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**FINAC**  
FINancial management,  
Accounting & Controlling  
in public administration

**Financial Management, Accounting & Controlling curricula  
development for capacity building of public administration**

**REPORT ON THE IMPLEMENTATION OF THE PROFESSIONAL  
MASTER STUDY PROGRAM:**

**“FINANCIAL MANAGEMENT, ACCOUNTING AND CONTROL IN  
PUBLIC ADMINISTRATION” FACULTY OF ECONOMY  
UNIVERSITY “LUIGJ GURAKUQI”, SHKODËR, ALBANIA**

## 1. A general overview on the program's progress

The Professional Master program in “Financial management, accounting and control for the public administration” started with the lecturing process on 24<sup>th</sup> of November 2018, after receiving the respective license for opening of the program, according to the Decision No. 702, Dt. October, 19<sup>th</sup>, 2018 of the Ministry of Education, Sports and Youth of Albania. The notification about the license arrived at a very special moment for the Faculty of Economy of the University “Luigj Gurakuqi”, Shkodër, while it was preparing to celebrate its 25<sup>th</sup> anniversary.

The number of students registered in this program is 38, out of the 40 quotas approved by the Ministry of Education. In fact, the number of students applying for the program was 41, but only 38 of them did register. All the registered students are employed in public administration positions, except for two of them, one of which is a teacher and the other is self-employed. 55% of the registered students hold a Bachelor degree in Economic Sciences, while others hold Bachelor degrees in Informatics, Law, Journalism and Education Sciences. Half of them are part of the University of Shkodra administration, while the rest is employed at the Shkodra Municipality, Lezha Municipality, the Regional Tax Directorate, the Court of Appeal in Shkodra, at a Registered Accounting Office, at a public school, and as mentioned above, one of the students is self-employed.

A single class has been created for the teaching process, while for the internship process the class has been divided into two groups. Each group is supervised and tutored by two lecturers<sup>1</sup>, as follows: first group by Assoc. Prof. Elidiana Bashi (Head of Finance and Accounting Department), Full Professor Arjeta Troshani (Department of Tourism) and second group by Assoc. Prof. Ardita Boriçi (Head of Business Administration Department, Assoc. Prof. Blerta Dragusha (Dean of the Faculty). The following lecturers have been engaged into the teaching process during the first semester: Dr. Albana Kastrati, Assoc. Prof. Ermira Kalaj, Dr. Pulti, Dr. Erjola Barbullushi and Full Professor Elez Osmani. On the other hand, Dr. Nevila Kiri, Dr. Peter Saraçi, Dr. Kleida Heta, Full Professor Fatbardha Molla, Mario Çurçija, PhD, Full Professor Arjeta Troshani and Assoc. Prof. Brilanda Bushati, have been engaged during the second one. Only one class has been created for each course delivered on the first semester, while for the elective courses in the second semester 5 classes have been opened. Only one of the proposed elective courses did not open.

Among the 38 registered students, 28 have been following the courses regularly. On the other hand, 29 out of 38, have participated in the exams of the first semester. The exam passing rate have been 100% in all courses, while the season for the reexamination on the first semester courses is during the period 13-31<sup>st</sup> of May, 2019. On the second semester, which is ongoing, the teaching process and the internships are integrated within each week of the semester plan. The first three days of the week students are involved into the teaching process, while on the next two days they do their internships at the premises of their actual occupation. 28 out of the 38

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<sup>1</sup> Based on the document No. 29, Dt. 10.09.2018, from the Ministry of Education, Sports and Youth

registered students have started working on their internship assignment and diploma thesis. There are no exclusions on who is eligible to conclude the studies with a diploma thesis. This opportunity has been given to all students.

As far as students' feedback about the program is concerned, it should be emphasized that they are particularly satisfied with the lecturers' clarity on explaining theoretical and practical issues on the various courses concluded during the first semester. They have also appreciated the fact that the curriculum of this study program is specifically dedicated to financial management, accounting and control processes in public administration institutions, and specifically the inclusion in each course of examples from public administration issues and problems in the Republic of Albania. For a more detailed feedback of the students, regarding specific courses, please read the section 3 of this report.

It should also be emphasized that during the implementation of the project the staff from the Faculty of Economy as well as representatives from the management structures of the faculty and/or the University of Shkodra, have been participating in several study visits. These have been very useful in providing the right support and training to the staff and the managerial structures in achieving the core objective of the FINAC project, the opening of the above mentioned study program. The number of the people participating in these study visits, during the period from June 2017-December 2017 amounts to around 17, where the majority has participated into 2 study visits.

