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Kosovo Accreditation Agency



UNIVERSITY “KADRI ZEKA” GJILAN

**BACHELOR (B.Sc.)
FINANCE AND APPLIED ACCOUNTING**

RE-ACCREDITATION

REPORT OF THE EXPERT TEAM

25 JUNE 2024, ZAGREB

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1. INTRODUCTION

1.1. Context

Date of site visit: 28th May, 2024

Expert Team (ET) members:

- *Associate Professor Mirjana Hladika, PhD.*
- *Associate Professor Kristina Petljak, PhD.*
- *Christoph Back, student expert*

Coordinators from Kosovo Accreditation Agency (KAA):

- *Leona Kovaci, Senior Officer for Evaluation and Monitoring*

Sources of information for the Report:

- *Self-Evaluation Report “Bachelor (B.Sc.) Finance and Applied Accounting”, January 2024*
- *KAA Accreditation Manual updated 2022*
- *Syllabi*
- *Academic Staff CV’s*
- *Appendices (Statue of UKZ; Strategic Papers; Regulations)*

Additional documents requested by the ET:

- *List of Policies and regulations relevant for the programme with a remark when they were revised the last.*
- *Last 3 Reports which were conducted with the students survey data.*
- *The student survey form for the semester (teacher) evaluation.*
- *Minutes from a meeting in which the QA arrangements are reviewed.*
- *Correct and Final Version of the Syllabi for all courses.*
- *The table of the staff participation in the trainings, mentioned in SER, p. 39.*
- *List of E-Book Databases which the Student have access too.*
- *Link to the publication of the results of the Survey data from graduates and employers.*
- *Record of incoming and outgoing mobility of teachers and students for the last three-year period.*

Criteria used for institutional and program evaluations

- *KAA Accreditation Manual updated 2022*

1.2. Site visit schedule

Time	Meeting	Participants
09:30 – 10:20	Meeting with the management of the faculty where the programme is integrated	Xhevat Sopi – dekan Lulzim Rashiti -prodekan Kushtrim Demi - sekretar
10:20 – 11:10	Meeting with quality assurance representatives and administrative staff	Fitore Malaj - Drejtore e Zyres per Zhvillim Akademik dhe Cilesi Vjosa Baftiu- Zyrtare per Akreditim Arlinda Selmani-Zyrtare per Zhvillim ne Karriere dhe Alumni Fitore Hasani – Koordinatore e Cilesise Arjeta Rexhepi- Koordinatore per hulumtim Betim Berisha - Zyrtar per Bashkepunim Nderkombtar
11:10 – 11:20	Short Break	
11:20 – 12:20	Meeting with the heads of the study Finances and Accounting, BSc 180 ECTS	Arben Sahiti - Profesor Arben Mustafa - Profesor Nexhat Shkodra - Profesor
12:20 – 13:20	Lunch break	
13:20 – 13:50	Visiting Facilities	Xhevat Sopi, Lulzim Rashiti, Shefket Jakupi Arbenita Kosumi, Art Shala, Arben Sahiti, Nexhat Shkodra, Bajram Fejzullahu
13:50 – 14:40	Meeting with teaching staff	Lutfi Zharku - Profesor, Arbenita Kosumi -Profesor, Gezim Tosuni - Profesor, Shefket Jakupi - Profesor, Teuta Agaj - Profesor, Naim Mustafa - Profesor, Vedat Zulfiu - asistent
14:40 – 15:20	Meeting with students	Arnisa Aliu, Mehmet Dushica, Doruntina Rexhepi,, Aurita Sherifi, Qendresa Zeqiri (II), Andi Muji (II), Jehonë Qerimi (II FKA) Shpend Ibrahim (viti I), Ermal Maloku,Hajrullah Ferati (III)
15:20 – 15:30	Short Break	
15:30 – 16:10	Meeting with graduates	Erina Kryeziu, Alena Shabani, Ardonita Islami, Berta Miftari, Gramoz Uka, Sranda Halimi, Bledian Ramadani, Kudret Ibrahim
16:10 – 16:50	Meeting with employers of graduates	Floil (Berat Mustafa), LedCom (Refik Ramadani), Fadil Sylejmani (BKT), Megzon Selimi (RBKO), Toska Elektroniks (Asdren Toska),

		BeProg (Besart Jakupi). Erton Namoni ASK Foods (Naim Mustafa)
16:50 – 17:00	Internal meeting of KAA staff and experts	
17:00 – 17:10	Closing meeting with the management of the faculty and program	Xhevat Sopi - dekan Lulzim Rashiti -prodekan Kushtrim Demi – sekretar

1.3. A brief overview of the institution under evaluation

The Faculty of Economics (hereafter *FE*) is organized as an academic unit of the University of Gjilan “KADRI ZEKA” (hereafter *UKZ*), 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).

