

Agjencia e Kosovës për Akreditim Agencija Kosova za Akreditaciju Kosovo Accreditation Agency



UNIVERSITY "KADRI ZEKA" GJILAN

BACHELOR (BSC) FINANCE AND APPLIED ACCOUNTING

RE-ACCREDITATION

REPORT OF THE EXPERT TEAM

April 2021, Vienna





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1. INTRODUCTION

1.1. Context

Date of site visit: 12th March, 2021

Expert Team (ET) members:

- Mag. Dr. Dietmar Paier
- *Christopher Bohlens (student expert)*

Coordinators from Kosovo Accreditation Agency (KAA):

• Mr. Naim Gashi

Sources of information for the Report:

- Self-evaluation report "Bachelor (BSc) Finance and Accounting", January 2020
- KAA Accreditation Manual 11.07.2018
- Syllabi
- Academic staff CVs
- *statute of the university*
- budget plan
- strategy documents
- institutional rules and regulations
- *regulation on quality assurance*
- and others

Additional documents requested by the ET:

- *Regulations regarding plagiarism. Description of the process of plagiarism check and sanctions. Description and screenshots of the software that is used.*
- List of contracts for the library which provides access to eBooks, journals and electronic databases.
- Sample questionnaires, which are used for course evaluation, study program surveys and other surveys





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- Statistical data: Figures for the last three study years and per semester for each category:
 - a. Number of applicants
 - b. Number of admissions
 - c. Number of first-year students disaggregated by gender
 - d. Total number of students in semester
 - e. Dropouts
 - f. Number of students within standard period of study
 - g. Number of students exceeding the standard period of study
 - h. Number of Graduates
 - i. Average graduation grade for each cohort of graduates
- Organogram translated in English language
- Master thesis regulation
- Copy of a report on the results of course evaluation in the bachelor program (last term)
- Copy of the recent annual Quality Assurance Report which was submitted to the Faculty Council
- Full translation of the "Guide on the use of ECTS"

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

1.2. Site visit schedule

Expert Team

- Mag. Dr. Dietmar Paier
- Mr. Christopher Bohlens (Student Expert)





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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

12th March

- 09.00 09.40 Meeting with the management of the faculty where the programme is integrated (*no slide presentation is allowed, the meeting is intended as a free discussion*)
- 1. Prof.Asoc.Dr. Xhevat Sopi Dean
- 2. Prof.Asoc.Dr. Shefket Jakupi- Prodean
- 09.45 10:50 Meeting with the heads of the study programme 1. Finance and Applied Accounting/ BSc
- 1. Prof.Ass.Dr. Lutfi Zharku
- 2. Prof.Ass.Dr. Arben Mustafa
- 3. Prof.Ass.Dr. Arben Sahiti.

(10:55 – 12:00 Meeting with the heads of the study programme 2. Management and Entrepreneurship/ MSc)

- 12:00 12.40 Lunch break
- 12.40 13:20 Meeting with quality assurance representatives and administrative staff -
- 1. Prof.Asoc.Dr. Xhevdet Thaqi- Vice Rector for Teaching, Research and Student affairs





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- 2. Prof.Ass.Dr. Nexhat Shkodra Quality Coordinator
- 3. Ass. Lulzim Rashiti- Coordinator for cooperation with businesses
- 4. MSc. Mensur Ajeti- Administration
- 5. MSc. Labinota Ramadani Administration

13.25 – 14.15 Meeting with teaching staff

- 1. Prof.Ass.Dr. Bajram Fejzullahu
- 2. Prof.Ass.Dr. Art Shala (online)
- 3. Prof.Ass.Dr. Teuta Agaj
- 4. Prof.Ass.Dr. Liridon Dalipi
- 5. Ass. Arbenita Kosumi
- 6. Ass. Edona Haxhiu.

14.20 – 15.00 Meeting with students

- 1. Natyra Aliu (BFK III)
- 2. Belkis Sherifi (MNXH III)
- 3. Ilire Salihu (MNXH II)
- 4. Erdonita Matoshi (BFK II)
- 4. Gentrit Shkodra (MND I)
- 5. Hetem Zymeri (BFK I).

