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Kosovo Accreditation Agency



UNIVERSITY OF PRISHTINA “HASAN PRISHTINA”

FACULTY OF ECONOMICS

Department of Accounting

BACHELOR OF SCIENCE IN ACCOUNTING

REACCREDITATION

INSTITUTIONAL

REPORT OF THE EXPERT TEAM

02 May 2023, Zagreb

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1. INTRODUCTION

1.1. Context

Date of site visit: 4 April 2023 (onsite and online)

Expert Team (ET) members:

- Associate Professor Mirjana Hladika, PhD.
- Juraj Bogat, student expert

Coordinators from Kosovo Accreditation Agency (KAA):

- Shkelzen Gërxhaliu, KAA Officer
- Ilirjana Ademaj Ahmeti, KAA Officer

Sources of information for the Report:

- KAA Accreditation Manual (2021)
- KAA Manual for external evaluation of higher education institutions (2021)
- KAA Manual Annex 4.4. Template of the External Review Report
- Self-Evaluation Report (SER) of study program in Accounting (BSC) submitted by Faculty of Economics of the University of Prishtina “HASAN PRISHTINA”
- CVs of academic staff
- Course syllabuses
- List of staff scientific papers
- List of staff mobility
- List of students mobility
- List of staff participation in training
- Other relevant material (internal acts, regulations, manuals and procedures).

Criteria used for institutional and program evaluations

The expert team followed the requirements and guidelines for the reaccreditation of higher education institutions and for the assessment of the reaccreditation of study programmes, as well as the corresponding performance indicators developed by the Kosovo Accreditation Agency and listed in the Accreditation Manual 2021.

1.2. Site visit schedule

Programme Accreditation Procedure at Faculty of Economics, University of Prishtina “Hasan Prishtina”	
Programme:	Accounting, BSc, 180 ECTS (Reaccreditation)
Site visit on:	04 April 2023
Expert Team:	Dr. Mirjana Hladika Juraj Bogat, Student Expert (Online)
Coordinators of the KAA:	Shkelzen Gërxhaliu, KAA Officer Ilirjana Ademaj Ahmeti, KAA Officer

Site Visit Programme

Time	Meeting	Participants
09:00 – 09:45	Meeting with the management of the faculty where the programme is integrated	Prof. Dr. Driton Balaj, dean Prof. Dr. Drita Konxheli, vice-dean for teaching Prof. Dr. Aferdita Berisha, vice-dean for research Prof. Ass. Dr. Alban Elshani, vice-dean for finance Valbona Zhubi, Secretary
09:50 – 10:50	Meeting with the heads of the study programme Accounting, BSc	Prof. Dr. Muhamet Aliu Prof. Dr. Hysen Ismaili Prof. Ass. Dr. Edona Perjuci
10:55 – 11:40	Meeting with quality assurance representatives and administrative staff	Besnik Loxha Prof. Ass. Dr. Gentrit Berisha Prof. Ass. Dr. Saranda Kajtazi Gjylasfije Berisha Drita Zhushi
11:40 – 12:40	Lunch break	
12:40 – 13:25	Meeting with teaching staff	Prof.Ass.Arbona Sahiti, Prof.Ass. Lura Rexhepi, Ass. Msc.Sead Ujkani, Ass.Dr.Sc.Shqipdona Hashani
13:30 – 14:15	Meeting with students	Mevlan Sadriu, Idea Bajraktari, Erblonda Jashari, Sara Berisha, Ilire Gerguri, Luan Sopi,
14:20 – 15:05	Meeting with graduates	Alban Vitija, Valtron Shala,

		Fortesa Limoni, Njomza Gashi, Arbnor Konjuhi, Edi Surdulli, Astrit Sekiraqa
15:10 – 15:55	Meeting with employers of graduates and external stakeholders	Nexhit Shala (Vegaaudit), Nazmi Bajrami (FAKT Consulting), Bejtullah Krasniqi (AMT Consulting), Melita Ymeraga (Melita & Partners), Lekë Musa (Bakertilly), Arta Limani (Deloitte)
15:55 – 16:05	Internal meeting of KAA staff and experts	
16:05 – 16:15	Closing meeting with the management of the faculty and program	

1.3. A brief overview of the institution under evaluation

The Faculty of Economics of the University of Prishtina "HASAN PRISHTINA" started its work in the academic year 1961/62 as a joint academic unit with the Faculty of Law. Since the academic year 1971/72, the Faculty of Economics has functioned as an academic unit within the University of Prishtina "HASAN PRISHTINA".

