

Benchmarking study - professional accountancy organization - SCAAK

Lulzim Zeka

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Agenda

- About SCAAK
- Education and training program
- Benchmarking study
- Good practices

About SCAAK

- SCAAK established 2001
- Aimed to implement and promote global standards and best practices for the new profession: Assisting economic development and concept of independent self-regulating group of professionals working in the public interest



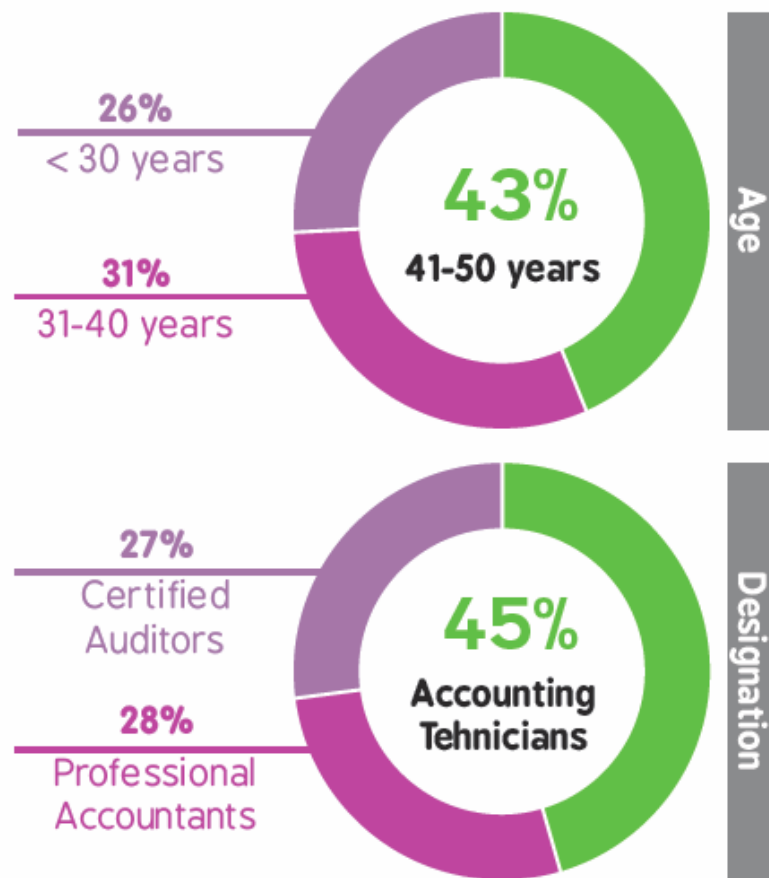
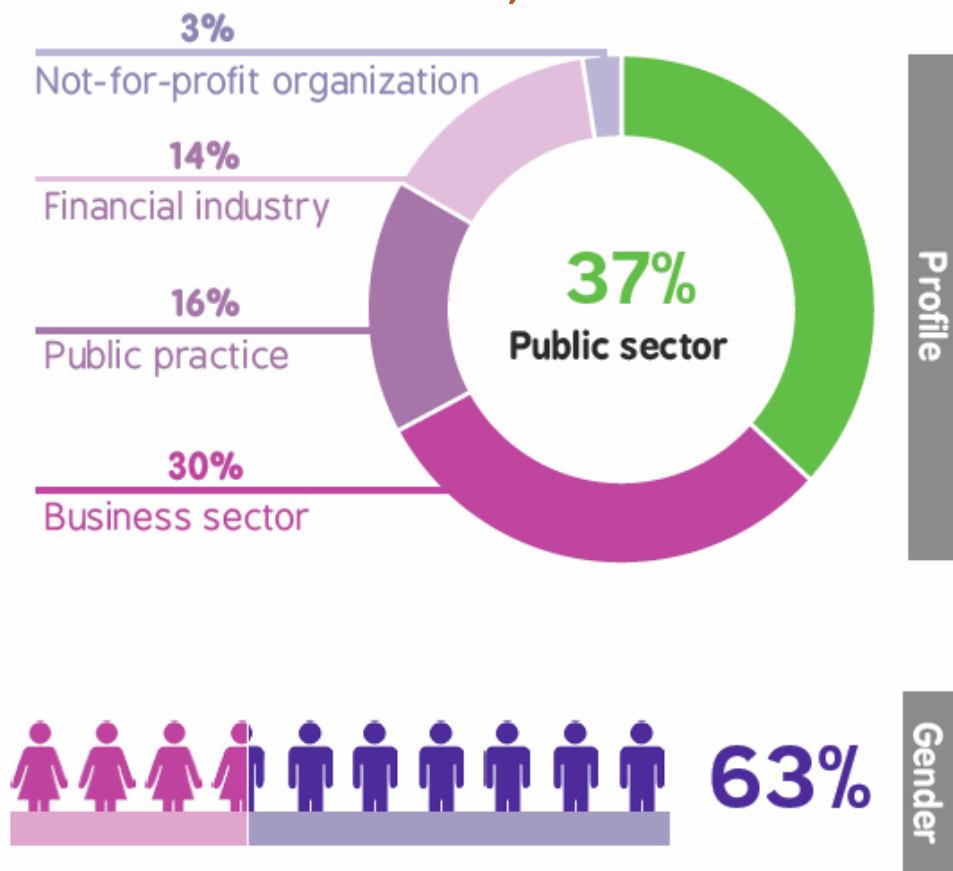
About SCAAK