15.05 – 15.45 Meeting with graduates

- 1. Monika Sylejmani
- 2. Bledian Ramadani
- 3. Erleta Halimi
- 4. Xheneta Vranovci(online)
- 5. Albulena Bugaqku
- 6. Valdete Sadriu

15.50 – 16.30 Meeting with employers of graduates: Representatives of companies





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- 1. Orange Net
- 2. RBK
- 3. Nëna Naile
- 4. DEA
- 5. PTK
- 6. GAP

16:35 – 16:45 Internal meeting of KAA staff and experts

16:45 – 16:55 Closing meeting with the management of the faculty and program

- 1. Prof.Asoc.Dr.Xhevat Sopi- Dean
- 2. Prof.Asoc.Dr.Shefket Jakupi- Prodean.

Nr.	Study programs	Experts	Responsible persons of study programs			
	Accounting/ BSc	Prof. Dr. Dietmar Paier Mr. Christopher Bohlens	Arben Mustafa	Lutfi Zharku	Arben Sahiti	
	Entrepreneurship/ MSc	Prof. Dr. Dietmar Paier Mr. Christopher Bohlens	Naim Mustafa	Shefket Jakupi	Gezim Tosuni	



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

The Faculty of Economics (hereafter FE) is organized as an academic unit of the University of Gjilan "KADRI ZEKA", established as a public higher education institution in Kosovo in 2013. The FE offers two levels of study: bachelor (three-year studies) and scientific master (two-year studies). According to the SER (p.10), three bachelor programs are accredited at the time of the site visit at the FE. In the winter term 2020/21, 235 students were enrolled in one of the programs of the FE, which is 29% of all students of the University Kadri Zeka (n= 801).

According to the SER (p.8), the basic mission of the University Kadri Zeka is to act as a

"bridge between local values, national values and global values. It is the best door of Kosovo to the era of digital technology and a multicultural society. UKZ, by staying loyal to the very essence of the word "universal", will promote and respect multiculturalism and diversity."

Two key elements of the mission of the FE are

"to prepare students professionally capable of being part of a modern and global society, part of a wider market than traditional labor markets and, at the same time, a model for other members of society, to foster critical thinking and spirit of entrepreneurship (...) and

"to ensure that the study programs offered are in line with the needs of the labor market, be compatible with the Economics Faculties of other regional universities, European and beyond, so that our students develop the required creative and entrepreneurial skills." (SER, p.17)

The university in general emphasizes to put "the student at the centre" and it also explicitly strives for implementation of a critical thinking approach in its programs. This entails a shift in teaching practices.

"The professors must therefore change the approach: they must encourage students to think critically about the topics they intend to explain to them, to encourage them to explain and understand the essence of the topic themselves. In this way, professors become the key to knowledge, rather than possessors and distributors of knowledge (...)." (SER, p.9)

As a principle of teaching, development of skills is supposed to follow a cycle which comprises the stages "information-knowledge-knowledge-ability" (sic!) (SER, p.18) which is not explained in detail.





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2. PROGRAM EVALUATION

2.1. Mission, objectives and administration

In the SER, the purpose of the study program Bachelor of Science in Finance and Applied Accounting is described to provide students with

"necessary basic knowledge in the field of finance and accounting in order to train professionals capable of working in these fields, as finance and accounting specialists of small and medium units of the private and public sector by applying modern software", as well as

,, to prepare the graduates for further studies at advanced levels "(SER, p. 18).

As the university states, this ,,will be achieved by

- Preparing graduates with knowledge from the field of economics that corresponds to the bachelor's level of study.
- Preparing graduates who have the skills and knowledge needed to review theoretical knowledge and implement it in practice.
- Preparing students capable of conducting professional research as well as scientific research in collaboration with academic staff.
- Preparing students who through employment will help the economic development of the country." (SER, p.22).

The FE refers to a considerable variety of sources which are cited as basic information deployed for the development of learning outcomes which is a very reasonable approach. Unfortunately, it remains unclear how this information was processed and used for determining the program learning outcomes. A general reference is made to the provisions and recommendations of the National Qualification Framework and the European Qualification Framework, but it must be noted here that this is done in rather vague manner. In comparison, both the NQF and the EQF contain definitions of knowledge, skill and responsibility/autonomy which are far more precise and detailed than the formulations on learning outcomes in the SER.

With regard to the overarching didactic concept, the program defines it as an objective to





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"follow a consistent scientific approach based on contemporary didactic methods (…) Students will be trained to acquire knowledge, skills and competencies according to predetermined objectives with learning outcomes, both program and subject specific". (SER, p. 23)

While this is a sound definition of *general objectives* including one didactic focus, it can not serve as a detailed explanation of an overarching didactic concept. The SER contains only very general statements on didactical approaches. As the ET was informed during the site visit, the didactic concept of the program generally "relates to the content and it is elaborated through the syllabi"; furthermore, the ET was informed that the teachers who have experience from the real business sector are supposed to connect theoretical knowledge with the practical parts of the study program. This explanation allocates important didactic questions to individual teachers and to single courses, but it does not show a comprehensive, overarching didactic concept, which aligns teaching approaches to learning outcomes as well as to the areas and stages of knowledge and skills development in the course of the curriculum. Another important fact concerns the complete lack of information on the state and the usage of e-learning and digital media in the program. In general, it is very surprising that the use of digital tools for teaching and learning purposes is not explained in the didactic concept.

