



Agency for
Quality Assurance
and Accreditation
Austria

Accreditation Report of Panel Cluster "Economics"

Accounting and Audit (Bachelor, Master)

Management (Bachelor, Master)

Marketing (Bachelor, Master)

University of International Business

2 February 2016

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1 General information

The University of International Business (UIB), Almaty, Republic of Kazakhstan, mandated AQ Austria with the accreditation of the Bachelor and Master programmes "Accounting and Audit", Bachelor and Master programmes "Management", and Bachelor and Master programmes "Marketing". The study programmes were grouped into a cluster (Cluster "Economics") and evaluated by one panel of reviewers.

All the programmes are assessed in one report, with separate statements and assessments made in regard to each programme. Bachelor and Master programmes in the same discipline are assessed commonly in the same sections of the report. Consequently, discipline-specific statements and assessments relate to both levels, unless they are explicitly mentioned distinctively.

1.1 Basic principles of the procedure

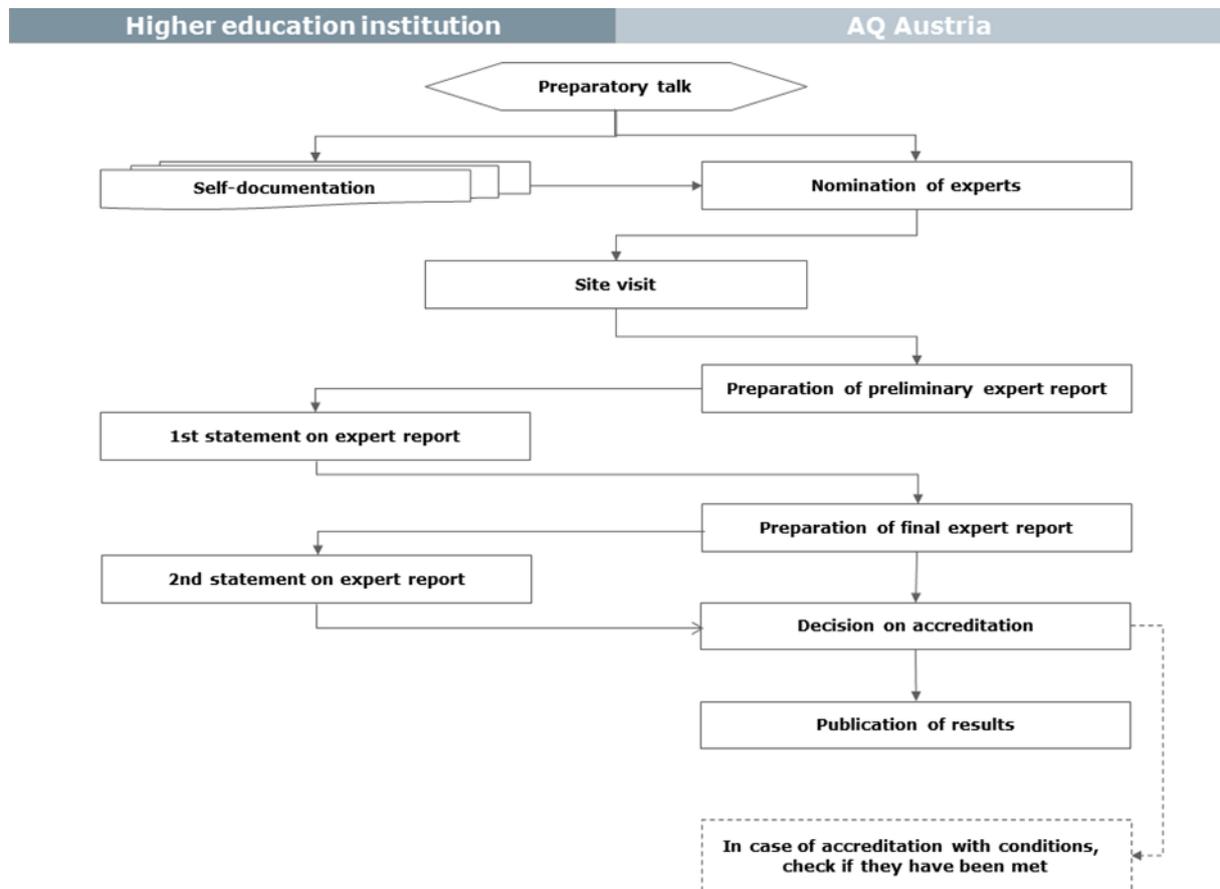
AQ Austria is the Austrian agency for quality assurance and accreditation in higher education. The agency is operating in Austria and other countries of the European Higher Education Area (EHEA). It is committed to serving the common good and is based on the values of the European Higher Education Area, in particular the autonomy and diversity of higher education institutions and independent quality assurance.

AQ Austria was included in the "Register of accreditation agencies" by the Ministry of Education and Science of the Republic of Kazakhstan to carry out accreditation procedures of study programmes at higher education institutions in Kazakhstan.

By granting international accreditation to a study programme, AQ Austria confirms the compliance of the study programme with European quality standards. These standards are derived from the principles laid down in the Bologna Process and the European Standards and Guidelines for Quality Assurance in Higher Education (ESG).

- Standard 1 Study programme and programme management
- Standard 2 Staff
- Standard 3 Quality assurance
- Standard 4 Funding and infrastructure
- Standard 5 Research and development and appreciation of the arts
- Standard 6 National and international cooperation

The accreditation pursues the principles of peer review and follows the procedural steps:



The accreditation report of the review panel and the higher education institution's statement constitute the basis for the accreditation decision, which is taken by the AQ Austria Board comprised of fourteen members. There are three options for the decision:

Accreditation without conditions

The quality requirements are being met. Any recommendations given on the basis of expert opinion are supposed to help the higher education institution to continuously develop the study programme. The agency grants the accreditation for a period of six years.

Accreditation with conditions

Deficiencies have been detected which are likely to be corrected within nine months. The higher education institution proves that the conditions have been met, and this will be verified by AQ Austria.

Denial of accreditation

Serious deficiencies have been detected which are not likely to be corrected within nine months.

If the accreditation decision is positive, AQ Austria will issue a certificate to the higher education institution.

1.2 Information on the study programmes and brief description of the University of International Business

The following information on the study programmes and the institution was provided by UIB.

Name of the programme	Accounting and Audit
Academic degree awarded	Bachelor in Accounting and Audit
Date of introduction	03.02.2010
Regular study period	8 semesters / 4 years
Number of ECTS credits and Kazakh credits	278 ECTS credits / 154 Kazakh credits
Name of the programme	Accounting and Audit
Academic degree awarded	Master in Accounting and Audit
Date of introduction	03.02.2010
Regular study period	2 semesters / 1 year ("Profile" Master ¹) 4 semesters / 2 years ("Pedagogic" Master)
Number of ECTS credits and Kazakh credits	65 ECTS credits / 28 Kazakh credits ("Profile" Master) 120 ECTS credits / 59 Kazakh credits ("Pedagogic" Master)
Name of the programme	Management
Academic degree awarded	Bachelor in Management
Date of introduction	03.02.2010
Regular study period	8 semesters / 4 years
Number of ECTS credits and Kazakh credits	278 ECTS credits / 154 Kazakh credits
Name of the programme	Management
Academic degree awarded	Master in Management
Date of introduction	03.02.2010
Regular study period	2 semesters / 1 year ("Profile" Master) 4 semesters / 2 years ("Pedagogic" Master)
Number of ECTS credits and Kazakh credits	65 ECTS credits / 28 Kazakh credits ("Profile" Master) 120 ECTS credits / 59 Kazakh credits ("Pedagogic" Master)

¹ UIB Master programmes in the same disciplines are delivered in two modes: a 1-year ("profile") programme for students progressing from the same Bachelor degree, and a 2-year ("pedagogic") programme for students changing degrees and those wishing to pursue an academic future.

Name of the programme	Marketing
Academic degree awarded	Bachelor in Marketing
Date of introduction	03.02.2010
Regular study period	8 semesters / 4 years
Number of ECTS credits and Kazakh credits	278 ECTS credits /154 Kazakh credits
Name of the programme	Marketing
Academic degree awarded	Master in Marketing
Date of introduction	03.02.2010
Regular study period	2 semesters /1 year ("Profile" Master) 4 semesters / 2 years ("Pedagogic" Master)
Number of ECTS credits and Kazakh credits	65 ECTS credits / 28 Kazakh credits ("Profile" Master) 120 ECTS credits / 59 Kazakh credits ("Pedagogic" Master)

Brief description of the University of International Business

University of International Business was created in 1992 as the School of International Business. The institution obtained the rights of a university in 2000, after which its name was changed accordingly.