Within the *Statue of UKZ* the *Mission* of the university is described (SER, p. 8):

“A temple of knowledge that cultivates learning and knowledge development, encourages critical thinking and the spirit of entrepreneurship for new research, which helps social and technological development, prepares responsible and professionally capable young people to be part of a virtual and global society, part of an open labor market and, at the same time, a model for other members of society.”

The *Mission* is based on several pillars: learning and knowledge; fostering critical thinking, entrepreneurship, research, technological development, community outreach, virtual society, globalism and open labor markets (SER, p. 8).

In June of 2024 UKZ has six different faculties with 13 accredited study programmes and 45 Academic Staff all of whom are Doctors of Science. 514 Students are currently enrolled at FE and a number of 2264 Students are enrolled in UKZ as a whole.

2. PROGRAM EVALUATION

2.1. Mission, Objectives and Administration

The mission of the study program Finance and Applied Accounting is in accordance with the overall mission statement of University of Gjilan “Kadri Zeka” as well as with the overall mission of the Faculty of Economics.

The mission of the study program Finance and Applied Accounting is as follows: *“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”* (SER, p. 18).

The aim of the study program and the Faculty of Economics is to equip students with the knowledge and skills that meet the requirements of the job market. To this end, the Faculty of Economics runs the Finance and Applied Accounting program, which is aligned with similar programs at other faculties of economics in the region (in Europe and beyond).

The mission of the study program is going to be achieved by:

- “preparing graduates with knowledge from the field of economics that correspond 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. 23).

In formulating the learning outcomes, the Faculty of Economics has drawn on various inputs and sources of information (e.g. labor market analysis, analysis of statistical reports on the labor market and contacts with industry partners, discussion in the Faculty Council, consultations with relevant experts and international study programs, etc.). Such an approach is commendable and provides a high quality basis for defining appropriate and relevant learning outcomes of the study program. Unfortunately, it is not clear from the materials presented how the information from the participants in the process of defining learning outcomes was created, processed and used to create the learning outcomes of the study program. Furthermore, the defined learning outcomes of the study program do not meet the requirements of the NQF and EQF, which aim to precisely define knowledge, skills and responsibilities.

The SER (p. 24) emphasizes that the study program "will follow a consistent scientific approach based on contemporary didactic methods according to the student-centered approach with a focus on preparing students for the job market but also for pursuing higher levels of study and research". The SER makes very general statements about the didactic and scientific

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concept. Accordingly, after reading relevant documents and based on the interviews during the site visit, the Expert Team concludes that some progress has been made in the area of improving the didactic concept compared to the previous period (trainings at Centre of Excellence in Prishtina; two days training on the didactic and scientific concept at Didactic Center for Excellence in Teaching (QDPM) at University of Gjakova “Fehmi Agani”, Gjakova, Kosovo in July 2022). In the scientific context, the Expert Team identified considerable room for improvement among the academic staff and students, who are very poorly represented in the scientific activities, so that the scientific concept is not adequately implemented in the educational process. The Expert Team concludes that there is a much more widespread approach to preparing students for the labor market than for scientific research activities.

Processes, activities and policies at university, faculty and study program are regulated by a considerable number of documents. These documents are publicly available. There are plans to implement the Turnitin programme to check the originality of work. The introduction of anti-plagiarism software will make an important contribution to ethics in science, research and teaching.

The Program management have confirmed that the policies and regulations are updated as it is required by different circumstances, and as they develop. The reviews also include the review of syllabus at the beginning of each semester, where a professional committee is formed by the Faculty Council which approves the reviews of syllabuses.