The university and the faculty provided a considerable number of documents used to regulate the policies and processes at the university, the faculty and the program level. During the site visit, the ET learned that until recently, issues in plagiarism were mainly handled on an individual basis without having anti-plagiarism software implemented. As the representatives of the university declared during the site visit, the university has already opened a procurement procedure for a plagiarism check software within the framework of an Erasmus+ project. In the additional documents requested by the experts, the ongoing procurement is documented and the ET considers this an important step to ensure compliance with standards of good scientific practice. A detailed regulation which not only includes procedures for plagiarism but also data fabrication and data falsification is still to be developed.

Regarding other policies and regulations, the FE publishes relevant information and regulations on the website of the university. In the SER, the university reports a semester-based interval for reviews but it is not very precise about the structure of this process. There is a serious weakness in these procedures, as the FE itself reports in the SER an example, where the FE "made a review of the curriculum structure and the teaching hours of some specific subjects as it came as a request from the subject leaders" (p.24). This would mean that in this case the FE became active upon request of teachers. Reacting to teachers suggestions for improvement,





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shows in either case that the FE and the heads of the program are attentive and respond flexibly to needs of change. However, the FE should in any case ensure that there are standard procedures at the faculty level and at the program level which are not dependent on individual requests, but ensure proactive measures to keep the curriculum up to date.

The FE reviews include reviews of the syllabi through a committee formed by the Faculty Council on a regular basis. The results of the reviews are then used to adapt course contents or to introduce new subjects. This procedure is also used for strengthening the practice-orientation of several courses which, as the ET was informed during the site visit, needed improvement. For this, advice from businesses was used.

Standard		Compliance	
	Yes	No	
Standard 1.1. The study program mission is in compliance with the overall mission statement of the institution.	Х		
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.		Х	
Standard 1.3. The study program has a well-defined overarching didactic and research concept.		Х	
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.	Х		
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.	Х		
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.	Х		
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Compliance level: Partially compliant

Recommendations:

- 1. Elaborate and define the learning outcomes at the program level following rigorously the information of the National Qualification Framework and the European Qualification Framework on knowledge, skill and responsibility/autonomy.
- 2. Develop a detailed overarching didactic concept which provides teachers and students with information which teaching concepts will be used to support achievement of the learning outcomes both at the program level and at the course level.
- 3. Derive quality criteria for teaching and learning progress and implement these criteria in the QA framework.
- 4. Put the results of recommendations 1, 2 and 3 together in a "program profile", publish it at the website and distribute it to teachers, students, QA team members and all relevant academic units.
- 5. Develop a concise and rigorous regulation which defines the cases of violation of good scientific practices with emphasis on plagiarism, data fabrication and data falsification.
- 6. *Make plagiarism check a standard routine for all seminar papers, research proposals and bachelor theses.*
- 7. Integrate e-learning and digital media in teaching processes and describe in the syllabi how it will be used in the courses.
- 8. Set up a training program on these procedures and the software processes which is compulsory for every academic staff member.

2.2. Quality Management

The SER contains a description of how quality management at the university works and which instruments it contains. The quality assurance instruments and measures are described to evaluate, monitor and control the quality of study programs, teaching process, learning,





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research, community academic staff input, administrative services, teacher performance and the governing bodies of the faculty.

Based on the requirements of quality office all FE staff participate in self-assessments and are part of the reporting and quality improvement processes in teaching and learning:

- 1. Once a year, all academic and administrative staff are evaluated by students.
- 2. Once a year self-assessment is conducted for all the academic staff.
- 3. Once a year, the academic staff is evaluated by the management
- 4. The Vice-Dean and the Quality Coordinator monitor the progress of the teaching process and curriculum implementation.
- 5. The data from the above points are processed by the Central Quality Office and the information generated is disseminated to the unit leader and the quality coordinator.
- 6. After analyzing the information from the Dean and the Quality Coordinator, the relevant reports are distributed to the academic and administrative staff and discussed separately with each staff member.
- 7. The general report is discussed in the Faculty Council.
- 8. At the beginning of each academic year the syllabus content is updated as needed.
- 9. The results derived from the questionnaire are analyzed at the central level of the University for transmission to the unit management up to the relevant professor. Based on the results, concrete measures are taken to increase the quality.
- 10. The results generated by the questionnaire are very important for decision making as well as suggesting the way of functioning and the aspects that need the most attention.
- 11. Academic staff evaluation is done through a questionnaire, which is distributed to students by the UKZ quality office.