The core mission of the University focuses on assuming a leading position in Kazakhstan's higher education sector through the development of the university's education and research activities and the provision of high-quality education in the areas of economics, business, and social sciences. Having established close relationships with the business community, UIB positions itself as the 'University of Practical Knowledge'.

UIB is led by its President (UIB "corporate CEO" representing the Shareholder Council), and Rector who is the official/legal organisational leader and Head of the Academic Council, the highest collegiate strategic planning and decision-making body that includes Vice Rectors and Deans, as well as representatives of faculty, administration and students.

The current UIB organisational structure incorporates two Faculties: (1) Faculty of Information Technologies and Finance, which hosts the Department of Finance and Credit and the Department of Marketing and Information Systems, and (2) Faculty of Economics and Accounting, hosting the Department of Economics and Management, and the Department of Journalism and International Relations.

UIB currently offers study programmes leading to 24 Bachelor degrees, 11 Master degrees, 1 MBA degree, and 3 PhD degrees. The study programmes are delivered in Kazakh, Russian, and English.

The duration of study in Bachelor programmes is 4 years.

Master programmes are delivered in two modes: (1) 1-year "profile" Master programmes open for individuals who have already earned an undergraduate degree in the same discipline; (2) 2-year "pedagogic" Master programmes targeted at young professionals who (a) hold an undergraduate degree in the same discipline and seek eligibility for teaching at the university-level, or for entering a Ph.D. programme; or (b) hold an undergraduate degree in a different discipline but choose to change their education profiles. "Profile" Master education has a stronger focus on application, multidisciplinary and strategic-level approaches; "pedagogic" Master programmes provide an extended educational cycle, with additional courses in general and pedagogic areas.

UIB uses the Kazakhstani national credit system stipulated by the Law on Credit Technology (2011). One Kazakhstani credit corresponds to 45 learning hours for Bachelor degree programmes; 60 learning hours for profile Master degree programmes, 75 learning hours for pedagogic Master degree programmes, and 105 learning hours for PhD programmes. Credits given for internships and dissertations have different conversion rates. The law defining the degree structures specifies the minimum amount of KZ credits/hours, and some institutions go beyond the set minimum due to internal needs, desire to shape graduate profile, etc. The law also provides a fixed conversion rate between Kazakhstani credits and ECTS credits as 1 to 1.5-1.8, with the additional stipulation that ECTS counts should be provided in full digits. The universities in Kazakhstan have no freedom in undertaking their own ECTS calculations.

The university educates approx. 2,500 students across its entire range of study programmes. UIB employs 125 full-time academic staff members (with more on external contracts) and a similar number of administrators/managers.

Education is tuition-based. UIB successfully applies each year to receive several dozen governmental scholarships, as well as awarding internal scholarships to the best or most disadvantaged students (performance-based or social-based). Similarly, each year UIB successfully applies for Ministry-issued research funding.

UIB has partnership agreements and memoranda of understanding with foreign higher education institutions from Central and Eastern Europe, the USA, Asia and Central Asia.

1.3 Accreditation procedure at the University of International Business

The University of International Business (UIB) mandated AQ Austria with the accreditation of the study programmes listed above on 5 June 2015.

Timetable of the accreditation procedure

Procedural step	Date
Delivery of self-evaluation reports by UIB	1 November 2015
Decision on Panel members by the Board of AQ Austria	2 October 2015
Preparatory skype meeting of the review panel	19 November 2015
Site-visit to UIB by the review panel	2-4 December 2015
Draft report of the panel	22 January 2016
Formal statement by UIB	28 January 2016
Final report of the Panel	8 February 2016
Statement on the final report by UIB	22 February 2016
Accreditation decision by the Board of AQ Austria	17 March 2016

Members of the Panel

Name	Institution	Role
Prof. Dr. Katrin Hansen	Gelsenkirchen University of Applied Sciences, Germany	Peer from academia, head of the panel
Ass.-Prof. Dr. Katharina Maria Hofer	Johannes Kepler University Linz, Austria	Peer from academia
Prof. Dr. Walter Schwaiger	Technical University of Vienna, Austria	Peer from academia
Enisa Kurpejovic	Vienna University, Austria	Student peer
Gani Tasmaganbetov	Astana Chamber of Entrepreneurs, Kazakhstan	Peer with professional practice from Kazakhstan

AQ Austria coordinator

Zhanna Kuzminykh

2 Assessment results

2.1 Standard 1: Study programme and programme management

Study programme and programme management

- 1.1 The study programme is aligned with the objectives of the institution and is logically connected with its strategies and goals.
- 1.2 The qualification objectives of the study programme (learning outcomes of the study programme) have been clearly defined and meet the technical, scientific and professional requirements and are in accordance with the respective levels of the qualification framework of the European Higher Education Area.
- 1.3 The contents, structure and scope of the teaching methods applied to the curriculum and the modules meet the technical, scientific and professional requirements and are suited to achieve the intended learning outcomes.
- 1.4 The application of the European Credit Transfer System (ECTS) is appropriate and plausible. It meets the recommendations of the European Commission².
- 1.5 The study programme is structured consistently with regard to formulated qualification objectives.
- 1.6 The students' workload required for the study programme is devised in a way so as to allow them to reach the aspired qualification objectives in the study period specified.
- 1.7 The examination methods are suitable to assess whether the defined learning outcomes have been achieved.
- 1.8 Issuance of a diploma supplement is guaranteed.
- 1.9 Admission requirements for the study programme are clearly defined, meet the statutory requirements and contribute to achieving the educational goals of the study programme. Recognition rules for external achievements pursuant to the Lisbon Recognition Convention³ and achievements outside of higher education institutions have been defined.
- 1.10 If e-learning, blended learning and distance learning are part of the programme, suitable didactic, technical, organisational and financial preconditions have been created to ensure the achievement of the study programme's qualification objectives.
- 1.11 *If applicable:* The organisation of the study programme and the workload of a part-time study programme can be reconciled with a regular job.
- 1.12 *If applicable:* Placements form an educationally relevant part of the curriculum. The job profile, the selection, support and assessment of placements contribute to achieving the study programme's qualification objectives.
- 1.13 *not applicable*
- 1.14 *not applicable*

² http://ec.europa.eu/education/lifelong-learning-policy/doc/ects/guide_en.pdf (ECTS Users' Guide)

³ Applicable to states that have ratified the Lisbon Recognition Convention and where it has come into force. See: <http://conventions.coe.int/Treaty/Commun/ChercheSig.asp?NT=165&CM=1&DF=07/10/2009&CL=ENG>

2.1.1 Findings valid for all programmes in Cluster “Economics”

UIB offers Bachelor and Master programmes in Accounting and Audit, Management, and Marketing with the aim stated identically for all the programmes: “educating the elite of Kazakhstan’s labour market, providing them with modern international (globalised) knowledge and appropriate localised competencies (contextualisation), while shaping the graduates’ intellectual competencies so that they remain seekers of knowledge, creative problem solvers and open-minded employees/managers/entrepreneurs”⁴. The commonly stated aim is consequently transferred into each individual programme’s goals, learning outcomes and qualification objectives. The learning outcomes are specified according to the Dublin Descriptors and harmonized with the Qualification Framework of the European Higher Education Area.

As discussed with UIB President, Vice-Presidents, Deans, Heads of Programmes, faculty, and as documented by the minutes of internal meetings at respective levels, procedures such as periodical discussions of goals and goal attainment are in place which guarantees not only logical connection but also practical alignment of the day-to-day procedures with the aims of the study programmes and the university’s goals and strategies.

However, the UIB governance for the management of the study programmes is not clearly structured as there is a quite complex interplay of different responsibilities within the management process. A clear separation of legislative and executive powers with respect to the study programme organisation would be adequate.

The mixture of legislative and executive powers in the study programme management should be eliminated by a clear definition of different sub-processes (activities) in the programme management and a clear assignment of responsibilities to the involved persons and committees. Such structured management governance should help to ensure that the study programmes are aligned with the successively changing objectives, strategies and goals of UIB not only now but also over time.

The teaching portfolio of Bachelor and Master programmes of all disciplines is generally identical. UIB lecturers utilise the following teaching methods: lectures and interactive seminars (following the educational legislation of Kazakhstan that stipulates interactive teaching methods); case studies; power-point presentations; demonstration-presenting-watching; discussion-based lecture; group exercises; interactive whiteboard activities; question and answer.

The following methods are in use on both levels of the programmes under review, but with different weight: essays; reports; analyses; case studies; quizzes for assessment of small components; tests (written with open-ended questions), computer-based (multiple-choice questions); presentations (by individual students and/or by groups); oral exams; homework assignments; mixed methods.

UIB self-evaluation reports show that the teaching methods are conceptionally supporting the practical orientation of the study programmes.

A Moodle-based information system is implemented at UIB, which covers administrative agendas and functions as a campus management system.