Standard	Compliance	
	Yes	No
<i>Standard 1.1.</i> The study program mission is in compliance with the overall mission statement of the institution.	X	
<i>Standard 1.2.</i> 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
<i>Standard 1.3.</i> The study program has a well-defined overarching didactic and research concept.	X	
<i>Standard 1.4.</i> 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	
<i>Standard 1.5.</i> All staff and students comply with the internal regulations relating to ethical conduct in research, teaching, assessment in all academic and administrative activities.	X	
<i>Standard 1.6.</i> 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: Substantially compliant

ET recommendations:

1. *Expert Team recommends conducting the activities and trainings to improve teaching and research skills of academic staff.*
2. *Expert Team suggests in the future to provide detailed information about stakeholders who provided academic and professional advice during the definition of the intended learning outcomes for the study program.*

2.2. Quality Management

The SER contains a description about the quality management of UKZ in which all instruments are explained. The quality assurance instruments and measures are described to evaluate, monitor and control the quality of study programs, teaching process, learning, research, academic staff, administrative services, teacher performance and the governing bodies of the faculty.

The quality management system of the university is primarily based on the usage of surveys for the various stakeholders. The quality assurance office prepares a number of reports with the gathered information. The different evaluation reports which are conducted are listed in the SER as follows (p. 29):

1. *Evaluation Report of SA and subjects by students for the winter semester*
2. *Evaluation Report of SA and subjects by students for the summer semester*
3. *Self-Evaluation Report by Teachers*
4. *Evaluation Report of Administrative Services by the student*
5. *Evaluation Report of UKZ Programs by Alumni*
6. *UKZ Evaluation Report by Employers*
7. *Assessment report for a student before graduation*
8. *Evaluation report for students who drop out of studies at UKZ*
9. *Evaluation report for external evaluation/employer*
10. *Annual Calendar Evaluation Report for quality assurance*

The relevant evaluation reports are publicly available on the UKZ website.

During the on-site visit the Expert Team was able to get useful insights about the evaluation processes and procedures of the university. Input from all groups of stakeholders of the University is considered.

For the surveys for Students and the survey for the Academic Staff, the university was able to demonstrate transparent and working procedures.

The process to get information from the Employers is not systematic or standardized. 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.

Additionally, the University was not able to show the Expert Team proof, that the survey for the Graduates is conducted on a regular basis. 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.

Within the survey for the Students, all questions relate to the learning environment of the course (e.g. the teacher, the classroom, the learning materials, ...). The Students do not have to fill out any question regarding to the workload. Additionally, the survey contains no “open” questions where the students can express their opinions or proposals for improvement of the course.

From the available documents and the discussions on site, it is clear to the Expert Team that the Quality Assurance processes ensure that the required standards are met. But a “*continuing improvement in performance*“, cannot be stated regarding to the impact of the quality assurance processes at the moment. Too few examples for this could be given. No systematic approach for continues improvement with PDCA-Cycles and KPI’s could be demonstrated to the Expert Team.

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.

In conclusion the Expert Team can certify that UKZ has working quality management processes and procedures for the programme in place which ensure that the required standards are met. The Expert Team wants to motivate the University to introduce a more systematic approach for continues improvement for the programme.

Standard	Compliance	
	Yes	No
<i>Standard 2.1.</i> All staff participate in self-evaluations and cooperate with reporting and improvement processes in their sphere of activity.	X	
<i>Standard 2.2.</i> Evaluation processes and planning for improvement are integrated into normal planning processes.	X	
<i>Standard 2.3.</i> Quality assurance processes deal with all aspects of program planning and delivery, including services and resources provided by other parts of the institution.	X	
<i>Standard 2.4.</i> 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	

<i>Standard 2.5.</i> Quality assurance processes ensure both that required standards are met and that there is continuing improvement in performance.		X
<i>Standard 2.6.</i> Survey data is being collected from students, graduates and employers; the results of these evaluations are made publicly available.		X
<i>Standard 2.7.</i> 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
<i>Standard 2.8.</i> 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	
<i>Standard 2.9.</i> The quality assurance arrangements for the program are themselves regularly evaluated and improved.	X	

Compliance level: Partially compliant

ET recommendations:

1. *The implementation of PDCA-Cycles and KPI's on programme level would help to better monitor the development. With this systematic approach, a continuous improvement could be ensured.*
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 for graduates 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 Faculty of Economics has sufficient academic staff for the Bachelor's degree programme in Finance and Applied Accounting. There is thirteen full-time academic staff (seven associate professors and six assistant professors) at the Faculty of Economics for the Finance and Applied Accounting degree programme. In addition, SER (p. 37) states that the Faculty of Economics has 4 new assistants who are employed part-time. Table 8 (SER, p. 36) also lists the academic staff who hold the academic title of associate professor and are employed for one year (part-time).