The Quality Coordinator, following the evidence obtained from continuous monitoring, communicates to the Faculty Council the needs for change at specific points in the process, which are discussed in the Council and from there emerge the conclusions and recommendations of the Faculty Council.





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Further information about the quality assurance assessment and planning processes are integrated into the University strategic documents and the strategy of FE. The university has established a process to review the questionnaires regularly.

One of the survey instruments used is the survey within the framework of course evaluation, which students fill out and are made available to the teachers and responsible persons. There is no discussion of the course evaluation results with the students. Within the framework of committees there is a discussion about the general results of the course evaluations of the faculty also with the participation of students in the committee. But there is no presentation of the evaluation result of a course with its students within the course.

The university has a lack of training of teaching staff in the theory and practice of student evaluation. In addition to the course evaluation, the university has implemented further surveys. Their results are used in the context of internal quality management. Accordingly, the transparency of these results is a little bit lacking.

In order to collect data from employers, the Faculty of Economics in cooperation with the Industrial Advisory Board (IAB) of the faculty organises a survey of employer satisfaction with faculty graduates. The evaluators see positive effects of that instrument. For example, an exchange of the IAB takes place every month. However, a survey of employers should be institutionalized alongside this exchange body.

As already recognised in the self-report, the university has recognised that there is room for improvement in the area of alumni tracking. The experts can confirm this by stating that the university still has a connection to the alumni, but that there is a small lack of institutional integration. For this reason, efforts should be further intensified to involve graduates, for example in an alumni network, and to conduct corresponding institutionalised surveys of alumni. Tracking can be very useful to find out after periods of 1, 3 or 5 years which personnel development and job market has taken place after graduation.

Quality assurance at the University level is guaranteed complementary mechanisms. All status groups of the university are involved in these commissions.

However, it can be seen that if there are correspondingly poor results of course evaluation by teachers, this leads to appropriate measures. These measures and processes are documented accordingly.





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From the available documents and the discussions on site, it is clear to the experts that the data collected will also be used for continuous development. The corresponding responsibilities have been defined and are carried out by the appropriate persons. Previous evaluation results have also led to corresponding adjustments to the study programmes, including study content and professional qualification.

Overall, the evaluators come to the impression that the university has undertaken a great deal in the area of quality management in recent months, but has not yet fully consolidated this in its processes.

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.		Х	





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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.		Х
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.	Х	
Standard 2.9. The quality assurance arrangements for the program are themselves regularly evaluated and improved.	Х	

Compliance level: Substantial compliant

ET recommendations:

- 1. Discussion of the course evaluation results with the students. The results of the course evaluation could be discussed with the students. The lecturer can discuss the results with the students and present them during the course. This should promote the dialogue between the students and the lecturer.
- 2. Feedback from employers is already secured through the IAB. However, a survey of employers should be institutionalized alongside this exchange body.
- 3. The survey of graduates should not only take place through individual interviews with them, but should be placed on an institutionalized basis. For this purpose, graduate surveys could be conducted, for example, after one year, after three years and after five years after leaving the university.

2.3. Academic staff

The SER provided the detailed explanation for the professional and academic staff engaged as well as the links about the open vacancy positions published and advertised on the University web-page. The report with evaluation of all candidates is prepared by the review committees set up by the Review Board. The SER explains the various steps up to the stage when the





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academic staff is provided with employment contracts as well as for procedures when members of staff are not appropriate for some course/area.

The members of academic staff do not cover more than two teaching positions (full and parttime ones). There are two associate professors, eleven assistant professors and two assistants.

The SWOT analysis provides the weakness that the institution does not sufficiently support the professional development of the academic staff. During the online meeting, this question about the professional development's support was addressed to the members of the academic staff, who said that there is a new regulation according to reward publications which he was awarded as monetary incentive. On the one hand, the university has excellent opportunities to provide the rewards for publishing, on the other hand, the Institution has no concept to promote the further training of professors and staff. Therefore the introduction of those stimulus in training could create appropriate incentives for professors and staff.