⁴ All direct quotes used in Chapter 2 and indicated by inverted commas come from UIB self-evaluation reports.

UIB uses the Kazakhstani national credit system stipulated by the Law on Credit Technology (2011) which provides a fixed conversion rate between Kazakhstani (KZ) credits and ECTS credits as 1 to 1.5-1.8, with the additional stipulation that ECTS counts should be provided in full digits. As a result, the following ratios of KZ credits to ECTS credits are used: 1 KZ credit =2 ECTS credits, 2 KZ credits =3 ECTS credits, 3 KZ credits =5 ECTS credits, 4 KZ credits=6 ECTS credits.

The conversion of KZ credit points into ECTS credits is documented in the UIB self-evaluation reports. The conversion process is institutionalized in the modified Moodle system which allows for a continual process of administering the complete grading process. However, the panel notes that a detailed check of the module descriptions showed that not all of them are following this conversion system. A minor number of courses of the Bachelor programme violate this rule, for example transferring 3 KZ to 9 ECTS credits in the course "Basis of Life Safety"; "Politics and Evolution of Modern Economic Thought" equaling 2 KZ credits with 4 instead of 3 ECTS credits, "Microeconomics" 2 KZ to 3.6 ECTS credits, "Practice of doing Business" 4 KZ credits to 11 ECTS credits. In the Master programmes, and especially in the two-year 'pedagogic' Master programmes, a number of courses violate this rule, for example transferring 3 KZ credits to 8 ECTS credits in the "anti-crisis" electives.

The panel also notes that the module descriptions in all programmes under review do not contain information on the content and amount of the workload allocated to internships, thesis writing and defence, nor on the preparation and taking state (graduation) examinations.

Therefore, a thorough revision, modification and completion of module descriptions is necessary, with the workload specified in Kazakh credits and ECTS credits with regard to each course, each module, each term (semester), and in total for each study programme. The calculation and allocation of Kazakh and ECTS credits should follow one single standard in compliance with the national educational legislation.

The appropriateness of the ECTS is regulated by law. However, the panel has some doubts that the legally required translation reflects the real workload of the students for the different courses according to the recommendations of the European Commission.

The discussion with the UIB students showed that they are used to the local credit system and it gives them a sufficient orientation. But with respect to internationalisation the local credit system is quite restrictive. Foreign students will probably not understand the local system, which decreases to them the attractiveness of the UIB study programmes. The use of the ECTS system is encouraged to ensure transparency for students from abroad.

The defined workload adds up to a minimum of 45 hours a week for all students as defined by the Kazakhstani law. During the site visit the panel had several chances to discuss the workload with students of Bachelor and Master levels as well as with alumni. They all showed satisfaction with the required workload. The UIB standards were called high but fully doable. UIB students and alumni who attended the interviews with the panel can/could do their internships and pass their exams on time. Thus, the required students' workload allows the achievement of the specified qualification objectives. Concerning internationalisation a real workload-based (ECTS) system would be beneficial.

UIB examination methods cover a broad range of instruments. The combination of methods allows for in-depth assessment of various learning outcomes. The Master profile corresponds

with more mature nature, focusing on essays, case studies, presentations, open-ended questions.

At the beginning of each semester relevant methods in the respective course are discussed. Questions for oral examinations must be approved by the Department Head and Vice Rector. An Academic Methodological Council is in place, reviewing examination principles and even questions including those for dissertations. Different control systems are installed (such as cameras in the rooms in which examinations take place).

Students are informed about the assessment system (through Student's Guide booklets among other communication channels). It should be noted, however, that the Student's Guide booklets dedicated to fully inform students on important issues have been split and shortened. They still fulfill the needs but the more comprehensive version used in the past may provide a higher level of transparency for the students.

According to the self-evaluation reports, UIB has been planning to provide Diploma Supplement for the graduates 2015/2016. During the onsite visit, the Moodle platform was presented which proves the technical capacity of the correct issuance of diploma supplements: as a university issued document, it can be printed together with the currently issued degree certificates and transcripts.

Kazakhstani governmental admission standards are obligatory for UIB. The admission processes and requirements for all the study programmes under review are clearly defined. The admission procedure is integrated into the Moodle-based campus management system. The process is transparent for the students (to be).

A national calendar is defined and tracked by UIB. Students are informed during the final year of high school about the requirements and the specific features of study programmes by the universities ("extensive marketing campaigns").

On the Master's level passing a nationwide English exam is required.

Credentials from abroad must undergo a process of "Nostrification" in the Ministry's Center for Bologna Process. The accepting university has one semester to initiate and complete the procedure.

Law in Kazakhstan prevents distance learning and similar approaches. If law might open up, Moodle allows quick steps.

UIB as a university dedicated to providing applicable, practical knowledge by using scientific methods has developed an effective system of internships which significantly contributes to the attainment of qualifications' objectives. In accordance with Kazakhstan regulations, internships are required and form an important part of the curriculum. Three kinds of placements are defined on the Bachelor level:

- Academic internship, during their 2nd year,
- Professional internship during their 3rd year;
- Pre-diploma internship during the final semester of their 4th year.

Students are required to complete internship diaries and internship reports to be defended afterwards in front of a committee.

On the Master's level, the placements differ according to the nature of the programme:

- 1-year Masters students ("profile" programme), complete an industrial internship, tasked with integrating the theoretical knowledge and skills gained by the Masters student at university with real-life skillsets and gaining exposure to the working environment that matches the pursued degree.[...];

- 2-year Masters students ("pedagogic" programme), complete two internships:

a. "Pedagogic" – tasked with the development of teaching-specific skillsets and the development of a creative approach to teaching activities, allowing students to become acquainted with the fundamentals of teaching/pedagogic activity at university level, gain first experience in teaching and comprehend the underlying methodical issues of university-level education;

b. "Research/scientific" – tasked with the development of research-specific skillsets and the development of a creative approach to own scientific activities and the individual approach to self-learning and acquisition of scientific knowledge. "

During the site visit the panel had an opportunity to discuss internship experiences with students and faculty. All stakeholders strongly appreciated those placements on both levels. Some students would wish the first internship to be given a longer duration. All characterized the internships as an important and fruitful part of the education and as a relevant measure to enhance employability.

The Career Center is effectively supporting the placements. Cooperation contracts exist between UIB and ca. 180 corporations, 100 of them being categorized as 'close partners'. Among those are multinational enterprises.

The study programmes have a strong practical focus, which gives the UIB an image of a university of applied sciences. The alignment of the study programmes with the needs of the enterprises is ensured by having a close interaction with Kazakhstani enterprises.

2.1.2 Accounting and Audit

(a) Statements

The discussion with the UIB President showed that he has a clear understanding of the needs and challenges of Accounting and Audit in an international context (e.g. his visit at the Carnegie Mellon University related to the Accounting/IT education sponsored by software providers). His intention is to align the accounting and audit study programmes at UIB with the educational system at Carnegie Mellon University. This seems to be beneficial as in this system the US-GAAP (generally accepted accounting principles) and the IFRS (International Financial Reporting Standards) regulations are covered equally, so that the IFRS content is covered sufficiently. To implement this intention he will promote the UIB professors in Accounting and Audit in order to find and implement suitable new programme structures. This is a challenging task due to the generational mishmash of the faculty staff. Furthermore the content of IFRS is steadily changing.

There is a clear strategy for developing the Accounting and Audit study programmes on the side of the UIB President. On the other hand, the management of the study programmes is not clearly structured at UIB. A clear assignment of legislative and executive powers to the involved responsibility centres is missing.

The qualification objectives of the study programmes are clearly defined in the UIB self-assessment report. The study programmes have an applied science image due to their focus on practical contents and problems.

The self-evaluation report shows that the practical orientation is reflected in the study programme structures. The principle based IFRS-framework requires a more conceptual approach compared to local GAAP. Furthermore the IFRS-framework is more closely related to the finance discipline as it covers different financial pricing models (e.g. present value approach and option pricing theory) for evaluating balance as well as off-balance sheet positions.

The Accounting and Audit students interviewed at the site visit mentioned that they are used to the workloads underlying the Kazakhstani credit system.

During the site visit sample examination questions for different accounting and audit courses were provided.

The admission requirements are regulated by Kazakhstani law for the Accounting and Audit programmes as well.

E-learning is prohibited by Kazakhstani law and consequently this sub-standard it is not applicable at UIB and the Accounting and Audit programmes as well.

Due to the focus on full-time study programmes the sub-standard concerning part-time studies is not applicable at UIB and the Accounting and Audit programmes as well.

The practical orientation in the study programmes promotes the placements.

(b) Assessments

The mixture of legislative and executive powers should be eliminated for the Accounting and Audit programmes.

For the Bachelor programme the practical orientation meets the technical, scientific and professional requirements. The Master programme should have higher scientific requirements. Implementing the same practical orientation into the Master programme is not sufficient in order to achieve these higher requirements.