The recruitment procedures are in accordance with the legal requirements related to the profession and teaching positions and the administrative instructions of the higher education instructions. The recruitment procedure is open, with details of the position/job description. The job description refers to academic work, scientific/research work and administrative work and outlines the responsibilities of academic staff in relation to students.

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Members of the academic staff do not cover more than two teaching positions (one full-time, one part-time) within an academic year. Teaching staff also participate in professional activities outside the Faculty of Economics in order to improve the quality of teaching and gain professional experience to improve the teaching material. These activities are supervised by the management of the Faculty of Economics.

Academic staff of the study program Finance and Applied Accounting at the Faculty of Economics are permanent staff employed full-time and account for over 66 % of study program hours.

In accordance with Administrative Instruction No. 15/2018 on the accreditation of higher education institutions, the Faculty of Economics has hired one full-time professor for each group of students designated by the institution and for every 60 ECTS in the study program, who is in regular employment and holds a doctorate in the study program in which he or she teaches.

During an on-site visit to academic staff, the Expert Team concluded that the introduction of monetary rewards for a published article cited in the relevant databases (WOS, Scopus) is commendable and will help motivate academic staff to publish such articles. On the other hand, the Expert Team noted that the institution does not have a clear plan for the development of scientific, research and other professional competences of academic staff and that significant improvements are needed in this area (e.g. participation in workshops in the field of scientific and research methods, application of different software solutions for data processing and others). In addition, it was confirmed during the on-site visit and also stated in the SER (p. 26) that a major weakness of the institution and the academic staff is their poor knowledge of foreign languages.

The duties of academic staff are clearly defined. They primarily include responsibility for teaching and learning, scientific research, counselling students, supervising theses, participating in debates and round tables as well as in various professional and scientific discussions and others. Each professor (depending on the title) has from two to six hours consultations with students per week.

Academic staff is evaluated regularly, at least once a year, by students using a questionnaire. The Quality Office processes the data collected through the survey and informs the academic staff (individually) of the results.

It is important to point out that the faculty has recognised the importance of international experience and cooperation, and accordingly most of the academic staff has obtained academic degrees abroad. International experience has also begun to increase through project activity, which is still weak, but there are positive trends in this direction. International cooperation can benefit the faculty and academic staff in many ways - for example through contact with foreign teaching staff, writing academic papers, participating in project activities, improving foreign language skills and much more. Various guest lecturers, who are experts in their field, are

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involved in the teaching and use their practical knowledge to expand the theoretical knowledge of students acquired at the faculty.

The Expert Team pointed out that there is a significant potential for improvement in the area of developing different strategies to improve the pedagogical and scientific skills of teaching staff and that it is necessary to develop a strategy and short-term plans for improving teaching materials and producing relevant textbooks that are new and suitable for addressing the defined learning outcomes of the study program.

According to the law, academic staff retire at the age of 65. If there is a need and a shortage of academic staff, they can continue to work part-time until the age of 70.

Standard	Compliance	
	Yes	No
<i>Standard 3.1.</i> 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	
<i>Standard 3.2.</i> The teaching staff must comply with the legal requirements concerning the occupation of teaching positions included in the Administrative instruction on Accreditation.	X	
<i>Standard 3.3.</i> 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	
<i>Standard 3.4.</i> 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	
<i>Standard 3.5.</i> 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	
<i>Standard 3.6.</i> Opportunities are provided for additional professional development of teaching staff, with special assistance given to any who are facing difficulties.		X
<i>Standard 3.7.</i> 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	
<i>Standard 3.8.</i> 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	
<i>Standard 3.9.</i> Strategies for quality enhancement include improving the teaching strategies and quality of learning materials.		X

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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	
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Compliance level: Substantially compliant

ET recommendations:

1. *Expert Team suggests to further develop and grow the communication aspect of UKZ community service via UKZ webpage as a main source of information to disseminate information on activities towards different stakeholders.*

2.4. Educational Process Content

The Expert Team finds the Bachelor's degree programme in Finance and Applied Accounting very relevant, well structured and generally characterised by a high level of enthusiasm and professional zeal. The knowledge that students acquire on this programme is relevant to working in finance and accounting in both public and private sector organisations. The programme is interdisciplinary as it provides knowledge in the areas of micro and macroeconomics, mathematics and statistics, finance and accounting as well as certain analytical and methodological skills and management skills through an appropriate combination of courses offered in this degree programme.