Therefore, the evaluators were able to gain the impression that there is a lack of a concept to promote the further development and training of personnel. Therefore, there should be a corresponding concept to promote didactic further training as well.

Standard		liance
Sianaara	Yes	No
Standard 3.1. 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.	Х	
Standard 3.2. The teaching staff must comply with the legal requirements concerning the occupation of teaching positions included in the Administrative instruction on Accreditation.	Х	
Standard 3.3. 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	Х	





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Standard 3.4. 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	
Standard 3.5. 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.	Х	
Standard 3.6. Opportunities are provided for additional professional development of teaching staff, with special assistance given to any who are facing difficulties.		Х
Standard 3.7. 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	
Standard 3.8. 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	
Standard 3.9. Strategies for quality enhancement include improving the teaching strategies and quality of learning materials.		X
Standard 3.10. Teachers retired 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. More active use could be made of further training opportunities for staff.
- 2. On the one hand, the university has excellent opportunities to provide the rewards for publishing, on the other hand, the Institution has no concept to promote the further training of professors and staff. Therefore the introduction of those stimulus in training could create appropriate incentives for professors and staff.

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2.4. Educational process content

The curriculum covers a broad range of knowledge and skills areas required to work as finance officers and accountants in private and public enterprises. As an undergraduate program it has a strong focus on macro- and micro-economics, mathematics and statistics, finance, analytical and methodical skills and some specialized management skills, thus offering students a solid mixture of interdisciplinary skills. In semester 3 and semester 4, students have the opportunity to choose between elective courses, and in semester 5 and 6 students have to choose between two majors, "Finance" and "Applied Accounting". The overall structure of the curriculum shows a clear and well-developed structure of contents and reasonable options for students' choices.

Regarding the qualification objectives of the program, the SER does not contain much helpful information. Even more, it is rather surprising that the SER just provides links to similar programs in other countries, but no detailed explanations of the key objectives of the program nor of the particular relevance of the foreign programs for the program under evaluation. The same holds true for the compliance of the program with the NQF and EQF. As mentioned before, the information in the SER only contains a declaration that the program is compliant but there are no explanations how this is achieved and no substantiations why this would be appropriate. During the site visit, the ET received information on the mode of developing learning outcomes which suggests that the development of learning outcomes follows the standards of Bloom's taxonomy. However, this is not fully implemented in the existing syllabi. Furthermore, the ET was told during the site visit that with regard to the development of learning outcomes, the FE strongly relies on the expertise of the teachers, since it is the teachers who "have to submit syllabi which objectives students should achieve", as the ET was told during the site visit. This suggests that the learning outcomes at the program level are very much the composite result of course-related outcomes but less so a result of a combined topdown and bottom-up approach.

Upon request for additional documents, the FE provided an ECTS Users' Guide, which is a copy of the official EU-document. As such, it does not show provisions and instructions particularly made for teachers in the program or at the FE. This is a strong indicator that learning outcomes is a matter which is not well elaborated at the institutional level, the faculty level and at the program level.





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Another irritating flaw in the SER concerns the fact that at this section, esp. p. 41, references are made to the "Bachelor of Management and Entrepreneurship" (sic!), a program, which obviously does not exist at the university.

The ET acknowledges that a considerable part of the syllabi contain well-defined sections about the contents, aims and expected outcomes as well as teaching methodology, assessment methods and literature. However, this is not true for the majority of syllabi. Some syllabi contain assessment schemes, but no information on concrete assessment methods, other syllabi lack detailed teaching methodologies, in one syllabus the section on the assessment method only contains a general reference "According to Statutes of UKZ" (sic!). Some syllabi seem to be in the state of a draft.

Another striking characteristic of the syllabi is the predominance of learning outcomes which *do not* emphasize the students' roles as active learners. Instead, there is a predominance of general phrases such as students "acquire knowledge about …" or "will learn …" or "are familiar with …" in the majority of syllabi. Phrases like this do address students as more or less passive recipients but not as active learners or students, although the university claims to "put the student in the centre". The lack of active verbs in defining learning outcomes coincides with a superficial way of handling learning outcomes in general. Thus, the overall quality of the syllabi is low and needs serious improvement. This is an issue which the program can resolve on its own.

Perhaps more difficult to resolve, according to the information obtained from teachers during the site visit, is the lack of budget for implementing digital tools and applications as key elements of the didactic concept, since budget for game simulation software and other interactive digital learning apps is not available, as the ET learned. Regarding the contents of the curriculum, computer labs specialized for accounting modules were implemented according to the heads of the program. Nonetheless, it is striking that except for two accounting courses in semester 4 and 5, where accounting software is taught, and the statistics courses, skills in software applications and digital skills are not very prominent in the curriculum.