The mission of the Faculty of Economics is to prepare capacities that contribute to the overall economic and social development of Kosovo and beyond, in order to promote global knowledge in the field of economics.

The vision of the Faculty of Economics is to establish an institutional culture for quality development, to cooperate with international institutions in the field of economics with the aim of integrating into scientific networks in the field of economics and to carry out research projects through the Economic Research Institute.

Currently, the Faculty of Economics offers three levels of study: Bachelor's degree, scientific Master's degree and doctoral degree. All study programmes are accredited by the decision of the KAA. Bachelor's degree programmes are the Banking and Finance programme, the Management programme, the Marketing programme, the Economics programme and the Accounting programme. The English-language Bachelor's programme is the programme in Applied Economics and Management. Master's programmes are the Banking and Finance

programme, the Management programme, the Marketing programme and the Economics programme.

The programme to be assessed is a Bachelor's programme in Accounting, level VI (according to the NQF), with a total duration of 3 years and 60 ECTS credits per academic year. The study programme was first accredited in 2010. This programme was last accredited in the academic year 2019/2020 for the period of three years. The programme is conducted at the main campus.

The vision of the Department of Accounting is to be accepted by stakeholders as a leader in ensuring the quality of academic and professional accounting education in the field of Accounting. The mission of this programme is to prepare students who, with the acquired theoretical and professional knowledge, will be able to successfully compete in the labour market in Kosovo and in Europe.

2. PROGRAM EVALUATION

2.1. Mission, Objectives and Administration

The Expert committee is pleased to report that after conducting a thorough evaluation of this higher education program, we have found that all the standards regarding this chapter have been met. We have identified no significant areas of weakness or shortcomings that would compromise the quality of education provided to students with regards to the aforementioned standards. The institution has demonstrated a strong commitment to continuous improvement, and we commend the management team and staff for their hard work and dedication. Even though the management assembly is rather new in their roles, it is clear that they have the will and the ambition to implement effective policies and practices to ensure that students receive an exceptional learning experience, especially after the new campus is completed. We have full confidence that this institution will continue to meet and exceed the standards set forth by the accreditation body and provide students with a high-quality education.

Another thing that needs to be addressed and commended is the cooperation with foreign institutions. It is evident that the institution's management values the importance of global perspectives in education and is committed to providing students with a well-rounded education.

One thing that the Expert committee noticed is that the Alumni Association is now as agile as it needs to be and that the main flow of information regarding open positions in the industry is directly between professors and graduates. That is not something bad, but why does the Alumni Association even exist then? We are also aware that this is not something that the department or even the faculty can permanently solve, but we point this out with hopes that maybe one day you can lead by example in this activity.

<i>Nr.</i>	<i>Standard</i>	<i>Compliance</i>	
		<i>Yes</i>	<i>No</i>
1.1	The study program mission is in compliance with the overall mission statement of the institution.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1.3	The study program has a well-defined overarching didactic and research concept.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Compliance level: Fully compliant (100%)

ET recommendations:

1. *No special recommendations here.*

2.2. Quality Management

A well-functioning QA department is a positive indicator for an institution, it's important to recognize that quality assurance is an ongoing process that requires continuous evaluation and improvement. As seen during our visit, the Quality assurance processes are properly implemented and integrated into the department's standard procedures.

Organizing job fairs for students is a valuable service that the quality assurance department can provide to help support the career development and job placement of students. As an Expert committee, we see this as a positive initiative that can benefit both students and the institution.

Job fairs provide an opportunity for students to meet with potential employers, learn about career opportunities, and gain valuable insights into the job market. It can also help students to develop their networking skills and build relationships with employers, which can be beneficial in securing internships, co-op placements, and full-time job opportunities after

graduation. From the institution's perspective, organizing job fairs can help to demonstrate its commitment to student success and employability. It can also help to build relationships with employers and industry partners, which can lead to opportunities for collaborative research, consulting, and other forms of engagement.