The Expert Team notes that the study program is geared towards qualification objectives. The Bachelor's program in Finance and Applied Accounting (180 ECTS, NQF level 6) is aligned with the Qualifications Framework for the European Higher Education Area defined in the European Transfer and Accumulation System (ECTS). On the other hand, the SER (p. 42) states that the study program offered at this faculty is aligned with similar study programmes offered at business faculties abroad (Zagreb, Ljubljana, Split), but does not precisely state what the similarities and differences are, neither the objectives of these programmes and the degree of compatibility.

The Bachelor's program in Finance and Applied Accounting has ten learning outcomes (SER, p. 43):

1. Gain knowledge of general theoretical economic concepts and specifically from the field of finance and accounting.
2. Gain knowledge of financial institutions and markets as well as fiscal and monetary policy instruments.
3. Familiarize with modern methods and techniques in the field of finance and accounting.
4. Be able to use modern information technology (relevant software) to perform complex tasks.
5. Be able to meet the demands of the market as accountants and financiers in both the private and public sector.

6. Gain knowledge in the field of accounting in terms of construction, presentation of elements of financial statements by recognizing and applying National Accounting Standards (NAS), International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).
7. Be able to efficiently create and manage their financial assets in the financial market and how to manage various risks.
8. Gain necessary teamwork skills for problem solving.
9. Demonstrate analytical and presentation skills, and provide specialized technical advice, to professionals and non-experts involved in the financial services industry.
10. Gain the necessary critical and scientific thinking competencies that enable them to carry out research and continue their studies at the master level (MSc).

The Expert Team found that learning outcomes have changed significantly over the last three years and there has been a marked shift. However, in a detailed analysis of the curricula of the courses offered in this degree study program, the Expert Team concluded that the learning outcomes of the individual courses have not been modernised and are not in line with the learning outcomes of the degree study program. In this segment, there is a need to significantly improve the curriculum and redefine the teaching methods used (i.e. to be used) in the courses in order to achieve the defined learning outcomes of the course and the study as a whole.

The syllabi for a large number of courses contain well-defined sections on content, objectives and expected outcomes, as well as on teaching methodology, assessment methods and literature. On the other hand, some syllabi are poorly prepared and lack important information. The Expert Team also found that most courses use outdated literature that needs to be updated. For courses analysing the national legal framework and statistical data, books and teaching materials should be written in Albanian by academic staff of the faculty.

During the visit to the institution, the Expert Team confirmed that the relationship between student and teacher is a partnership in which each takes responsibility for achieving the learning outcome. The student expresses satisfaction with his relationship with the professors and their help and availability for student questions and dilemmas. In carrying out their work, professors take an approach that allows students to study and develop themselves, while still monitoring and controlling the students' work.

The teaching and knowledge transfer strategies are adapted to the specifics of the degree study program and the individual courses. The teaching process attempts to prepare the student as well as possible for the labor market (both in the country and abroad) through the use of appropriate teaching methods. The emphasis is on small teaching groups, which are divided into two groups for exercises, solving real-life case studies, project and problem-based learning, etc. Two software programmes are used in classes to acquire accounting knowledge and skills - Quick Box and BePro (professional national software).

The assessment mechanisms for students are fair and objective. The syllabus specifies what is graded and how, and at the beginning of each semester, professors clearly outline to students the criteria and conditions that must be met to achieve a positive grade. They consist of student engagement in lectures, tutorials, counselling, research and project work. The assessment guidelines and the assessment scale are clearly defined for each course and each professor. The examination results are posted on the SMU account or on the web. Students have the opportunity to view their test during the consultation.

The student internship is not a compulsory course in the curriculum at the Faculty of Economics. However, students have the opportunity to complete an internship at institution with which the Faculty has concluded a cooperation agreement. The Faculty has signed cooperation agreements or contracts with public institutions, private businesses, banks, accounting service agencies, and the Tax Administration.