- Associate member IFAC 2003
- Twinning agreement with Royal NIVRA 2007
- BPP agreement 2007
- Full member of IFAC in 2009
- Full member FCM 2007
- Full member EFAA 2016



SCAAK member profile

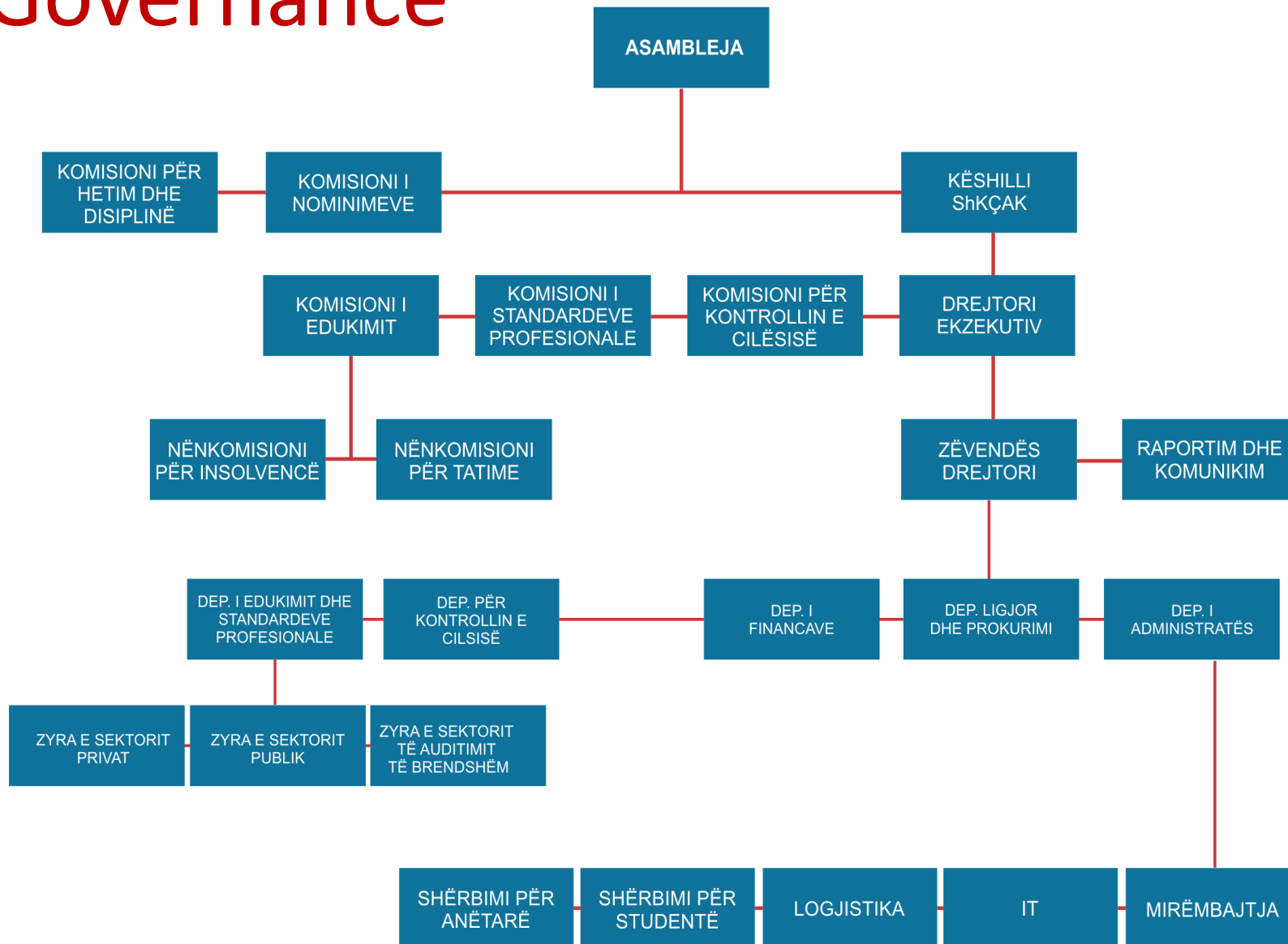
1,060 active members



Governance

- The Assembly of Members is SCAAK's ultimate governing body, which elects Council members
- The Council is composed of seven members who are volunteers
- SCAAK committees
 - Seven committees
- Executive office
 - Executive director
 - Five departments

Governance



Education and training program

○ SCAAK's professional education and training program for private sector

Certified Accounting Technician (CAT)

- P1 – Financial Accounting
- P2 – Cost & Management Accounting
- P3 – Accountant in Business
- P4 – Kosovo Tax and Law

Certified Accountant

- P5 – Financial Reporting
- P6 – Auditing
- P7 – Financial Management
- P8 – Performance Management