Overall, organizing job fairs is a positive initiative that can benefit both students and the institution. It's an example of how the QA department can go beyond its traditional role of quality assurance to provide valuable services that support student success and institutional goals.

The only downside that the Expert committee noticed during our visit is that the evaluations are mandatory for students which can then have a great influence on obtained data. False or untrue data in student evaluations can certainly be a concern, as it can potentially undermine the integrity of the quality assurance process. It's important to ensure that student evaluations are conducted in a fair and objective manner, with appropriate safeguards in place to minimize the risk of manipulation or coercion. However, the Expert Committee is also aware of the fact that students are generally not that interested in taking the surveys and that this is “lesser evil” type of situation because it is necessary to get feedback from them in order to help them or make things easier for them.

<i>Nr.</i>	<i>Standard</i>	<i>Compliance</i>	
		<i>Yes</i>	<i>No</i>
2.1	All staff participate in self-evaluations and cooperate with reporting and improvement processes in their sphere of activity	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.2	Evaluation processes and planning for improvement are integrated into normal planning processes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.5	Quality assurance processes ensure both that required standards are met and that there is continuing improvement in performance.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.6	Survey data is being collected from students, graduates and employers; the results of these evaluations are made publicly available	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.8	The institution ensures that reports on the overall quality of the program are prepared periodically (eg. every three years) for	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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	consideration within the institution indicating its strengths and weaknesses		
2.9	The quality assurance arrangements for the program are themselves regularly evaluated and improved.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Compliance level: Fully compliant (100%)

ET recommendations:

1. *Consider a new approach towards conducting internal evaluations.*

2.3. Academic Staff

The Faculty of Economics has adequate academic staff for the Bachelor's programme in Accounting. In the Department of Accounting there are 12 full-time academic staff involved in the key courses of the Bachelor's program in Accounting (11 of them have a scientific degree and 1 is a Master of Science and PhD student).

The recruitment procedures are in accordance with the Labour Law and the administrative instructions of the higher education institution. 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 (examinations, consulting, and engagement on the e-platform).

Teaching staff is in compliance with the legal requirements regarding the occupation of teaching positions which are included in the Administrative Instruction on Accreditation. Teaching staff know in advance what they need to do to fulfill the addressed requirements of a targeted position.

The academic staff of the Department of Accounting does not cover more than two teaching positions (one full-time, one part-time) within one academic year. The academic staff of the Department of Accounting is primarily employed by the Faculty of Economics.

All academic staff in the Department of Accounting and the Bachelor's programme in Accounting are full-time employees of the Faculty of Economics and have regular full-time contracts.

In accordance with the Statute of the University of Prishtina, the Department of Accounting has employed at least one full-time academic with a PhD for each group of students and for each 60 ECTS credits in the study programme (one academic year). The Bachelor's programme lasts three years, so the Department of Accounting has fulfilled this requirement as it employs 11 academic staff with PhDs.

The Faculty of Economics consistently invests in its academic staff to provide them with opportunities to develop their skills and support them in academic studies and academic progress. At the University of Prishtina "Hasan Prishtina", all academic staff are required to complete at least two trainings for teaching. These trainings are conducted within the Center for Excellence in Teaching in order to improve the teaching skills of academic staff. The Center for Excellence in Teaching provides training for the basic level of teaching entitled "Teaching in higher education" and for the advanced level entitled "Planning and implementation of teaching in higher education".

In addition, academic staff has participated in Tempus and Erasmus+ programmes which have enabled them to gain additional skills in teaching, learning and research. In addition, academic staff in the Accounting Department has participated in training organized by the World Bank Center for the Financial Reporting Reform (based in Vienna, Austria).

The duties of all teaching staff, especially full-time staff, include being involved in the academic community, doing community service, and being available for consultations with students. Each professor has four hours per week of consultations with students (2 hours 2 times per week), while teaching assistants have six hours per week consultations with students (2 hours 3 times per week).

Academic staff is evaluated regularly through self-evaluation, student evaluation and supervisor evaluation. These evaluations are conducted regularly and formally, with student evaluation occurring once a year. The supervisor's evaluation is done continuously and at the end of each month based on the reports submitted by the teachers to the administrative office.