Standard	Compliance	
	Yes	No
<i>Standard 4.1.</i> 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	
<i>Standard 4.2.</i> 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	
<i>Standard 4.3.</i> 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	
<i>Standard 4.4.</i> 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	
<i>Standard 4.5.</i> 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	n.a.	

studies. This may be done through language training prior to the commencement of the program.		
<i>Standard 4.6.</i> 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	
<i>Standard 4.7.</i> 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	
<i>Standard 4.8.</i> 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	
<i>Standard 4.9.</i> 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	
<i>Standard 4.10.</i> Policies and procedures include actions to be taken in to dealing with situations where standards of student achievement are inadequate or KAA inconsistently assessed.	X	
<i>Standard 4.11.</i> 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	
<i>Standard 4.12.</i> In order to facilitate the practice stages, the higher education institution signs cooperation agreements, contracts or other documents with institutions/organisations/practical training units. <i>*To be inserted the overview of the program (with all areas to be filled out)</i>	X	

Compliance level: Fully compliant

ET recommendations:

1. *Expert Team recommends the introduction of a compulsory internship for students in the second and/or third year of study program.*
2. *Expert Team recommends the introduction of "Cost Accounting" as an elective course in the third year of study.*
3. *Expert Team recommends defining the criteria for improving the teaching process and developing performance indicators to assess the quality of the teaching process.*

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2.5. Students

With the help of the submitted documents and the interviews during the on-site visit, the Expert Team was able to get a comprehensive overview of all relevant topics that affect the Students of the program.

The workload for the Students is calculated as follows: The Student is engaged with the university for 40 hours during the week, an academic year has 37 teaching weeks. Therefore is the total workload for each Student for an academic roughly 1500 hours. The Student accumulates 60 ECTS during one academic year in order to complete the academic year successfully. The programme lasts six semester (three academic years) with a total number of 180 ECTS to reach and a workload of roughly 4500 hours in total.

All Academic Staff are obliged to announce a student consultation schedule at least once a week. Based on the *Mission* of the UKZ, the main concern of the UKZ is to prepare students for a successful career. Part of the learning process in all faculties is practical learning, which is why UKZ has entered into agreements with relevant institutions for the development of practical learning, thus, Students in the program will complete internships in public institutions and private businesses.

The administration of UKZ supports the Students in several ways and is responsible for the processing archiving of all documents generated by the Institution. Thus, the Administration is responsible: for the documentation of the UKZ management staff, for the documentation of full-time and part time UKZ's professors and teaching assistants, and for the documentation of other staff of the Institution. It also takes care of: Documentation of candidates applying for UKZ registration, UKZ student documentation, organization of exams and documentation required for student exams, organization and informing on the lecture schedule, the university library and its enrichment, maintenance of internet services and other work related to student life (SER, p. 51).

Within UKZ student participation is ensured by the *University Statute*; two Student-representatives are members (with voting rights) in the University-Senate, one Student-representative is an observing member (without voting rights) in the Governing-Board of UKZ, two Student-representatives are members (with voting rights) in the Studies Committee and student representatives participate in the Faculty Councils (with voting rights).

The admission requirements for the program are publicly available and fairly applied to all Applicants upon enrolment. The criteria according to the MEST Guidelines. All Applicants from Kosovo must have a high school diploma and a certification for the completion of national Matura exam. The rules on foreign qualifications in accordance with the Lisbon Convention are also respected when recruiting new students from other countries. If the number of eligible Applicants is greater than the capacity of study places, an entrance exam will decide on

enrolment. The Expert Team has no reason to assume that UKZ has any issues in the regard of the admission of new students.

The student groups are dimensioned in a proper manner. For a lecture the maximum number of students is 50 and for a seminar the maximum number is 30. Often these numbers are lower.

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 and supplements which present the results of the Student.

After completion of the exam, the grades of each Student will be entered in the *SMU*. Subsequently, a physical application form, the grade list and passing statistics are created. The application form is placed in the student's file and the other two documents in the faculty archive.

The rights and obligations of students are defined in the *Statute of the University*, the *Rules of Bachelor Studies* and the *Rules of Disciplinary Procedures*. All these documents are publicly available. 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.

Regarding the topic of academic integrity, the Expert Team found room for improvement for UKZ. Within UKZ only unsatisfactory procedures are being used to control that work submitted by the Students is original. The *Regulation for writing the bachelor's thesis* defines that the Student has to defend the thesis. But this is not enough, an effective software to find any breaches in academic integrity is not used. The license for the software "*TurnItIn*" expired in 2023 and was not renewed. During the interviews UKZ gave a vague and unsatisfactory explanation how the Academic Staff is using the software "*Google-Classroom*" to check if the work of Students is original. The Expert Team is not satisfied with the current procedures of UKZ regarding to the topic of academic integrity. This is a very important topic for public and private institutions, regarding to the international recognition and reputation of Higher Education and Academia in Kosovo.