According to the information from teachers and students, the student-teacher relationship is characterized by mutual appreciation and a collaborative working style. With regard to the teaching strategies, the SER (p.43) emphasizes the student-centred approach as a key characteristic of teaching in the program. Consequently, the FE highlights the active learning role and the fostering of critical and analytical thinking and the increased responsibility on the





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side of students. The ET praises the FE for adopting student-centred learning as a key principle of didactics. For this reason, improvement of syllabi becomes even more urgent, since there are some course descriptions are rather traditional-style and even formulations such as "lectures are carried out with frontal teaching" which are rather irritating and stand in sharp contrast to the didactic principle stressed in the SER.

However, from students the ET obtained the information that teaching styles in the courses are characterized by interactive lecturing and teachers providing many examples from daily life and business practices which assignments for case studies and other tasks which have to be developed individually and in groups. Also, assessment mechanisms are reported to be fair and objective. There is reliable evidence that policies and procedures are in place to assess student achievement appropriately. Provisions for fair verification of student achievement are at place, too. The student workload can be regarded as feasible from the students' perspective. For objections of students against inadequate or inconsistent assessment, regulations are at hand.

The university established a Placement Office which organizes practical training of students in its own administration. To this end, a competition is organized each year where 20 students are selected. It remains unclear if all other students do have the opportunity for internships in businesses or public institutions. The FE asserts that continuity of practical training is ensured through cooperation agreements with private businesses and public institutions. The regulations of the university do not provide provisions about the allocation of ECTS credits for internships.

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	X		
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.			





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Standard 4.2. The study program complies with the National Qualifications		X
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.		
Standard 4.3. The disciplines within the curriculum are provided in a		Х
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.		
Standard 4.4. The disciplines within the curriculum have analytical	Х	
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.		
Standard 4.5. If the language of instruction is other than Albanian, actions	n.a.	
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	Х	
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.		
Standard 4.7. Teaching strategies are fit for the different types of learning	Х	
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.		
Standard 4.8. Student assessment mechanisms are conducted fairly and	Х	
objectively, are appropriate for the different forms of learning sought and		
are clearly communicated to students at the beginning of courses.		
Standard 4.9. Appropriate, valid and reliable mechanisms are used for	X	
verifying standards of student achievement. The standard of work required	Λ	
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.		





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Standard 4.10. Policies and procedures include actions to be taken in to dealing with situations where standards of student achievement are inadequate or inconsistently assessed.	Х	
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 ETCS 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.		X
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.	X	

Compliance level: Substantially compliant

ET recommendations:

- 1. The program is strongly advised to develop a coherent program profile with common quality standards for all syllabi through improving the definitions of learning outcomes, teaching methodologies and assessment methods in terms of constructive alignment.
- 2. Explain in detail how the learning outcomes of the program are related to NQF and EQF level 6.
- 3. Expand digitalization skills as a horizontal issue throughout the curriculum.
- 4. Make e-learning and online teaching as well as online formats for examinations fundamental elements of an overarching didactic concept.
- 5. Develop a training program to implement these improvements in the practices of teaching and quality assurance within one study year.
- 6. Make participation in this training program within one year compulsory for all teachers.





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7. Ensure that internships and other opportunities to exchange with real life business are regular parts of the curriculum and reflecting on these experiences is fully integrated and credited with ECTS in the curriculum.

2.5. Students

Special place in organizational structures is dedicated to student participation. Student representation is emphasized by: According to the University Statute, two representative students are members with voting right of highest body of the University-Senate; on the Governing Board is a member - observer student; in studies Committee two students are members with voting right; student representatives participate in the Faculty Councils with the right to vote.

Students within each faculty are also organized in the Student Council as well as the Student Parliament to guarantee their rights. Students are an active part of the University's governing bodies.

Students enrolled in the bachelor degree program must have a high school diploma and a certification for the completion of national matura exam.

The area of university admission and admission procedures are documented and are applied in the study programm. The documents regarding the admission and vacancy are published on the University's website. The student admission process is formally organized at the institutional level. The admission quota is approved by the University Senate.

Student transfer between higher education institutions, faculties and study programs is implemented according to the Statute and the transfer regulation through the commission for recognition of transfer exams based on the documentation (transfer request, certificate of examinations completed) required by the public call for transfer.