The discussion with the students showed that at the Bachelor level the professional requirements were not fully achieved. The Bachelor students had e.g. problems in explaining the logic of accounting. At the Master level this was not the case anymore. The scientific requirements relate mainly to solving problems within the current legal context.

The conceptual approach needed for a profound IFRS understanding is missing in the study programmes. The discussions with the Deans and Head of Departments showed a clear separation of accounting and finance at UIB. In the IFRS context this separation is not adequate. The problem can be seen in the scientific projects for the last 3 years as well where "Finance" is often the responsible department and not "Accounting" although the projects relate to the Accounting and Audit degrees.

The naming of the Department of "Finance and Credit" is not understandable at all. After a longer discussion it showed that "Finance and Banking" is meant.

The audit part is covered with only one core course in "audit" in the Bachelor as well as in the Master programme. Consequently it is critical to expand the audit part in order to align the content of both Bachelor and Master programmes "Accounting and Audit" with their actual name.

From the evidence obtained onsite it can be concluded that the examination methods are suitable to assess the achievement of learning outcomes.

The Moodle-based information system guarantees the issuance of diploma supplements in the Accounting and Audit programmes.

The admission requirements for the Accounting and Audit programmes are clearly defined.

The different internships that have to be performed in enterprises during the study years are good vehicles for supporting the placements of students.

2.1.3 Management

(a) Statements

The overall aim of the study programmes is consequently transferred into the programme's goals to enable graduates "to take on a variety of roles in management, entrepreneurship, commercial and scientific activities of organisations, based on their wide knowledge of management"; "to work in a variety of markets and environments and with a variety of partners/customers"; and "to undertake a wide range of business- and management-related activities as well as support the overall management of the organisation."

The UIB Bachelor in Management follows the aim "to develop the student to become a strategic planner, a creative thinker, and a real-world practitioner who knows how to satisfy the customers' needs and wants."

Students will be enabled to utilise "both theoretical concepts and real-world cases to develop skills in managerial decision making and problem solving. Students will acquire knowledge and skills in a wide range of management and business disciplines as well as in finance, accounting, marketing, IT, quantitative methods as well as Ministry-required fundamental (general knowledge) courses."

Furthermore, soft skills such as competences in business communication, proposals and presentation in the business environment are addressed: "BA in Management graduates will have practical experience thanks to industrial placements, allowing for the integration of university knowledge with real life practice, allowing them to speedily immerse themselves in the workplace and thus become effective contributors to the performance of their future employers."

Masters in Management are supposed to take over "more advanced roles in management, entrepreneurship, commercial and scientific activities of organisations (research). "The UIB Masters in Management aim to enhance the student's skills in strategic planning, business-oriented creative thinking, and to deepen the link between postgraduate-level knowledge and real-world business/management practice." Learning outcomes follow the above analysed standards and are clearly defined on base of the Dublin descriptors' framework. The Master learning outcomes show a distinctly higher level and clearly mark the Bachelor results as a base for graduate studies.

The content of the modules is widespread and covers national and international standards. Leadership issues are addressed in some modules but not concentrated in a module of its own.

The documented list of teaching methods used in the delivery of the programmes (p. 10 of the present report) shows a rather classic teaching design with lectures/seminars and discussions dominating. During the onsite visit this was discussed in depth with various stakeholders. As a result the panel can state that in fact the weight of active formats with strong responsibility for learning outcomes by the student is practiced on both levels but much higher in the Master programme (as project work, presentations, paper writing). In

both programmes role-plays, business games and competition are used (category: "group exercise"). The reflection on internships (based on diaries) is accompanied and scrutinized by teachers. Case studies are widely used in both programmes. Competitions with other university teams are organized.

The Bachelor's programme in Management covers all aspects needed, with leadership missing. Explicit management modules (as introduction into management, project management activities) are not offered in the first part of the programme. This is due to strict state regulation of the first and second year of Bachelor studies.

The one-year 'profile' Master programme and two-years' 'pedagogic' Master programmes cover all aspects needed, including modules dealing with complex issues and combining disciplines as e.g. Anti-crisis Policy, Innovative Enterprise Operations and dealing with actual problems from various sources. Again leadership is missing and intercultural communication, too, which is even more important on the Master level, as graduates are supposed to "be able to take on a variety of more advanced roles in management, entrepreneurship, commercial and scientific activities of organisations, based on their wide knowledge of management; [...] to work in a variety of markets and environments and with a variety of partners/customers; [...] to know how to undertake a wide range of management-related activities as well as support the overall management of the organisation."

(b) Assessments

UIB presents Bachelor and Master programmes in Management which focus on a variety of specific skills, and rely on the national educational standards and meet international standards. As the Kazakhstani system of higher education is subdued to strong state regulation, the given rules and state standards must be and are indeed respected.

The defined aims and goals of the Bachelor programme comply with the institution's objectives concentrated in its core mission as stated in the UIB self-evaluation reports. The subjects cover a broad range of aspects needed to fulfill the mission of the institution.

The UIB goals for Master programmes follow the above explored strategy and objectives. They are derived from state standards and harmonized with the Dublin descriptors. The programme outline is connected to these state standards, too. The programme outline defines Master standards clearly above the Bachelor standards.

Learning outcomes are clearly defined and aligned with the institution's strategy.

The learning-teaching portfolio, examination methods and the content of the modules support the goal attainment.

The study programmes in Management are mostly structured consistently with regard to the qualifications objectives. In practice, Bachelor and Master programmes cover an adequate teaching portfolio, showing differentiations in the respective profile to allow for specific training features corresponding with the intended learning outcomes. However, *Leadership* as a scientific subject is missing. It could be further improved by integrating modules in the first stage of the Bachelor programme (insofar as law would allow for this) and to give more space to leadership topics, especially on the Master level and here integrating intercultural aspects.

2.1.4 Marketing

(a) Statements

The goal of the Bachelor programme in Marketing is stated as "offering a degree which incorporates ministry standards/requirements, international knowledge and academic practices, a sizeable amount of real-life contact and inviting business into classrooms so that its marketing students are exposed early on the realities of 21st century Kazakhstani and international marketing". This responds to the calls of the national economy that is in need of marketing specialists.

The learning outcomes of the Bachelor programme are defined by law as "general education (fundamental knowledge in the areas of social humanitarian and economic disciplines), social-ethical competencies, economic and general-managerial competencies" and the "flexibility of changing social, economic and professional roles". UIB learning outcomes for the Bachelor in Marketing integrate state standards and institutional perspectives into the fields of knowledge and understanding, applying knowledge and understanding, making judgements, communication and learning skills. The student of the UIB Bachelor Marketing programme becomes "a strategic marketing planner, a creative thinker, and a real-world practitioner who knows how to satisfy the customers' needs and wants." [...] Students acquire "a concentration of marketing knowledge within a broad base of business concepts and to utilise both theoretical concepts and real-world cases to develop skills in marketing decision making and problem solving".

The aim of the UIB Master programme in Marketing is "to enhance the student's skills in strategic marketing planning, creative problem solving, advanced market analytics and develops the skillsets required for effective marketing management in a changing business environment". Furthermore, students are equipped "with the knowledge and skills required to identify and develop products and services that meet customer needs. It trains marketing researchers to work in industry, consulting firms, non-profit organisations, government, and other organizations where marketing analysis adds value". Graduates of the 2-year "pedagogic" programme "are provided with knowledge and skills applicable in their later careers as academics or researchers, able to work in higher education and/or pursue a doctorate qualification". Also for the Masters' program, the learning outcomes integrate state standards and UIB institutional perspectives into the fields of knowledge and understanding, applying knowledge and understanding, making judgements, communication and learning skills.

The scope of teaching methods applied to the curriculum shows a wide variety of approaches and adheres to international standards. The formats of guest lectures by business practitioners, discussions, role plays, business games, mainly written exams and problem solving through case studies are widely used.

The contents of the Bachelor and Master programmes cover a range of interesting basic and advanced topics, e.g. services marketing or gamification; especially the latter being highly innovative and up-to-date. There is a "Club of Marketers"; members of this club compete in business games with students from other universities from Kazakhstan. In 2014 marketing students from UIB won the first prize in the game held at the New Economic University in Almaty. The good level of students' knowledge was proven by an external assessment (Ministry of Education and Science of Kazakhstan) of student achievements where UIB marketing students scored 165 out of 200. UIB students also perform well at academic disciplinary competitions, i.e. "Student Olympiads", proving their skills and knowledge.

(b) Assessments

The Bachelor and Master programmes in Marketing offer a wide range of basic and advanced content through a broad scope of teaching methods meeting international standards. Technical, scientific and professional requirements are met. The curriculum with its modules and examination procedures is suitable to achieve the intended learning outcomes that are in line with the UIB strategy. The qualification objectives are transparent and clearly defined. UIB Bachelor and Master programmes meet the standards provided by AQ Austria.