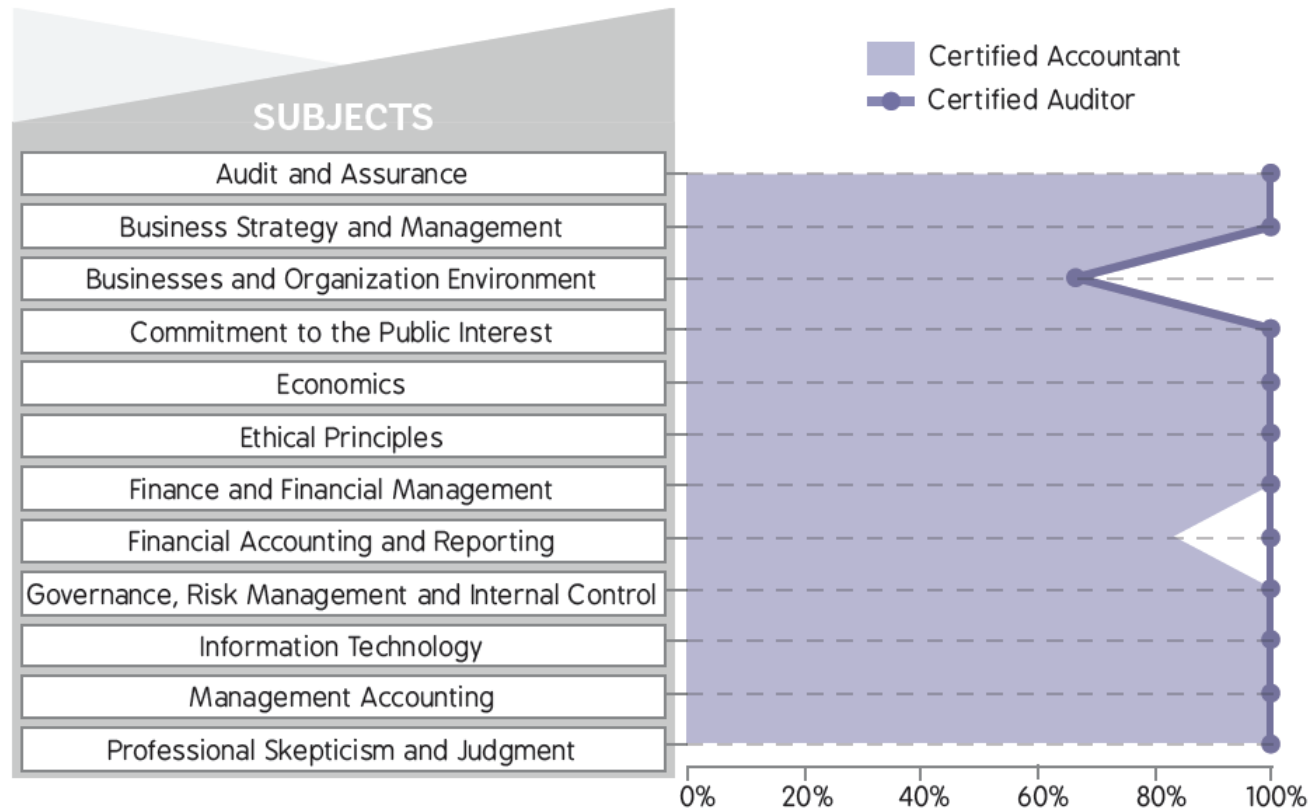
Certified Auditor

- P9 - Advanced Financial Reporting
- P10 - Advanced Auditing & Assurance
- P11 – Business Analysis
- P12 – Professional Practice

Benchmarking results – Professional Organization SCAA

- Education program benchmarked for both levels:
 - Certified accountants and
 - Certified auditors

Syllabus profile against International Education Standards (IES) benchmark



Good practices – High quality teaching materials

- SCAAK's teaching materials and textbooks include learning outcomes, examination methodology and related competences.
- Each textbook is accompanied with exercise kits and mock exams simulating examination condition problems, designed for candidate practicing purposes.
- The study materials are kept up to date and are refreshed on an annual basis.

Good practices – assessment of professional competence

- Strict procedures on security, timeliness and quality control procedures during examination marking
- Exam preparers with specific background
- Exams marked at one location
- Marking guides prepared by examination preparers and reviewed by Professional Department
- Selection of exam markers
- Identity of candidates not known to markers
- Audit of marking process

Good practices – tools and guidance to meet practical experience

- A comprehensive document on SCAAK's practical experience and skills policy
- SCAAK's guidance is also used as a tool for supervisors to understand the requirements when signing off on a candidate's competencies
- Practical experience forms and templates are provided to help candidates document the practical experience

Good practices – CPD trainings

- An important focus about ongoing professional development for its members
- CPD program is approved by the Education and Professional Standard Committee
- Maintains CPD database for all members
- Equipped with surveying software to improve communication with its members and identify their professional development needs
- High quality of internal, external experts and practitioners who specialize in different topics and fields, as well as recognized members of academia.

Thank you / Ju faleminderit