Apart from the issue regarding to academic integrity, the Expert Team is satisfied how UKZ deals with all relevant topics that affect the Students of the program.

Standard	Compliance	
	Yes	No
<i>Standard 5.1.</i> 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	

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<i>Standard 5.2.</i> All students enrolled in the study program possess a high school graduation diploma or other equivalent document of study, according to MEST requirements.	X	
<i>Standard 5.3.</i> The study groups are dimensioned so as to ensure an effective and interactive teaching and learning process.	X	
<i>Standard 5.4.</i> Feedback to students on their performance and results of assessments is given promptly and accompanied by mechanisms for assistance if needed.	X	
<i>Standard 5.5.</i> The results obtained by the students throughout the study cycles are certified by the academic record.	X	
<i>Standard 5.6.</i> Flexible treatment of students in special situations is ensured with respect to deadlines and formal requirements in the program and to all examinations.	X	
<i>Standard 5.7.</i> Records of student completion rates are kept for all courses and for the program as a whole and included among quality indicators.	X	
<i>Standard 5.8.</i> Effective procedures are being used to ensure that work submitted by students is original.		X
<i>Standard 5.9.</i> 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	
<i>Standard 5.10.</i> The students' transfer between higher education institutions, faculties and study programs is clearly regulated in formal internal documents.	X	
<i>Standard 5.11.</i> 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: Substantially compliant

ET recommendations:

- 1. Expert Team strongly recommends to UKZ that the topic of academic integrity should be talked more serious. A working process and software (!) has to be implemented that ensure that the work submitted by students is original.*

2.6. Research

At the level of the University "Kadri Zeka" (UKZ), the need to improve the research activities of academic staff was recognised. This can be seen in the UKZ Strategic Plan 2023-2028, in which Strategic Goal 2 focuses on the development of scientific activities to improve the quality of studies and innovation.

The University has recognised the need to financially support academic staff in order to increase scientific productivity. With this in mind, a reward (financial support) of 1000 euros is granted for published paper in the relevant databases (WOS-SCIE and SCOPUS).

The Faculty management promotes the scientific research work of the academic staff. The Faculty management is very supportive and strives to endeavour conditions for academic staff who have ideas for the implementation of research projects. However, at the study program level, the Expert Team did not identify clear scientific and applied research objectives for academic staff. The Expert Team also did not find out how the faculty and study program directors intend to increase the academic productivity of teaching staff.

When analysing the CVs of the individual teachers, the Expert Team found that some teachers had not published any (scientific or professional) work in the field of their teaching activities in the last three years. The others of academic staff have presented their papers at conferences and symposiums in Kosovo and abroad. Full-time academic staff publish their research work under the name of the University "Kadri Zeka", the Faculty of Economics.

The Expert Team found that there is a small number of teachers who continuously publish papers in scientific journals, who regularly write and present papers at scientific conferences (domestic and/or international), and that they do not write books and manuals for the courses in which they teach.

The criteria for the promotion of academic staff in the field of research and academic activities are clearly defined. The framework for the promotion of academic staff consists of the *Statute of the University "Kadri Zeka"* and the *Regulation on the Appointment, Reappointment and Promotion of Academic Staff of UKZ*.

The guidelines that define research and the criteria for what counts as scientific work are clear. The focus is on the publication of scientific work in international journals with an impact factor as well as in national journals, participation in national and/or international conferences, the publication of scientific monographs and university books.

Professors involve students in their research activities, and students participate in research conducted for various business and non-business institutions and organisations. Students are also members of the research team for the purpose of professional studies. In addition, the results of research conducted jointly by professors and students are presented at the UKZ conference in the Economics Section.

At the level of the University "Kadri Zeka" there is a guide that sets out the University's position on the ownership of intellectual property developed by academic staff, students or others. It also sets out the procedures for the commercialisation of this. At university level, there are several regulations that guarantee intellectual property, namely the Regulations for the work of the UKZ Publishing Council, the regulations for ethics and integrity in scientific research, the

regulations for scientific research activity at the UKZ and the regulations for writing the Bachelor thesis.