Currently there are 150 new students enrolled in the Program in the academic year 2020/2021. In the previous year it was 117 students. Dropout rates or the number of students over the standard period of study are not a concern. The average final grade of graduates in the last three years is 9.14.





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Relevant documents containing the rights, obligations and other information regarding the study program are published on the website. There is also a student handbook and the Bachelor degree criteria.

In the UKZ, a University Management System (SMU) is applied which records each student's result and then can be reported at any time through a grade certificate as an official document. Upon completion of studies, the University produces documents such as grade transcripts, diplomas supplements which present the students results.

Exams are held in writing, orally, or in writing and orally. However, other evaluation mechanisms, such as colloquia, seminars, exercises and practical exercises, are also taken into account to measure student performance. The grading system also uses the ECTS grading scheme. On the number, date of the exam, and the evaluation criterion, students are informed through the course syllabus. There is a flexible student treatment if a particular situation arises. Regular attendance of the lecture by the student is confirmed by their signature on the evidence sheets, but there is no electronic system. The way the student is evaluated is set out in the syllabus of each subject in the "student workload" section.

According to the available documents and after the discussions at the university, the evaluators can also state that the lecturers are accessible to the students and can be approached for problems.

In the university's own SWOT analysis, a number of points have already been mentioned which the university should also pursue itself. During the interviews the students were able to confirm the good impression of the evaluators. In particular, the university has changed a great deal in recent months.

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'	Х	





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recruitment. Admission requirements are consistently and fairly applied for all students.		
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.	Х	
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.	Х	
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.	Х	
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.	Х	
Standard 5.8. Effective procedures are being used to ensure that work submitted by students is original.	Х	
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.	Х	
Standard 5.10. The students' transfer between higher education institutions, faculties and study programs is clearly regulated in formal internal documents.	Х	
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.	Х	





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Compliance level: Fully compliant

ET recommendations:

• None

2.6. Research

In the Strategic Plan 2017-2022, the university defined objectives for the improvement and promotion/support of scientific research work. There, it says that

"UKZ shall support the publication of scientific works and university textbooks, the publication in scientific journals and should promote the research work of the academic staff, providing support, both in technical and financial terms. " (p. 30)

Teachers reported that the university has adopted a regulation which ensures financial support of research activities recently: Financial incentives from the university are given for publications of research papers in certain scientific databases and journals up to a sum of \in 1.000 per paper. Teachers know that they are supposed to publish at least one scientific paper per year. The ET praises this initiative which is a considerably strong incentive for teachers to engage in research. To make this a sustainable initiative which supports the scientific advancement of research at the FE at a high quality level and which serves the strategic objective of the university, rigid evaluations should be carried out periodically. The university has assigned this task to a Central Commission for scientific research (ibd.), which was established in 2019.

Among the further tasks to be implemented, the Strategic Plan 2017-2022, coordinators for scientific research work in the FE shall be appointed, professors with the highest number of papers shall receive financial awards, local and international scientific conferences shall be organized, university journals shall be established and a Publishing Council with the task of supporting publication shall be established, too.

These are high, yet reasonable objectives which the ET supports strongly and the university has to be praised for its decisive steps to provide financial support for scientific publications. Nonetheless, it must be noticed that neither the SER nor the Strategic Plan 2017-2022 contains





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detailed explanations how the research activities which are the basis for publications will be carried out. Also, there is a lack of concrete research objectives and a lack of information which types of research will be addressed. However, the university demonstrated that it is taking up action by acting as a coordinator of an Erasmus+ project aiming at the enhancement of research culture in higher education in Kosovo which started in 2020. This for sure is a very good step towards strengthening research activities in the long run and it provides a very good environment to develop further the implementation of the research strategy also at the level of the FE and in the program.

As far as the compliance of the FE with research is concerned, the FE clearly formulated its expectations regarding the research efforts of the academic staff in the Manual for Planning and Assessment of the Performance of the Academic Staff. Furthermore, teachers reported that they are encouraged to develop proposals for international research projects, too. Overall, important steps towards enhancement of research have already been taken or they are being implemented. Expectations for inclusion of teaching staff in research and academic activities are clearly defined and so are the fundamental quality scientific publications and the places of publications. However, to ensure high quality of research and publications a clear definition of requirements for quality of publications will be needed, too. Here, giving rewards of publications in journals with accurate peer review systems will be an essential criteria.