## 2. Curriculum of the study program and the academic staff involved

Following is presented the curriculum of the study program Professional Master in "Financial Management, Accounting and Control in Public Administration". The curriculum presents the respective courses with the respective load, credits, semester to be delivered, type (core or elective) as well as the respective lecturers.

Courses	ECTS	Lessons	Exercise sessions	Total	Semester	Type of the course/Lecturer
Advanced economics of public sector	6	30	30	60	I	Core/ Ermira Kalaj
Accounting of public sector	6	30	30	60	I	Core / Albana Kastrati
Fiscal policies	6	30	30	60	I	Core/ Erjola Barbullushi

<b>Financial management of public institutions</b>	6	30	30	60	I	Core/ Auora Kinka
<b>Control and auditing in the public sector</b>	6	30	30	60	I	Core / Elez Osmani
<b>Total first semester</b>	<b>30</b>	<b>150</b>	<b>150</b>	<b>300</b>		
<b>Second Semester</b>						
<b>Analysis of state's budget</b>	5	30	20	50	II	Core / Fatbardha Molla
<b>Elective Course 1*</b>	5	30	20	50	II	Elective
<b>Elective Course 2*</b>	5	30	20	50	II	Elective
<b>Internship</b>	5			150	II	Elective
<b>Diploma thesis</b>	10				II	Elective
<b>Total second semester</b>	<b>30</b>	<b>90</b>	<b>60</b>	<b>300</b>		

#### Elective courses:

- ❖ Management of human resources in the public sector – Mario Çurçija
- ❖ Public Procurement – Lecturer from the Faculty of Law
- ❖ Marketing of services and electronic governance – Arjeta Troshani, Brilanda Bushati
- ❖ Management and financial modeling in the public sector – Kleida Heta
- ❖ Risk management in public sector institutions – Peter Saraçi
- ❖ Ethics in public sector – Nevila Kiri

### 3. Students feedback on the program (First semester courses)

In order to provide a feedback on the program's benefits for the participating students, a survey was conducted with them at the end of each course taught during the first semester. The same practice will be followed too at the end of the second semester. The questionnaire delivered for the purposes of this survey contained 15 questions. They intended to find out if

students were satisfied with the teaching process, the knowledge obtained during the course as well as with the communication and relationship developed with the lecturer.

The questions included in the questionnaire are as follows:

- a) How many other courses on the field of financial management, accounting and control, have you been following so far?
- b) Do you think you have learnt a lot from this course?
- c) Did this course motivated you?
- d) Would you recommend this course?
- e) Were the lectures and seminars sessions of this course well prepared?
- f) Was the material for the course presented in a clear and logical manner?
- g) Were the study materials offered important for this course?
- h) Were the criteria for your evaluation well defined?
- i) Was the course a valuable experience?
- j) Did the lecturer built a positive relationship with the students?
- k) Was the lecturer equally tolerant to all students?
- l) Would you follow another course with this lecturer?
- m) If there were invited lecturers at this course, were there presentations interesting and useful?
- n) How would you rate this course in comparison to other university courses followed by you?
- o) How would you rate studying at the Faculty of Economy as compared to the faculty where you had your previous education?

The majority of the above mentioned questiones were structured on a Likert scale format of 5 scales, as follows: Absolutely no (or disagree), No (disagree), Neutral, Yes (agree), Absolutely yes (or agree). Following are presented in a summarized form the results of the survey for each course and lecturer.

❖ **Accounting of Public Sector**, Lecturer, **Dr. Albana Kastrati**

- ✓ Asked if they have learnt a lot from this course, 72% of the students responded absolutely yes, 16 % yes, 8% neutral, and 4% no.
- ✓ Asked if this course motivated them, 56% of the students answered absolutely yes, 40% yes and 4% neutral.
- ✓ Dr. Albana Kastrati was highly rated for the good preparation of the lectures and seminars' sessions. In particular, relative to the later, 88% of the students surveyed answered absolutely yes. She was also very well rated for the clear and logical presentation of the course materials as well as for building good relationships with the students.

❖ **Financial Management of Public Institutions**, Lecturer, **Dr. Aurora Kinka**

- ✓ Asked if they have learnt a lot from this course, 78% of the students responded absolutely yes, 18 % yes, and 4% neutral.