Nevertheless, in the Marketing area avenues for improvement may be highlighted with regard to the following aspects. The current situation shows that students have very limited knowledge about statistics and quantitative marketing research methodology. Marketing is viewed as a predominantly creative subject. Mathematics is being taught in the first year of the Bachelor programme and in the economics courses, which gives the students a good foundation of their marketing education. It could be further improved by adding courses in statistics. At the moment statistics can be chosen as an elective but it should rather be a compulsory subject due to its central importance in marketing. Also, the use of statistical software packages such as SPSS should be taught. Furthermore, internationalisation aspects and intercultural issues should be included in both the Bachelor's and Master's programmes.

The programmes rely to a large extent on well available translations of original English literature. It should be an aim to include more original sources in all of the modules. The courses focus on practical aspects of Marketing thus providing students with education that is highly appreciated by business practice and employers. To improve the students' Marketing education towards a more integrated and wider applicable view, the study programmes at the Bachelor and Master levels should include aspects of Marketing theory.

2.2 Standard 2: Staff

Staff	
2.1	A sufficient number of scientific or artistic teaching and research staff is available for the study programme, who are scientifically qualified, have adequate vocational experience and are qualified in terms of their teaching methods.
2.2	The composition of the faculty meets the requirements of a profound scientific and artistic education and ensures adequate student support.
2.3	Teaching and research staff have access to human resource development and further education measures.

2.2.1 Findings valid for all programmes in Cluster "Economics"

The classic Kazakhstani qualification category of "Candidate of Science" equals the PhD, which more recently has been introduced into the system. DSc is rather equal to the habilitation and represents a second level doctorate. The title of "Professor" has been connected to DSc while those of "Docent" or "Associate Professor" require a PhD with post-doctoral results. Both kinds of titles exist in a nation-wide and a university-specific form. Recently, practitioners (teachers with real-life experiences) gained access to the staff positions, supported by new requirements from the state.

Staff contracts in Kazakhstan have traditionally been made on a one-year basis, recently increased to three years at UIB. Nevertheless, the perspective from both sides is on a continuing affiliation.

The number and structure of teaching and research staff are compliant with international standards. The classrooms visited during the on-site-visit showed rather small groups of students.

Recruitment processes are installed following international standards. Teachers are continually evaluated. Dismissal is possible in case of poor evaluation results. A programme to attract, retain and further develop high calibre staff has been started and a special budget has been planned.

Workshops to increase the quality of teaching and research are installed. Younger teachers are encouraged and supported to increase their (formal) qualification. In Kazakhstan access to PhD programmes is very limited. Therefore, UIB has built a plan how to improve the formal qualification in critical fields. During the site visit the panel could interview young teachers who are currently undergoing such qualification procedures, distinctively improving their quality.

2.2.2 Accounting and Audit

(a) Statements

The overall number of teaching and research staff is sufficient in total but the teaching load is not evenly distributed over the staff in the Bachelor and Master programmes.

For the tax and accounting disciplines staff members are scientifically qualified, have adequate vocational and teaching experience. In the IFRS context profound expertise is

missing. The deficiencies in the IFRS context can also be seen in the IFRS-related equipment of the UIB libraries. The most recent IFRS books are from the year 2008. Due to the steadily development of the IFRS standards this is not up-to-date equipment at all (see also Standard 4). Furthermore, it might be an indicator of the professional knowledge of the faculty staff as well.

Furthermore the audit section of the programmes is not sufficiently covered by research staff.

The faculty consists mainly of accounting people with a strong tax and accounting background.

The UIB is promoting the development of the teaching and research staff.

(b) Assessments

In the Bachelor programme there is a much too strong concentration on a single person (senior lecturer) in the basic Accounting and Audit courses. Mr. Alexandr Pasternak as senior lecturer gives courses in 8 different, mostly core subjects, i.e. *Basics of Accounting, Financial Accounting, Managerial Accounting, Auditing, Accounting for Small and Medium-sized Entities, Construction Accounting, Risk Assessment and Statistics*.

The composition of the faculty in the local GAAP accounting discipline meets the requirements. In the IFRS as well as the audit discipline profound expertise is missing.

2.2.3 Management

(a) Statements

In management staff a generation change (older experienced and title-rich teachers from economics, teaching in Russian and Kazakh, plus younger and broader internationally oriented teachers in core management disciplines) is on its way making emerge a specific "mishmash" which creates a tension field between traditionally educated and highly qualified experts on classical disciplines and younger internationally oriented and qualified teachers, i.e. those who are currently increasing their formal qualification as PhD professors.

In total the staff quality is good on the national level and further increasing. UIB is using this inter-generation tension to create new approaches to harmonize scientific excellence and employability.

(b) Assessments

The number and qualification of teachers and research staff meet the requirements to educate the current student population, to support the attainment of learning objectives and to meet the UIB's strategic goals on the national level. The international dimension has been started to be addressed, especially by younger faculty members.

A large part of the faculty body are highly experienced and qualified in a rather classic form and on national level. Younger staff members with very good English language skills are on a good way but must be further supported (gaining PhD titles, gaining international experiences and contacts).

UIB is very active in the field of academic human resource development. Progress could be faster as soon as Kazakhstan opens up for additional PhD possibilities.

2.2.4 Marketing

(a) Statements

From the Marketing perspective, there is a similar situation as in the Management area. Marketing is a comparatively recent programme which reflects a general situation of Kazakhstani universities. There are no full professors and teachers are invited to teach on a part-time basis. There is a generation change, with experienced, classically trained staff teaching in Russian and Kazakh languages, as well as internationally oriented teachers. Younger teachers are improving their qualification through PhD studies.

(b) Assessments

The qualification of the staff has reached a good level and measures for improvement have been initialised. Special attention should be paid to staff internationalization in various respects, for example language skills training, funding of participation in international conferences, the possibility of sabbaticals for UIB staff in other countries, or the invitation of visiting scholars and guest professors/lecturers from other countries to do research and/or teaching at UIB.

2.3 Standard 3: Quality assurance

Quality Assurance	
3.1	The study programme is supported by the institution's quality management system.
3.2	The study programme is part of a regular quality assurance and enhancement process which takes into account the curriculum, the study conditions and the programme organisation, and which involves all relevant groups as well as external experts.
3.3	The participation of students in reflections on the study programme, the study conditions and the programme organisation has been institutionalised.

(a) Statements

A comprehensive quality insurance system has been developed and is fully implemented at UIB. Not only nicely described on a piece of paper, it is also lived up starting from the university-level Academic Council, Faculty-level Academic and Methodological Councils, Quality Assurance Office, the university staff, students and other stakeholders including employers.

The UIB Quality Assurance Office located above UIB Rector in the President's Unit is in charge of implementing Ministerial norms, and is given the following tasks:

- developing normative documents for all levels of the organisation;
- monitoring developments in the environment with a view to their implementation at UIB (national and international);
- advising the President and Rector about trends, systems and policies enhancing the quality culture of UIB;
- undertaking training and seminars and developing systems for promoting the implementation of quality-oriented approaches across UIB (source: Self-evaluation reports).

External oversight by the Ministry of Higher Education and Science is executed. Annual quality assessments embrace internal (including student and peer feedback) and external (including external dissertation reviewers, external examiners) activities, and additionally analyses focusing on improving teaching methods and learning processes (UIB self-evaluation reports). Stakeholders are involved, e.g. through participation in the work of employer councils.

A comprehensive monitoring system has been developed, including the evaluation of study conditions. Complaint routes are installed. Student surveys are integrated into the system and the return rate is by 100% because the surveys are an important part of the UIB MOODLE-based platform. However, these surveys only include closed-ended questions which does not allow students to provide extra information or concerns that they would like to share beyond the pre-selected options. Open-ended questions are very important for getting significant results, which can be useful for the future.

UIB has developed strong and extensive linkages with companies/employers through cooperation which includes but is not limited to the following:

- organisation of work experience (internship) during the 2nd Bachelor year (2-3 weeks);

- organisation of work experience during the 3rd Bachelor year (2-3 weeks);
- organisation of extended work experience during the 4th Bachelor year (8th semester);
- organisation of work experience during the final semester of the Masters programme;
- organisation of job fairs for current students and graduates;
- inviting practitioners to conduct master classes and seminars;
- seeking feedback from employers about the suitability of education on the degree (a new projects proposed by the Ministry).

Following the law regulations of the Ministry of Education and Science of Kazakhstan, since academic year 2015/2016 UIB has started the implementation of special disciplinary “sub-councils” to engage employers in the review of study programmes for their relevance for the job market.