It is very important to point out that the Faculty recognizes the importance of international experience and collaboration, and accordingly most of the assistants and some of the lecturers have obtained academic titles at well-known European universities. International experience greatly enhances the approach and quality of teaching and scientific activity at the Faculty of Economics in Prishtina.

Each of the academic staff is required to attend professional trainings in teaching strategies. The teaching staff use different and new teaching methods in teaching and in this way contribute to the quality of the teaching process. The academic staff of the Accounting Department focuses on different teaching strategies in the field of accounting and auditing. These trainings are organized by the World Bank Centre for Financial Reporting (based in Vienna, Austria).

According to the law, academic staff retires at the age of 65. If there is a need and a shortage of academic staff, the Faculty of Economics has the right to recruit part-time academic staff for a maximum of five years (until the age of 70).

Finally, most of the academic staff at the Department of Accounting are significantly involved in professional activities and have practical knowledge, which helps to improve the quality of teaching and the teaching process.

<i>Nr.</i>	<i>Standard</i>	<i>Compliance</i>	
		<i>Yes</i>	<i>No</i>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.2	The teaching staff must comply with the legal requirements concerning the occupation of teaching positions included in the Administrative Instruction on Accreditation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.6	Opportunities are provided for additional professional development of teaching staff, with special assistance given to any who are facing difficulties	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.8	Academic staff evaluation is conducted regularly at least through selfevaluation, 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.9	Strategies for quality enhancement include improving the teaching strategies and quality of learning materials	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.10	Teachers retired at age limit or for other reasons lose the status of full-time teachers and are considered part-time teachers.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Compliance level: Fully compliant (100%)

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ET recommendations:

- 1. Although the academic staffs in Department of Accounting participates in different trainings in order to gain additional skills and knowledge about teaching strategies, the expert team propose for all members of the Department of Accounting to attend different trainings and workshops more often to gain knowledge about the use of technology in teaching process.*

2.4. Educational Process Content

The expert team finds the Bachelor's programme in Accounting very relevant, well structured and generally characterised by a high level of enthusiasm and professional zeal. The programme outlines learning outcomes that focus on the development of knowledge, skills and competences that can be applied to the future profession of accountant. The language of the programme is the Albanian language. The quality of the curriculum and the training process for practise is reflected in the fact that upon completion of the Bachelor's programme, students hold the title of Accounting Technician, certified by the Society of certified accountants and auditors in Kosovo (SCAAK).

The expert team notes that the study program is geared towards qualification objectives. The Bachelor's programme in Accounting (180 ECTS, NQF level 6) is aligned with the Qualifications Framework for the European Higher Education Area defined in the European Credit Transfer and Accumulation System (ECTS). The expert team confirms that the programme is based on the skills and knowledge required for professional and academic practise and is the basis for a licence to practise accounting.

The presented curriculum of the Bachelor's programme in Accounting confirms that the disciplines are taught in a logical flow. This means that general courses on key concepts of business (economy) are offered in the first year. The second and third year courses focus on the scientific and professional concepts of accounting, auditing and financial reporting.

The Bachelor's programme in Accounting has nine learning outcomes:

- acquire knowledge of economic issues and the role of accounting in this environment
- be able to apply accounting concepts, principles, standards and processes
- demonstrate skills in information technology needed in today's economic environment
- demonstrate analytical skills by finding, organising, evaluating and analysing accounting and financial data
- demonstrate the ability to prepare and analyse financial statements in accordance with international accounting standards
- demonstrate the ability to read audit opinions in accordance with international auditing standards

- acquire knowledge of tax and business legislation in Kosovo and other European countries
- demonstrate skills in recognising ethical issues and dilemmas in accounting and auditing
- demonstrate organisational skills and the ability to work responsibly and within deadlines.

The syllabi for all courses taught as part of the Bachelor's programme in Accounting are analytical and include a brief description of the course, the course objectives, the expected learning outcomes, the contribution to the student workload, the teaching methodology, the assessment methods and information on basic and additional literature.