- ✓ Asked if this course motivated them, 75% of the students answered absolutely yes, 21% yes and 4% neutral.
  - ✓ Dr. Aurora Kinka was highly rated relative to all the rest of the questions as well. In all of them, 85% or above of the students answered absolutely yes, so affirming their high level of satisfaction with the course and the lecturer. In particular, when asked if the lecturer was equally tolerant to all students or if they would follow another course with her, 96.4% of the students surveyed answered absolutely yes.
- ❖ ***Control and Auditing in the Public Sector***, Lecturer, **Full Professor Elez Osmani**
- ✓ Asked if they have learnt a lot from this course, 44% of the students responded absolutely yes, 36 % yes, and 20% neutral.
  - ✓ Asked if this course motivated them, 48% of the students answered absolutely yes, 36% yes, 12% neutral and 4% no.
  - ✓ Full Professor Elez Osmani was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials as well as for building good relationships with the students. In particular, when asked if the lecturer was equally tolerant to all students, 92% of the students surveyed answered absolutely yes.
- ❖ ***Fiscal Policies***, Lecturer, **Dr. Erjola Barbullushi**
- ✓ Asked if they have learnt a lot from this course, 47% of the students responded absolutely yes, 39 % yes, and 14% neutral.
  - ✓ Asked if this course motivated them, 47% of the students answered absolutely yes, 39% yes, and 14% neutral.
  - ✓ Dr. Erjola Barbullushi was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials as well as for building good relationships with the students. In particular, relative to the later, 89.3% of the students surveyed answered absolutely yes.
- ❖ ***Advanced Economics of Public Sector***, Lecturer, **Assoc. Prof. Ermira Kalaj**
- ✓ Asked if they have learnt a lot from this course, 53% of the students responded absolutely yes, 43 % yes, and 4% neutral.
  - ✓ Asked if this course motivated them, 64% of the students answered absolutely yes, 29% yes, and 7% neutral.
  - ✓ Assoc. Prof. Ermira Kalaj was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials. In particular, asked about the later, 92.6% of the students surveyed answered absolutely yes. Students rated this lecturer high too for building good relationships with the students.

❖ **Analysis of state budget , Lectures, Prof. Dr. Fatbardha Molla**

- ✓ Asked if they have learnt a lot from this course, 51% of the students responded absolutely yes, 43% yes and 6% neutral.
- ✓ Asked if this course motivated them, 83% of the students answered absolutely yes, 7% neutral.
- ✓ Prof. Dr. Fatbardha Molla was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials. In particular, Students appreciated dhe good relation from her to all students of the course.

❖ **Management and financial modeling in the public sector, Lectures, Dr. Kleida Heta**

This course is elective, and it was chosen from 13 students, from the total course.

- ✓ Asked if they have learnt a lot from this course, 92% of the students responded absolutely yes, 8% yes.
- ✓ Asked if this course motivated them, 64% of the students answered absolutely yes, 92% yes, dhe 8% neutral.
- ✓ Dr. Kleida Heta was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials. In particular, Students appreciated dhe good relation from her to all students of the course.

❖ **Management of human resources in the public sector, Lectures, Dr. Mario Çurçija**

This course is elective, and it was chosen from 13 students, from the total course.

- ✓ Asked if they have learnt a lot from this course, 75% of the students responded absolutely yes, 25% yes.
- ✓ Asked if this course motivated them, 50% % of the students answered absolutely yes, 42% yes, dhe 8% neutral.
- ✓ Dr. Mario Curcija was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials In particular, Students appreciated dhe good relation from her to all students of the course.

❖ **Ethics in public sector – Lectures, Dr. Nevila Kiri**

This course is elective, and it was chosen from 13 students, from the total course.

Asked if they have learnt a lot from this course, 75% of the students responded absolutely yes, 33% yes and 9% are neutral.

- ✓ Asked if this course motivated them, 67% of the student responded absolutely yes, 33% yes.

- ✓ Dr. Nevila Kiri was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials In particular, Students appreciated dhe good relation from her to all students of the course.

❖ **Risk management in the institutions of public sector, Lectures, Dr. Peter Saraci**

This course is elective, and it was chosen from 8 students, from the total course.

- ✓ Asked if they have learnt a lot from this course, 87% of the students asked, responded absolutely yes, 33% yes.
- ✓ Asked if this course motivated them, 87% of the students asked, responded absolutely yes, 33% yes.
- ✓ Dr. Peter Saraci was also highly rated for the good preparation of lectures and seminars' sessions, for the clear and logical presentation of the course materials In particular, Students appreciated dhe good relation from her to all students of the course.