UIB is always working on improving their quality assurance. One example of this work is the surveys through which students evaluate a study course and the teacher who has taught the respective course. If the teacher has received a negative evaluation result, the Department Head first discusses the result with the teacher, and then, if needed, it will be discussed at the level of the Department, Faculty and University. If the result is a one-time incident then it would be sufficient to discuss it with the teacher. If the negative result is something serious and systematic, then more serious measures are taken, which could lead to cancelling the teachers’ contract. UIB is trying to prevent negative evaluation results by sending their teaching staff to methodological/didactical seminars.

Students participate in committees such as the Academic Council, Academic and Methodological Councils, and are involved in class-discussions at the beginning of each semester regarding the content as well as the examination procedures.

Employers are actively engaged in the review of elective subjects. They also teach lectures and classes as practitioners, act as supervisors of students internships, regularly participate in round tables and give workshops e.g. on how to gain management skills.

(b) Assessments

The study programmes under review are fully supported by the institution’s quality management system. Meetings, discussions and decisions are recorded and traceable. The usage of Moodle for quality assurance is a very important and good step for UIB. Teachers, students, shareholders, and other stakeholders such as external experts play an important role in the decision making processes at UIB.

During the site visit the minutes and protocols of meetings of the university and faculty level quality assurance collegiate bodies were made available for the review panel. It was discovered that faculty are discussing issues related to quality assurance in depth and continuously. All of the interview participants were able to provide feedback on the institution as a whole, on particular study programmes, and the educational system in general.

UIB has a wide range of participants who constitute an important part of their good quality management system. As a university of practical knowledge, UIB gives importance to external experts. Companies/employers are an important part of UIB quality management system. Their opinion is not only asked for, also transferred into practice after a systematic internal

process. Law also regulates how often internships should be done, that's also a reason why companies/employers are important for UIB.

The institutional quality management system is supported by the Moodle system through all levels of the university. Surveys, through which students can give feedback on the quality of teaching and other educational services and conditions, are monitored by the Deans and other staff members in charge. At the moment, only closed questions are used. More useful information could be gained by offering the opportunity of open-ended statements as part of the questionnaire.

It should also be noted that students do not receive systematic feedback or information on results of the evaluation after they complete the surveys. So they do not know the consequences of a survey. At this point the panel notes that the system is functioning but not fully institutionalised. Therefore, further improvement is possible.

The panel should note the efficient work of UIB Career Centre which is in charge of the organisation of internships, as well as of students' employment and career development.

2.4 Standard 4: Funding and infrastructure

Funding and infrastrucutre

- 4.1 Transparent documentation of the funding of the study programme is available.
- 4.2 Adequate rooms and technical facilities required for the study programme are available.

(a) Statements

The infrastructure of the university corresponds to its mission, purposes, tasks and strategic development plan.

The panel performed a visual inspection of the university, its educational and laboratory facilities. The total area of the buildings and constructions is 9,061.3 sq. metres, which includes: 6,178.5 sq. metres allocated for study area, 576 sq. metres used as area for physical education and sport facilities; 292 sq. metres of the area for public catering, and 37,7 sq. metres for the area used by health service facilities.

The UIB central library has 312 605 units of books. The fund of educational and methodical literature equals 296 702 units. The total budget allocated for the purchasing books was (...) ⁵ tenges in 2010, (...) tenges in 2015. The budget for acquisition of educational and methodical literature was (...) tenges and (...) tenges in 2010 and 2015 respectively. However, the library equipment is not up-to-date with respect to the IFRS literature.

A comprehensive website in English language has not been available. The panel had to rely on information translated.

The funding of UIB is transparently documented. During the site visit the agreement between UIB and the Ministry of Education and Science on higher education to state-funded students as well as UIB Report to the Ministry of Education and Science on higher education to state-funded students were checked.

Based on the onsite check of the relevant financial documentation, UIB is financed from the following sources:

1. 8 per cent of income come from budgetary financing (state educational order for state-funded students). The income from this source is raised from (...) tenges in 2010 to (...) tenges in 2015;
2. 83 per cent of income come from paid educational services provided to other students. The amount decreased from (...) tenges in 2010, in 2015 to (...) tenges in 2015;
3. 9 per cent of income come from other services such as rent of rooms. The amount increased from (...) tenges in 2010 up to (...) tenges in 2015.

In total, a reduction in UIB income is observed from (...) tenges in 2010 to (...) tenges in 2015. The reduction of the university income is explained by a decline of the number of entrants.

⁵ Financial data was deleted for publishing.

The expenditures were directed to the wages of the administrative, managerial and teaching personnel, the maintenance of the building, strengthening of information and technical base (...).

The sum of discounts for education of students in 2010 was (...) tenges on 610 students, in 2015 – (...) tenges on 332 students. The system of discounts is very convenient for the students. It provides them with the opportunity to pay for their education on a monthly basis. It also includes grants for excellent students.

(b) Assessments

The building and facilities, equipment, information and library resources are sufficient and conform to the governmental requirements for education institutions.

Educational and methodical literature is free and easily accessible for students. Funds are annually allocated for replenishment of the library stock.

Students are provided with a lot of computers; wi-fi works very well.

The visitation of computer classes and study laboratories proved high technical equipment and efficient use of available computer equipment of new generation.

The technical facilities related to the library equipment with respect to IFRS literature are not adequate.

UIB is working on the development of its multilingual website.

The panel had an opportunity to make sure that UIB catering facilities are convenient for the students, the prices are moderate.

In the next years UIB has plans to receive more students, so a new campus is planned with more modern facilities, dormitory and more rooms. Special care should be given to the installation of facilities to support disabled students and personnel.

Solid funding is an important element in a competitive environment due to the high operational leverage, which comes from the high portion of fixed costs at universities. The sharp decrease of students in the last year is, according to the UIB President, a common phenomenon over all Kazakhstani universities. Next year the UIB President expects a distinct growth in student number according to demographic changes.

2.5 Standard 5: Research and development and appreciation of the arts

Research and development and appreciation of the arts

- 5.1 The objectives and perspectives for research and development defined for the study programme are consistent with the strategic orientation of the institution.
- 5.2 The scientific and/or artistic staff is involved in the institution's research activities and/or activities regarding the development and appreciation of the arts. The interaction between research and teaching is ensured.
- 5.3 To the extent required by the type of study programme, students will be integrated into research projects and/or projects regarding the development and appreciation of the arts.
- 5.4 The (planned) organisational and structural framework conditions are sufficient and suitable to implement the scheduled research activities and/or activities regarding the development and appreciation of the arts.

2.5.1 Findings valid for all programmes in Cluster "Economics"

The situation in Kazakhstan is problematic for defining and pursuing clear strategies due to the economic crisis, and due to the granting policy of the state which requires "new" research topics to be presented to receive funding. Sustainable work on a distinct research topic is not supported but rather hindered by this system. Nevertheless, two research grants were captured (Stock exchange, Social economic development). The university is aware of the problems and has developed a strategy to encourage concentration on certain important issues (regional studies, managing problems of high relevance for the region such as strategic competitiveness, human resources management etc.). Budgets have been put in place and first results have been reached.

A list of scientific projects and of international publications was presented during the site visit. This list shows strong activities of the Accounting and Finance sector, less but still good contributions from the Management staff, while Marketing offers room for improvement.

Research is mainly nationally oriented and strongly relies on the investigation of issues raised by business practice. This is excellent to provide students with a practically oriented education as well as for the establishment of relations between UIB and business practice. Further improvement lies in the internationalization of research activities.

The interaction between teaching and research is ensured by the principle of research-based teaching and lived up to as the panel learned from the interviews. Students are involved into research activities to an increasing amount during their study time as they reported during the interviews. This peaks in their theses on the Bachelor's level already and further on the Master's level. Examples of such volumes (in Russian and some in English) were provided to the panel and showed the clear and competent combination of working on the theoretical background and testing the results in and on firms (case studies) and/ or using empirical data or even providing own data.

UIB provides "Methodical Guidelines on diploma work performance" (published in 2014) as framework for thesis writing. Among those the panel found the requirement of "generalizing all the collected data to make a proper assessment of the problem on the target object; to

identify weaknesses in entity activities and to make recommendations to eliminate them". The pre-thesis internship has proved to be very helpful in this regard.

As argued above, students are integrated into research activities. Grants from the Ministry of Education and Science of Kazakhstan are given to students; Master students make presentations at conferences, publish and even get awards, as the panel learned in the interviews with the students. Competition events are taking place during which results are shared with students from other universities.

PhD students have free time for planned research activities (50% reduction of workload). Lecturers are able and encouraged to join PhD programmes. A rewarding system is implemented, budgets are set up. Workshops are offered on the topics of research methodology. Among participants of those international experts are present.

Teaching and research are closely related at UIB through the use of case studies, research-based dissertations and research-based teaching in general.