Student participation in classes (lectures and seminars) is compulsory. Students are expected to prepare for class using the published materials and to actively participate, discuss and come to conclusions in class in order to achieve the learning outcomes. For additional questions, students can contact the professors during office hours. Students are required to complete the tasks assigned to them in connection with the class. The syllabus clearly defines the methods for conducting examinations and determining the final grade for each course. Student assessment is continuous throughout the semester through tests, seminars, research projects and more. The assessment guidelines and the assessment scale are clearly defined for each course and each professor. The assessment guidelines are defined in the Statute of the University of Prishtina. The examination results are recorded in the SEMS.

Traditional teaching methods are used in the classroom. Materials for teaching and class preparation are distributed to students in advance via the SEMS system. Computers and appropriate exercise software (e.g. Quick Box) are used in the accounting courses, although computers and computer work should be used more in the accounting courses.

If the student is not satisfied with the result of the examination, he has the possibility to appeal and repeat the examination before a committee composed of professors from the area of the course about which the student has complained. Internal acts prescribe conditions that must be met for enrolment in several academic years. Also, in the event that a student wishes to change his or her major during the Bachelor's programme, there is an internal set of rules that regulates the conditions for changing from one major to another.

At the Faculty of Economics, the student internship is not listed as compulsory in the curriculum. Nevertheless, third-year students must complete an internship and the Faculty of Economics gives an academic credit for it (1 credit equals 25 hours of workload).

The Department of Accounting of the Faculty of Economics has signed an institutional agreement with the Society of Certified Accountants and Auditors of Kosovo (SCAAK) and the Institute for Accounting, Auditing and Finance (IKAF). In addition, the Faculty of Economics has signed other agreements with various institutions and companies.

<i>Nr.</i>	<i>Standard</i>	<i>Compliance</i>	
		<i>Yes</i>	<i>No</i>
4.1	The study program is modelled on qualification objectives. These include subject-related and interdisciplinary aspects as well as the acquisition of disciplinary, methodological and generic skills and competencies. The aspects refer especially to academic or artistic competencies, to the capability of taking up adequate employment, contributing to the civil society and of developing the students' personality.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.2	The study program complies with the National Qualifications Framework and the Framework for Qualifications of the European Higher Education Area. The individual components of the program are combined in a way to best achieve the specified qualification objectives and provide for adequate forms of teaching and learning.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.3	The disciplines within the curriculum are provided in a logical flow and meet the definition and precise determination of the general and specific competencies, as well as the compatibility with the study programs and curricula delivered in the EHEA. To be listed at least 7 learning outcomes for the study program under evaluation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.4	The disciplines within the curriculum have analytical syllabuses which comprise at least the following: the discipline's objectives, the basic thematic content, learning outcomes, the distribution of classes, seminars and applicative activities, students' assessment system, the minimal bibliography, etc. The full course description/ syllabuses of each subject/ module should be attached only in electronic form to the self-assessment report for the study program under evaluation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.5	If the language of instruction is other than Albanian, actions are taken to ensure that language skills of both students and academic staff are adequate for instruction in that language when students begin their studies. This may be done through language training prior to the commencement of the program.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.6	The student-teacher relationship is a partnership in which each assumes the responsibility of reaching the learning outcomes. Learning outcomes are explained and discussed with students from the perspective of their relevance to the students' development.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.7	Teaching strategies are fit for the different types of learning outcomes programs are intended to develop. Strategies of teaching and assessment set out in program and course specifications are followed with flexibility to meet the needs of different groups of students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

4.8	Student assessment mechanisms are conducted fairly and objectively, are appropriate for the different forms of learning sought and are clearly communicated to students at the beginning of courses.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.9	Appropriate, valid and reliable mechanisms are used for verifying standards of student achievement. The standard of work required for different grades is consistent over time, comparable in courses offered within a program and in comparison, with other study programs at highly regarded institutions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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 organizations is monitored through activity reports; students during practice stages have assigned tutors among the academic staff in the study program	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.12	In order to facilitate the practice stages, the higher education institution signs cooperation agreements, contracts or other documents with institutions/organizations/practical training units.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Compliance level: Fully compliant (100%)

ET recommendations:

1. *Update the examination literature (domestic and/or foreign).*
2. *Writing domestic books/textbooks from accounting courses is encouraged, showing the application of tax rules in addition to the accounting framework.*

2.5. Students

It is great to hear that the enrolment process is fair and transparent, with accessible information and consistent criteria for all students.