On June 13, 2019, was the date when the students from this master course gave the practice exam. Practice period helps them to exercise all the knowledge they captured from our courses. Practice was approved from a document signed and sealed from the institution where they did this period and finalized with a final presentation held for the commission. The rate of presentations that day was 98 % of the registered students.

Now the FINAC master students are preparing the master thesis. The master thesis shall be organized and presented on July 26, 2019. In this season will present their diploma thesis 20 registered students. The other period to present the diploma thesis will be 23 September – 27 September, 2019.

After the exam periods, 50% of the students of the master's program **Financial Management, Control and Managerial Accounting** fulfilled the requirement for the submission of the master's thesis, on July 2019. The list of the students and addressed potential mentors regarding the topic of the master's thesis, as it shown in next table:

	Last and first name of student		Title of Master theses	Name of Mentor
1	Gusha	Emond	The role of auditing on public procurement (Case study Regional Hospital Shkoder)	Nevila Kiri
2	Curcija	Erard	Foreign Direct Investments in Albania	Erjola Barbullushi

3	Qallija	Saida	Informality from the consumer's point of view	Erjola Barbullushi
4	Dibra	Rovena	Development of internet banking in Albania	Elez Osmani
5	Kalo	Akil	Budgeting and community policing in the Shkoder District	Irsida Kopliku
6	Dama	Griselda	Internal audit and control, impact on security of secondary banks. Case of the bank Intesa Sanpaolo	Nevila Kiri
7	Haxhija	Samet	Territorial administrative reform and its impact on the revenues of the Municipality. The case of Shkoder Municipality	Aurora Kinka
8	Deda	Doriana	The distribution of funds in education by the Ministry of Education, Sports and Youth	Fatbardha Molla
9	Plori	Bledar	Civil service administration and civil servant	Ermira Kalaj
10	Bizaku	Melba	The role of government in economy	Elidiana Bashi
11	Djepaxhija	Erjola	Project management in public institutions, case study project Helix at the University of Shkodra "Luigj Gurakuqi"	Kleida Heta
12	Dibra	Pranvera	The optimal tax rate, Kurba Laffer, the case of Albania	Ermira Kalaj
13	Kastrati	Agron	Pre-university education in Albania. ZVAP Shkoder case - Pre-university education in Albania.	Albana Borici
14	Hoxha	Valbona	Transparency in judicial power and the challenges of reform in justice	Blerta Dragusha

15	Kollacej	Ilavio	Territorial marketing in the Municipality of Shkoder	Arjeta Troshani
16	Ballgjati	Aferdita	Library Management and Budget Techniques	Arjeta Troshani
17	Shimaj	Agim	E-governance, e-inspection and matrix in the labour inspectorate	Brilanda Bushati
18	Gokaj	Inis	The role of the university library and the importance of its digitization. The case of the "Luigj Gurakuqi" University Library and digital archives	Brilanda Bushati
19	Voci	Jasemina	The small business difficulties associated with inclusion in the TV scheme	Albana Borici
20	Kraja	Sanida	The territorial division of Shkoder Municipality. Realization of revenues by administrative units in 2018	Albana Kastrati

#### 4. Activities aiming the sustainability of the program and the attraction of the students for the next academic year

The next challenge for the Faculty of Economy and the University "Luigj Gurakuqi" of Shkodra, regarding the Professional Master program "Financial Management, Accounting and Control in Public Administration", is the accreditation of this study program by the Albanian Quality Assurance Agency. The department of Finance and Accounting, which offers this program, in its meeting of 28<sup>th</sup> of January, 2019, approved the inclusion of this program in the accreditation process and sent the respective request to the Rectorate of the University of Shkodra. The later is on the process of transmitting this request to the Albanian Quality Assurance Agency, together with the request for accreditation of other study programs offered by this university. The successful overcoming of this challenge will be a guarantee for the sustainability of the program as well as for the attraction of new students in the following academic years. For

the following academic year the number of quotas approved by the Finance and Accounting department amount to 60, 20 students more than the actual academic year.

In addition, in order to attract students for the next academic year a closing ceremony is planned to be organized at the end of this year's program. The ceremony will be promoted through the local and national media as well as through the official website of the University of Shkodra and the Facebook and Instagram pages of the Faculty of Economy. Representatives from local and regional public institutions will be invited as well in this ceremony.

The faculty is also preparing dedicated leaflets for this program to be delivered to all public institutions in the North of Albania. The announcement for the opening of the application procedure for this program is also planned to be promoted through the media, the University of Shkodra website and the above mentioned social networks. Following are some pictures from the ceremony of the opening of this Master Program on the 24<sup>th</sup> of November 2018.