Students practice their own research activities and are integrated into existing projects. As argued above, more sustainable work on certain research questions is needed. This would further improve the integration of students into research work.

2.5.2 Accounting and Audit

(a) Statements

The research objectives mainly consist of solving implementation problems within the current legal context. The UIB President intends the development of a more international orientation by building new programme structures in accordance with the educational system at Carnegie Mellon University. The specific objectives and perspectives are not yet defined.

The staff members are doing research at three different levels, i.e. the research in the Kazakh language, the research in the Russian area and the research in the English language. Publications in the English language with respect to the top international journals in accounting and audit are not yet achieved.

A check of the contents of the Bachelor and the Master theses showed that the students are mainly integrated in research projects.

The UIB President wants to implement more international study programmes by promoting UIB professors in accounting and audit in order to find and implement suitable new programme structures. This is a challenging task due to the generational mishmash of the faculty staff.

(b) Assessments

The strategy formulation for the future research and development is in its starting phase. It should include not only research activities based on the current legal context. The orientation should be towards the international top journals in accounting and audit.

The interaction between research and teaching is ensured.

The students' integration standard is met.

The research activities are not explicitly scheduled. Instead of an explicit specification, the staff is motivated by a compensation schema to promote research activities.

2.5.3 Management

(a) Statements

A start towards a research strategy is made. Kind of a 'watering can' approach is pursued: "providing funding for conferences, own research and resulting publications, acquisition of learning materials for such research, with the expectation that such investments will be returned through enhancements to subjects/programmes. A redesigned motivation system and supporting budget are expected to stimulate the research pursuits of staff in 2015-2016, by providing fixed remuneration for each type of output.

UIB researchers are preparing a lot of grant applications. Recently in the field in question, this amounted to 11 applications, but only 2 out of 11 were successful, due to strong competition. Budgets are set, measures taken, directions developed to keep on track.

Not all faculty members are involved but many even on the international field as documented by the list of publications and the CVs. Primarily concerning is the international field (see also Standard 6). UIB staff in management is clearly developing, supported by the President, Vice President, and the Deans. Budgets are put in place.

(b) Assessments

UIB has started to develop a research strategy consistent with the strategic orientation of the institution. Research activities are mostly dedicated to short term projects, case studies and such. The staff is involved to a varying degree.

Research-based teaching is the principle which is consistently followed at UIB. Students are integrated into research activities through the character of their theses. They participate in national competitions and conferences according to their respective level.

However, the international level of research projects should be further strengthened. UIB should further improve the conditions, which the institution has already started to do. In total the framework is set but the effects will need some more time.

2.5.4 Marketing

(a) Statements

Research activities are widespread and intensive on a national level. Staff members participate in national conferences and research projects and employ research-based teaching.

However, the objectives of research are not fully focused. Human resources should be improved towards a more international orientation.

Students are integrated into research projects where literature is adapted to the local context; however no English versions of the theses are available.

Currently the department structure combines marketing and IT. In order to support the sharpening of research profiles, marketing should be separated from IT in the organizational structure.

(b) Assessments

UIB has already formulated a strategy and measures towards improving research profiles and internationalization. Human resources should be developed towards internationalization. Furthermore, special attention should be paid to training in quantitative research methods.

Marketing research methodology seminars on a qualitative and quantitative basis should be offered. The changes will obviously require some time to be implemented.

The current structure unites marketing and IT in one department which is not ideal. The department structure should be rearranged; marketing should be a separate department to be able to sharpen its profile, i.e. support the unique and clear positioning of the marketing department and its research interests and activities. Research and teaching of the marketing department should be aligned towards the overall strategy of the department that is consistent with UIB goals.

2.6 Standard 6: National and international co-operations

National and international co-operations

- 6.1 In line with the study programme's profile, national and/or international co-operation projects with higher education institutions or institutions outside the higher education sector have been established.
- 6.2 The co-operation projects encourage and support the advancement of the study programme and the mobility of students and staff.

(a) Statements

On the national level UIB is doing a lot of cooperative activities: competitions, conferences, joint projects, Olympiads, business games, career centre, job fairs, and 186 business partners join UIB in projects. 100 top partners are defined with whom close cooperation is realised: with those companies thesis writing and internship placements are practiced. The managers are even involved into curricular development, teaching and examinations as we learned throughout the interviews with companies, alumni, faculty and others.

On the international level the practice has not been fully developed yet. "At present time, UIB has initiated contacts with European universities in the hope of joining various EU-funded consortia for the current funding period, but the process is expected to take a considerable period of time. To this moment, several individual applications were completed but proved unsuccessful (e.g. for the Jean Monnet grants).""At this point in time, there are no cooperative projects between staff engaged in teaching on Bachelor/Masters in Management and external partners."

The international mobility is low. Only short-term visits, called "international internships" have been realized in a remarkable volume. These trips are required by the law and highly appreciated by the students.

UIB presents the following reasons for non-existing incoming mobility:

- Lack of dormitories
- Costs of Living in Almaty

UIB is aware of this weakness. Strategies are in place. Dormitories will be available as an effect of the "Winter Universiade" in 2017 whose facilities will be usable by students afterwards. A multilayer approach has been developed: national cooperations, regional ("neighbourhood") cooperations, cooperations throughout Asia, and cooperations in Europe, all over the world. Steps have been taken such as negotiating contracts on Erasmus plus with European universities. Mevlana University, Turkey, is valued as a good opportunity for cooperation development. Good partnerships have been already developed with Poland. Further countries as Eastern European ones are targeted and budgets are set up.

At the very end of the site visit, the panel had a possibility to discuss such issues in more detail with UIB President and the Vice-President in charge of International Affairs. Cooperation involving Double or even Triple Degree programmes has been started. UIB plans to further develop this approach, currently looking for more partners. Strategic directions 2013 – 2018 have been presented, among which the aspect of internationalization is stressed. Based on this a comprehensive "Implementation Plan for 2015 – 2017" was set up and presented during the site visit, covering actions on all levels of UIB.

The national projects definitely encourage and support the UIB internationalisation initiatives. On the international level, however, the number and scope of projects is not yet satisfying. Anyhow, good development in good direction is on its way.

The advancement of the programmes is clearly encouraged and supported. At the meeting with the panel, the UIB President presented his strategy to find open and internationally competent staff members, providing them with special tasks and making them responsible to identify good practices all over the world to be implemented in UIB practice. So selected teachers are encouraged and enabled to work internationally, to identify relevant programmes and get them into use. From those the improvement process is supposed to spread and deepen.

(b) Assessments

On the national level, strong cooperations exist, encouraging and supporting collaboration and mobility. Weaknesses have been identified on the international level (low mobility, reduced array of international partnerships). A strategy has been developed and an implementation plan is in action. Therefore improvement should be visible soon.

3 Summary of results

3.1 Final assessment

3.1.1 Accounting and Audit

Bachelor programme

Standard 1 - Study programme and programme management	partially met
Standard 2 - Staff	met
Standard 3 - Quality assurance	partially met
Standard 4 - Funding and infrastructure	met
Standard 5 - Research and development and appreciation of the arts	met
Standard 6 - National and international co-operations	partially met

Master programme

Standard 1 - Study programme and programme management	partially met
Standard 2 - Staff	met
Standard 3 - Quality assurance	partially met
Standard 4 - Funding and infrastructure	met
Standard 5 - Research and development and appreciation of the arts	met
Standard 6 - National and international co-operations	partially met

(a) Conditions

Condition 1: Contents on conceptual models from accounting and finance theory underlying the IFRS-framework as well as conceptual models underlying the international accounting standards (IAS) have to be integrated either in existing or in additional courses in the Bachelor and Master programmes.

Condition 2: The existing syllabi must be revised. It is necessary to provide a complete list of all modules (including thesis writing and defence, internships, state examinations) displaying the workload, both in Kazakh credits and ECTS credits, with regard to each module, each term, and the total workload of each study programme. The conversion of Kazakh credits into ECTS credits should consistently follow the official national transfer modus.

Condition 3: Open-ended questions have to be added to Student Evaluation of Teaching surveys to allow more freedom for students to provide feedback on the quality of educational provision.

Condition 4: Additional cooperation agreements/MoUs have to be signed with European universities in a greater variety of countries with regard to the programmes under review. UIB has to develop mobility partnerships within the ERASMUS+ framework. Even if the ERASMUS+ application timeline cannot be met during the period of the current accreditation process, practical steps towards application submission in 2017 must be documented for the programmes under review.

(b) Recommendations

1. The tasks, time schedules and responsibilities of the involved people should be defined and modelled preferably on the basis of a common approach (e.g. Unified Modeling

Language, UML, activity diagrams) for all processes in the study programme management system, i.e. planning new study programmes, evaluating existing programmes and updating programmes due to the feedback collected in the evaluation process or new legal requirements.