It is also great to hear that the professors are available to support and guide students, and that they are happy to provide feedback to help students succeed. This is a key component of a high-quality educational experience, as it promotes active learning and engagement, and helps to build strong relationships between students and faculty. Additionally, it's important to ensure that the feedback provided to students is timely, constructive, and aligned with the learning objectives of the course. Feedback can be provided in a variety of ways, such as written

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comments, verbal discussions, or online platforms, and should be tailored to the needs and learning styles of individual students.

Flexibility in the treatment of students is a positive attribute for any educational institution. It shows that the institution is committed to meeting the diverse needs and circumstances of its students, and is willing to adapt its policies and procedures to accommodate individual situations.

Ensuring that student rights are being met is an essential component of a high-quality educational experience. It's positive to hear that the institution is aware of its responsibilities in this area and that students are aware of their rights and the mitigation mechanisms available to them.

However, the expert team is somewhat critical towards standard 5.8 where the students submit their works via email and the professors check them by themselves. The Expert committee realises that measures are in place where students are guided to avoid plagiarism, yet the Expert committee finds the limited effort of guidance somewhat substandard: The students are just beginning to get a grasp of academic writing and some (unintentional) plagiarism is bound to happen. Obtaining plagiarism software might be a good way to address and remove those mistakes from early on. And while some part of the students will not continue with academic work, it is still important to implement this awareness to help them think more critically later. Moreover, the same software might also help professors with their research.

<i>Nr.</i>	<i>Standard</i>	<i>Compliance</i>	
		<i>Yes</i>	<i>No</i>
5.1	There is a clear and formally adopted admission procedure at institutional level that the study program respects when organising students' recruitment. Admission requirements are consistently and fairly applied for all students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.3	The study groups are dimensioned so as to ensure an effective and interactive teaching and learning process.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.4	Feedback to students on their performance and results of assessments is given promptly and accompanied by mechanisms for assistance if needed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.5	The results obtained by the students throughout the study cycles are certified by the academic record.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.7	Records of student completion rates are kept for all courses and for the program as a whole and included among quality indicators	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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5.8	Effective procedures are being used to ensure that work submitted by students is original.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.10	The students' transfer between higher education institutions, faculties and study programs are clearly regulated in formal internal documents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Compliance level: Fully compliant (100%)

ET recommendations:

1. *Acquisition of a proper plagiarism detection software*

2.6. Research

The faculty management encourages the scientific research work of the teaching staff and motivates them in various ways. In order to improve research activities, the Institute for Economic Research was established at the Faculty of Economics. The aim of this Institute is to promote and advance the scientific research work of the academic staff.

Activities initiated under this Institute include the publication of a scientific journal and an international scientific conference. In 2017, the Faculty of Economics organised the first scientific conference. The Faculty of Economics organised the fourth International Scientific Conference "Doing Business in a Post-Pandemic World" on 8-9 December 2022 and the conference proceedings has been published. The editorial board consists of professors from various universities from Europe and beyond.

The Faculty of Economics has launched the scientific journal "Balkan Economic Review" as part of the Tempus project ("Modernising the 3rd cycle at the University of Prishtina and Developing a PhD Program at the Faculty of Economics") in cooperation with the University of Linz (Austria) and the University Cote d'Azur in Nice (France).

The University of Prishtina has subscribed to Elsevier, which provides academic staff and students with access to e-libraries of scholarly works. The academic staff and students thus have access to the Elsevier/Scopus scientific database.

Expectations for the involvement of teaching staff in research and academic activities are clearly defined and performance against these expectations is taken into account in the criteria for the evaluation and promotion of teaching staff set out in the Regulation on Selection

Procedures for Appointment, Not Appointment and Advanced of Academic Personnel at the University of Prishtina "Hasan Prishtina". The criteria for promotion to each category (title) are very clearly defined and understandable.

Scientific research activity, which includes work on projects, is not sufficiently represented and must be improved in the coming period.