A difficulty which must arise naturally at this stage of academic development concerns the elaboration of clear policies for defining what is recognized as research that is consistent with international standards and established norms in the field of study of the program. Here, the ET sees certain weaknesses, since in no document essential elements of a faculty-based research strategy which is also carried out actively are described. What is missing most at the moment are the following points:

- Definition of the research alignment towards basic and/or applied research
- Operational measures to build up research capacities in terms of financial resources (funding) and human resources
- Definition of a collaboration strategy to ensure the realization of international research which is already defined as an objective.
- Integration of research, teaching and learning in the bachelor program.





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Many, but not all members of the academic staff teaching in the program have produced at least on scientific publication per year in the area of the bachelor program or the FE within the last three years, but, as was mentioned before, it can be assumed that advancement processes are taken seriously.

The university has a detailed regulation on intellectual property rights. With regard to the advancement of research, it seems even more important to add specific regulations to the Manual for Planning and Assessment of the Performance of the Academic Staff to ensure the compliance of the academic staff to the standards of good scientific practice, which in any case must include anti-plagiarism regulations and regulations to prevent data fabrication and data falsification.

Student engagement in research activities is mainly achieved by case studies and application of mathematical and statistical methods in the courses. Yet, there is no distinct strategy to integrate teaching, learning and research in terms of research-guided didactics.

Standard	Compliance	
	Yes	No
<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.	х	
<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.	Х	
<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.		Х
<i>Standard 6.4.</i> The academic staff has a proven track record of research results on the same topics as their teaching activity.	Х	





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<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.	Х	
<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.	Х	
<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.		Х
<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.	Х	
<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.	Х	
<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.	Х	
Standard 6.11. Students are engaged in research projects and other activities	Х	

Compliance level: Substantially compliant

ET recommendations:

- 1. Add the scientific/applied research objectives based on the priority areas of research for the program and for the faculty.
- 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.





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- 3. Define clear expectations regarding the quality of scientific publications in terms of high-quality peer reviewing and in terms of standards of good scientific practice.
- 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)
- 5. Integrate research, teaching and learning in the didactic concept of the bachelor program.

2.7. Infrastructure and resources

UKZ has ample space, classrooms, reading rooms, cabinets and solid space for academic staff and students for the study program. UKZ has begun using the University Management System (SMU), university data management software, in particular for students, including from admission to graduation. Student data is stored indefinitely. UKZ has also installed the use of e-learning. Students and academic staff use it in the academic process of teaching, consulting, homework and other academic communications.

UKZ operates within a campus where all faculties are concentrated. The space is owned by the University and has no rental facilities. The university owns a shared library for all faculties. The Faculty of Economics has an IT cabinet equipped with computers and software programs according to the teachers' requirements for the respective subjects.

The University has at its disposal the library, which has in its stock literature in Albanian, English, Serbo-Croatian and a more limited stock of literature in Turkish and Greek.

The total stock of books is 52,000 copies. In order to enrich the titles of the books in the UKZ library, an agreement has been signed with the Kosovo Electronic Libraries Network.

In the opinion of the evaluators, the resources for teaching and research are adequate. The rooms are designed to be barrier-free.

The university has already recognized these problems itself and the experts are hopeful that the university will solve the problems itself. The students could not report any major grievances. On the basis of the documents submitted, the experts assume that there is financial security.





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Standard		Compliance	
	Yes	No	
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.	Х		
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:	X		
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.			
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		





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Standard 7.5. The education institution's libraries must ensure, for each of the study programs:	X	
a) a number of seats in the reading rooms corresponding to at least 10% of the total number of students in the study program;		
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;		
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;		
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;		
e) a sufficient number of subscriptions to Albanian and foreign publications and periodicals, according to the stated mission.		
Standard 7.6. The infrastructure and facilities dedicated to the implementation of the program is adapted to students with special needs	X	

Compliance level: Fully compliant

ET recommendations:

1. Establishment of a digital library - Greater provision of ebooks.





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3. OVERALL EVALUATION AND RECOMMENDATION OF THE ET

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

The overall compliance is assessed by the experts at the level of **Substantially Compliant**.

In conclusion, the Expert Team considers that the Bachelor of Science "Finance and Applied Accounting study programme" offered by UKZ is **substantially compliant** with the standards included in the KAA Accreditation Manual and, therefore, recommends to re-accredit the above study program for a duration of **three years** with a **maximum of 200 students** to be enrolled in the program.

Expert Team

Members

Prof. Mag. Dr Dietmar Paier

Signature

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Dietmar Paier

12.04.2021 34

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Christopher Bohlens (student expert)

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Signature

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Christopher Bohlens

12.04.2021

4. APPENDICES (*if available*)

None