial stability, but it has to point towards the danger of declining student numbers if a modern environment for studies is not ensured.

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>



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Standard 7.1. The adequate long-term implementation of the study program is ensured in quantitative terms as regards premises, human resources and equipment. At the same time, it is guaranteed that qualitative aspects are also taken into account.		X
Standard 7.2. There is a financial plan at the level of the study program that would demonstrate the sustainability of the study program for the next minimum three years.		X
Standard 7.3. The higher education institution must demonstrate with adequate documents (property deeds, lease contracts, inventories, invoices etc.) that, for the study program submitted for evaluation it possesses the following, for the next at least three years:  a) owned or rented spaces adequate for the educational process; b) owned or rented laboratories, with the adequate equipment for all the compulsory disciplines within the curriculum, wherever the analytical syllabus includes such activities; c) adequate software for the disciplines of study included in the curriculum, with utilisation licence; d) library equipped with reading rooms, group work rooms and its own book stock according to the disciplines included in the curricula.		X
Standard 7.4. The number of seats in the lecture rooms, seminar rooms and laboratories must be related to the study groups' size (series, groups, subgroups); the applicative activities for the speciality disciplines included in the curricula are carried out in laboratories equipped with IT equipment.	X	





<p>Standard 7.5. The education institution’s libraries must ensure, for each of the study programs:</p> <p>a) a number of seats in the reading rooms corresponding to at least 10% of the total number of students in the study program;</p> <p>b) a number of seats in the group work rooms corresponding to at least 10% of the total number of students in the study program;</p> <p>c) their own book stock from Albanian and foreign speciality literature, enough to cover the disciplines within the curricula, out of which at least 50% should represent book titles or speciality courses of recognised publishers, from the last 10 years;</p> <p>d) a book stock within its own library with a sufficient number of books so as to cover the needs of all students in the cycle and year of study the respective discipline is provided for;</p> <p>e) a sufficient number of subscriptions to Albanian and foreign publications and periodicals, according to the stated mission.</p>	X	
<p>Standard 7.6. The infrastructure and facilities dedicated to the implementation of the program is adapted to students with special needs</p>	X	

**Compliance level:** Partially compliant

**ET recommendations:**

1. *Provide appropriate literature also in the form of access to e-journals and e-books, especially in digitalization areas.*
2. *Initiate cooperation with business leaders in digitalization in order to provide learning environments for teaching and exercises in subjects such as ERP, Big Data, ERP systems, business analytic tools, data mining tools or cloud computing and other areas of digitalization relevant for the program.*
3. *Implement a full-range e-learning system.*





### 3. OVRALL EVALUATION AND RECOMMENDATION OF THE ET

Standard	Compliance Level
Mission, objectives and administration	Partially compliant
Quality management	Partially compliant
Academic Staff	Substantially compliant
Educational Process Content	Partially compliant
Students	Partially compliant
Research	Partially compliant
Infrastructure and resources	Partially compliant
<b>Overall Compliance</b>	<b>Partially compliant</b>

The overall compliance is assessed by the experts at the level of **Partially compliant**.

In conclusion, the Expert Team considers that the Master of Science study program “Accounting and Auditing” offered by University „Ushkin Hoti“ Prizren is **partially compliant** with the standards included in the KAA Accreditation Manual and, therefore, recommends not to accredit the above study programme.



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### Expert Team

#### Members

**Prof. Mag. Dr Dietmar Paier**

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Signature

Dietmar Paier

23.06.2021

**Asnate Kazoka (student expert)**

.....  
Signature

Asnate Kazoka

23.06.2021

#### 4. APPENDICES (*if available*)

*None*