The attached documents and evidence show that the academic staff of the Department of Accounting publish academic research papers in the field of their teaching activities. The attached documents also show that all members of the Department of Accounting have not published any scientific work in the last three years.

Academic staff actively participate in and present papers at international scientific conferences.

The Faculty of Economics promotes cooperation with scientific and educational institutions in Kosovo and outside Kosovo.

Teacher mobility abroad is satisfactory. Teacher mobility is realised through the Erasmus+ programme, the Tempus project and the Fulbright programme).

During the discussion, awareness of the importance of scientific research in the field of accounting, auditing and financial reporting was created and the application of research results in the teaching process was promoted.

In the Bachelor's programme in Accounting, students are not involved in scientific and research work, so additional efforts and changes are required in this area.

Intellectual property ownership policies are not established and clear procedures for the commercialisation of ideas developed by staff and students have not been developed.

<i>Nr.</i>	<i>Standard</i>	<i>Compliance</i>	
		<i>Yes</i>	<i>No</i>
6.1	The study program has defined scientific/applied research objectives (on its own or as part of a research center 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2	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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.3	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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

6.4	The academic staff has a proven track record of research results on the same topics as their teaching activity.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.5	The academic and research staff publish their work in specialty 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.6	Research is validated through: scientific and applied research publications, artistic products, technological transfer through consultancy centers, scientific parks and other structures for validation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.7	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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6.8	Academic and research staff publish under the name of the institution in Kosovo they are affiliated to as full-time staff.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.9	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.10	Policies are established for ownership of intellectual property and clear procedures set out for commercialization of ideas developed by staff and students	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6.11	Students are engaged in research projects and other activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Compliance level: Partially compliant (64%)

ET recommendations:

1. *Involve students in scientific research in the field of accounting, auditing and financial reporting.*
2. *Improve the quality and quantity of the academic work of all academic staff of the Department of Accounting through publications in relevant international journals in the field of accounting, auditing and financial reporting indexed in relevant databases (Scopus, Web of Science).*
3. *Improving scientific research activities within the framework of scientific research projects.*
4. *Develop intellectual property ownership guidelines and establish clear procedures for the commercialisation of ideas developed by staff and students.*

2.7. Infrastructure and Resources

During the visit to the Faculty of Economics, the availability of infrastructure and resources was inspected and verified. The Faculty of Economics has a sufficient number of classrooms of appropriate size to hold classes in the Bachelor's programme in Accounting. The classrooms are equipped with computers/laptops and LCP projectors and have Internet access. The Faculty of Economics has about 3,500 m² of physical space (not including corridors and various halls), which are sufficient for accommodation of lectures and exercises of study programme.

As already mentioned in section 2.3. *Academic staff*, the Faculty of Economics has sufficient academic staff to teach the Bachelor's programme in Accounting. The Faculty of Economics provides an appropriate learning environment for all staff. All academic staff are housed in appropriately sized cabinets/offices equipped with computers, internet and printer/scanner. The administrative offices are also equipped with computers, printers and other devices necessary for comfortable work.

Communication with students takes place via the SEMS system, through which academic staff send all teaching materials (slides, papers, presentations, additional materials) to students.

The size and available space in the teaching rooms are sufficient to organise the lectures and exercises in the Bachelor's programme in Accounting. In addition, the computer room has a sufficient number of computers to organise lectures and exercises for courses directly related to the use of software.

Considering the equipment of the academic and administrative staff as well as all classrooms with the necessary equipment for work, the expert team concludes that the quality of the implementation of the study programme is guaranteed. There is room for improvement in the necessary acquisition of a larger number of computers for the students and in the equipment of additional computer rooms.

According to the Statute of the University of Prishtina, the Faculty of Economics, as well as other academic units within the University of Prishtina, is only entitled to a certain percentage of the financial resources that come from tuition fees. It follows that the Faculty of Economics has no legal powers for independent planning and management.

The Faculty of Economics has its own library and reading room. The main drawback of the library and reading room is the insufficient number of seats for the large number of students who enrol each academic year. The number of seats in the reading room is less than 10% of the active students in the Faculty of Economics in all degree programmes. The library's stock of accounting, auditing and financial reporting books meets the needs of the students enrolled in this degree programme.