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.		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
<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 6.9/6.8.</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.	X	

Compliance level: Substantially compliant

ET recommendations:

1. *Expert Team recommends that the scientific activities of academic staff should be strengthened and that the expected results of scientific activities be precisely formulated within a certain period (e.g. three or five years).*
2. *Expert Team suggests planning the publication strategy more precisely to ensure that each academic staff member and researcher achieves an average of at least one scientific or applied research publication per year.*
3. *Expert Team encourages the improvement and increase of the international visibility of academic staff and institution (by forming international project teams, writing scientific papers in cooperation with foreign scientists, participating in international scientific conferences abroad and the like).*

2.7. Infrastructure and Resources

The UKZ campus is located on “Zija Shemsiu” street, in the center of Gjilan. It consists of two large buildings, joined in reconstruction. All facilities are owned by the University, at the moment no spaces are rented. The rooms are designed to be barrier-free and there is a working elevator.

The main building has a space of 6500 m², for academic and administrative staff offices, classrooms, laboratories, cabinets, library and other infrastructure, while the entire UKZ Campus has a total area of 20.000 m². Several teaching/seminar rooms with a capacity between 20 and 80 seats are available. Additionally, there are two amphitheatres and two bigger rooms with a capacity of up to 110 seats. Four, with personal computers equipped, computer science rooms with 30 seats each are also available.

UKZ owns a shared library for all faculties. Library opening hours are from 8 am to 4 pm. During this period, books and other materials can be borrowed and returned. The reading room in the library is accessible and usable from Monday to Saturday from 8 am to 8 pm. The library has a capacity of 180 reading places and about 52 thousand book copies and about 15 thousand book titles.

Unfortunately, there is a lack of new books and publications. The vast majority of the books is older than ten years. Access to notable E-Book Databases is also not provided.

During the on-site Visit the EP was able to verify dimensions and quality of the facilities and resources. Apart from the insufficient resources in the library, the premises are considered to be sufficient for the program B.Sc. Finance and Applied Accounting.

UKZ in cooperation with the Municipality of Gjilan and the Government of Kosovo are planning for a new university campus. The commitment of the Mayor of the Municipality of Gjilan is stated in document no: 05/2940.

The UKZ budget is planned and spent based on the Law of Management of Public Finances and Responsibilities, Law on the Budget of the Republic of Kosovo for the current fiscal year and forecasts for the next two years as well as resources from donations for specific activities (UKZ Strategic Plan 2023-2028) and budget limits of the Ministry of Finance. The budget for the years 2024-2026 consists of several main categories including: wages and salaries, goods and services, municipal expenses, subsidies and capital investments. The budget of UKZ is characterized by the systematization of the requirements of the central administration and academic units harmonized with the final budget limits determined by government grants and the Ministry of Finance. The budget for 2024 to 2026:

2024: 2,034,656.17 €
 2025: 2,114,598.00 € (projection)
 2026: 2,169,761.00 € (projection).

The students could not report any major issues. On the basis of the documents submitted, the Expert team assume that there is financial security.

Standard	Compliance	
	Yes	No
<i>Standard 7.1.</i> 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	
<i>Standard 7.2.</i> 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	
<i>Standard 7.3.</i> 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	
<i>Standard 7.4.</i> 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><i>Standard 7.5.</i> 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><i>Standard 7.6.</i> The infrastructure and facilities dedicated to the implementation of the program is adapted to students with special needs.</p>	X	

Compliance level: Substantially compliant

ET recommendations:

1. *The university should invest in the university's book collection and ensure that students have access to up-to-date literature.*
2. *The budget plan should be set up individually for each study program.*

3. FINAL RECOMMENDATION OF THE ET

Standard	Compliance level
1. Mission, objectives and administration	Substantially compliant
2. Quality management	Partially compliant
3. Academic staff	Substantially compliant
4. Educational process content	Fully compliant
5. Students	Substantially compliant
6. Research	Substantially compliant
7. Infrastructure and resources	Substantially compliant
Overall compliance	Substantially compliant

Compliance level: Substantially compliant

In conclusion, the Expert Team considers that the Bachelor of Science “Finance and Applied Accounting” study program 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

Chair

Associate Professor Mirjana Hladika, PhD.



Signature

(Mirjana Hladika)

(25.06.2024)

Member

Associate Professor Kristina Petljak, PhD.



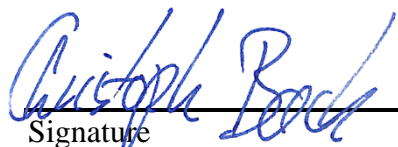
Signature

(Kristina Petljak)

(25.06.2024)

Member

Christoph Back, student expert



Signature

(Christoph Back)

(25.06.2024)