The Faculty of Economics has installed a lift in the building to allow students with special needs access to classrooms on the second, third and fourth floors of the building.

	<i>Compliance</i>
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<i>Nr.</i>	<i>Standard</i>	<i>Yes</i>	<i>No</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7.3	The higher education institution must demonstrate with adequate documents (property deeds, lease contracts, inventories, invoices etc.) that, for the study program submitted for evaluation it possesses the following, for the next at least three years: a) owned or rented spaces adequate for the educational process; b) owned or rented laboratories, with the adequate equipment for all the compulsory disciplines within the curriculum, wherever the analytical syllabus includes such activities; c) adequate software for the disciplines of study included in the curriculum, with utilization license; d) library equipped with reading rooms, group work rooms and its own book stock according to the disciplines included in the curricula	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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 specialty disciplines included in the curricula are carried out in laboratories equipped with IT equipment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.5	The education institution's libraries must ensure, for each of the study programs: a) a number of seats in the reading rooms corresponding to at least 10% of the KAA Accreditation Manual – Updated 2021 26 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 specialty literature, enough to cover the disciplines within the curricula, out of which at least 50% should represent book titles or specialty courses of recognized 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.6	The infrastructure and facilities dedicated to the implementation of the program is adapted to students with special needs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Compliance level: Substantially compliant (83%)

ET recommendations:

1. Increase the number of computers for students and equip additional computer labs.

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2. *Increase the capacity of the library and reading room(s).*
3. *Continue to improve and adapt infrastructure for students with special needs.*

3. FINAL RECOMMENDATION OF THE ET

Category	Compliance
Mission, Objectives and Administration	Fully compliant
Quality Management	Fully compliant
Academic Staff	Fully compliant
Educational Process Content	Fully compliant
Students	Fully compliant
Research	Partially compliant
Infrastructure and resources	Substantially compliant

As a member of the Expert Committee, we are pleased to report that the institution has demonstrated exceptional performance in meeting five out of the seven accreditation standards in the field of study, Accounting at the bachelor's (BA) level. We commend the institution for its commitment to providing a high-quality education to its students, evidenced by the exceptional performance in these five standards. The institution's efforts to maintain high academic standards and provide students with the necessary skills and knowledge to succeed in their future careers are noteworthy.

However, it is also noted that one standard has been substantially met, which is the availability of infrastructure and resources. The institution is encouraged to continue its efforts in this area, with a focus on providing adequate resources to support student learning and research activities. The Expert Committee has no doubts that a new campus will solve most of these issues.

The standard that has only been partially met is the research standard. The institution is encouraged to develop strategies to encourage research activities among students and faculty members, which can contribute to the advancement of the field of study and enhance the institution's reputation.

Overall, we believe that the institution is well-positioned to continue providing high-quality education in accounting at the bachelor's level. We commend the institution for its exceptional performance in meeting five out of the seven accreditation standards and encourage the institution to continue its efforts to meet the remaining standards. The institution's commitment to continuous improvement and providing students with a high-quality education is commendable.

Overall, we believe that the institution is well-positioned to continue providing high-quality education in accounting at the bachelor's level. We commend the institution for its exceptional performance in meeting five out of the seven accreditation standards and encourage the institution to continue its efforts to meet the remaining standards. The institution's commitment to continuous improvement and providing students with a high-quality education is commendable.

With all that being said, the Expert Committee has come to a conclusion that the study of Accounting at the BA level is **substantially compliant** with the standards provided by the KAA and therefore we give recommendation for a **3-year** period with enrolment quota of **250 students** as stated in the table about the Study Program.

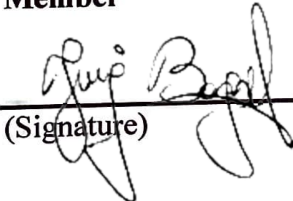
Compliance level: Substantially compliant
Student quota recommended: 250
Three Years period

Expert Team

Member

	Mirjana Hladika, PhD.	02.05.2023.
(Signature)	(Print Name)	(Date)

Member

	Juraj Bogat	02.05.2023.
(Signature)	(Print Name)	(Date)