2. Recommendation for the Master programme: in order to achieve the higher scientific requirements in the Master programme, a deeper theoretical orientation is necessary. For this purpose the working and development of accounting theory and audit theory (especially related to the International Auditing Standards, IAS) should be explicitly taught in the study programme.
3. Recommendation for the Bachelor programme: to promote the achievement of the professional requirements the Bachelor students should be trained more deeply in accounting and audit theoretical reasoning.
4. Recommendation for the Master programme: to promote the scientific, i.e. theory-based thinking the Master students should be trained in solving scientific problems as well. In the accounting and audit discipline such problems are often related to deficiencies of current legal requirements that have to be eliminated by developing new and more adequate concepts and requirements.
5. Recommendation for the Bachelor programme: in order to establish a broader educational diversity in the Bachelor study programme, the teacher concentration should be eliminated by spreading the teaching load to several lecturers more equally.
6. External teachers (academics and practitioners) with international profile should be hired/used as short-time docents/visiting professors.
7. A distinguished IFRS expert should be integrated into the faculty at the full professor level.
8. The IFRS literature in the UIB libraries should be brought to the current state and be continuously updated over time.
9. The research focus should not only be based on handling situations within the current legal context. Instead a more forward looking perspective should be taken, where new concepts and solutions are developed in order to eliminate problems that arise from the existing legal requirements (e.g. not balancing operational leases under the current IFRS requirements).

3.1.2 Management

Bachelor programme

Standard 1 - Study programme and programme management	partially met
Standard 2 - Staff	met
Standard 3 - Quality assurance	partially met
Standard 4 - Funding and infrastructure	met
Standard 5 - Research and development and appreciation of the arts	met
Standard 6 - National and international co-operations	partially met

Master programme

Standard 1 - Study programme and programme management	partially met
Standard 2 - Staff	met
Standard 3 - Quality assurance	partially met
Standard 4 - Funding and infrastructure	met
Standard 5 - Research and development and appreciation of the arts	met
Standard 6 - National and international co-operations	partially met

(a) Conditions

Condition 1: More space should be given to leadership topics, such as introducing a module "Leadership Basics" on the Bachelor's level and integrating intercultural aspects of leadership on the Master's level.

Condition 2: The existing syllabi must be revised. It is necessary to provide a complete list of all modules (including thesis writing and defence, internships, state examinations) displaying the workload, both in Kazakh credits and ECTS credits, with regard to each module, each term, and the total workload of each study programme. The conversion of Kazakh credits into ECTS credits should consistently follow the official national transfer modus.

Condition 3: Open-ended questions have to be added to Student Evaluation of Teaching surveys to allow more freedom for students to provide feedback on the quality of educational provision.

Condition 4: Additional cooperation agreements/MoUs have to be signed with European universities in a greater variety of countries with regard to the programmes under review. UIB has to develop mobility partnerships within the ERASMUS+ framework. Even if the ERASMUS+ application timeline cannot be met during the period of the current accreditation process, practical steps towards application submission in 2017 must be documented for the programmes under review.

(b) Recommendations

1. A specific module, covering the presentation and discussion of theories and models of leadership should be created and offered already on the Bachelor's level. A similar module on a more advanced level, focusing (inter-) cultural challenges to personnel management and especially leadership in international settings and including role-plays should become part of the Master programme.
2. Recommendation for the Bachelor programme: the study programme could be further improved by adding integrating modules in the first stage of the Bachelor programme (insofar as the law would allow for this).
3. External teachers (academics and practitioners) with international profile should be hired. Short-time docents and visiting professors from abroad should be invited and encouraged to teach on both Bachelor and Master level.
4. Staff members should be encouraged and enabled to become members of international associations as (Asian) Academy of Management to get closer to international scientific community.
5. Due to recent changed and on-going generation change, the programmes should sharpen their profiles and research strategies. UIB should further support this process and encourage joint activities, possibly with international partners and corporations.

3.1.3 Marketing

Bachelor programme

Standard 1 - Study programme and programme management	partially met
Standard 2 - Staff	met
Standard 3 - Quality assurance	partially met
Standard 4 - Funding and infrastructure	met
Standard 5 - Research and development and appreciation of the arts	met
Standard 6 - National and international co-operations	partially met

Master programme

Standard 1 - Study programme and programme management	partially met
Standard 2 - Staff	met
Standard 3 - Quality assurance	partially met
Standard 4 - Funding and infrastructure	met
Standard 5 - Research and development and appreciation of the arts	met
Standard 6 - National and international co-operations	partially met

(a) Conditions

Condition 1: To reflect the actual range of the marketing domain, statistics and quantitative research methodology should be introduced as compulsory modules. Statistics should be a compulsory course, in both the Bachelor and Master programmes.

Condition 2: The existing syllabi must be revised. It is necessary to provide a complete list of all modules (including thesis writing and defence, internships, state examinations) displaying the workload, both in Kazakh credits and ECTS credits, with regard to each module, each term, and the total workload of each study programme. The conversion of Kazakh credits into ECTS credits should consistently follow the official national transfer modus.

Condition 3: Open-ended questions have to be added to Student Evaluation of Teaching surveys to allow more freedom for students to provide feedback on the quality of educational provision.

Condition 4: Additional cooperation agreements/MoUs have to be signed with European universities in a greater variety of countries with regard to the programmes under review. UIB has to develop mobility partnerships within the ERASMUS+ framework. Even if the ERASMUS+ application timeline cannot be met during the period of the current accreditation process, practical steps towards application submission in 2017 must be documented for the programmes under review.

(b) Recommendations

1. Aspects of internationalisation and international Marketing topics (e.g. international market entry, intercultural communication) should be included in the curricula of both the Bachelor and Master programmes.
2. More original literature sources should be included in the modules of both the Bachelor and the Master programmes.
3. A specific module covering Marketing theory is recommended foremost in the Master programme. This module should be held in English to be able to work with the original articles.

4. Theses should be made available and/or written in English.
5. Staff should be encouraged to participate in the international scientific community through participation in international conferences and memberships in organizations that are highly relevant for researchers, e.g. Academy of Marketing Science (AMS), Academy of International Business (AIB), American Marketing Association (AMA) or European Marketing Academy (EMAC).
6. Teachers with international experience or teachers from abroad should be hired to complement the current faculty. Visiting professors should be invited and encouraged to teach at UIB.
7. The structure of the Department of Marketing and Information Systems should be rearranged to separate Marketing from IT. This would support the unique research interests and activities of the Marketing Department and contribute to sharpening the research profiles of the study programmes under review.
8. Due to recent changed and on-going generation change should sharpen their profiles and research strategies. UIB should further support this process and encourage joint activities, possibly with international partners and corporations.

Recommendations valid for all programmes in Cluster "Economics"

1. Possibilities and chances of prolonging internships for the 4-week internships should be discussed with employers and search for international possibilities.
2. Improved *Student Guide* with detailed information on assessments system should be made available to students.
3. UIB should improve their way of communicating the results and consequences of Student Evaluation of Teaching surveys to students. The results should also be transparent to the students.
4. For the convenience of students, the large lecture rooms for 150 students should be supplied with one more overhead projector or the existing small unit should be replaced by a more powerful, larger one.
5. The multilingual website should be finished and allocated in the internet.
6. In the long term, it is recommended to provide a new campus with a modern style dormitory for domestic and foreign students which would allow expanded housing capacity for students from all regions of Kazakhstan and the neighbouring countries. The new building and other campus facilities should be accessible for disabled students and other people participating in UIB activities.
7. The new campus should include sports complex with modern sports equipment.
8. Research should further open up to international scientific community. International consortia should be supported by UIB. ERASMUS+ opportunities should be sought for and seized in different European countries.
9. Hiring a "grant manager" (part-time) or specialising staff into such a role as expert could be quite supportive for more and successful applications, both national and international.

3.2 Recommendations of the Review Panel

3.2.1 Accounting and Audit

(a) Bachelor

The Panel recommends the accreditation of the study programme with conditions.

(b) Master

The Panel recommends the accreditation of the study programme with conditions.

3.2.2 Management

(a) Bachelor

The Panel recommends the accreditation of the study programme with conditions.

(b) Master

The Panel recommends the accreditation of the study programme with conditions.

3.2.3 Marketing

(a) Bachelor

The Panel recommends the accreditation of the study programme with conditions.

(b) Master

The Panel recommends the accreditation of the study programme with conditions.

4 Appendix

4.1 Site visit agenda

Date: 2-4 December 2015

Place: University of International Business, Almaty, Republic of Kazakhstan

Panel

Name	Institution	Role
Prof. Dr. Katrin Hansen	Gelsenkirchen University of Applied Sciences, Germany	Peer from academia, head of the panel
Ass.-Prof. Dr. Katharina Maria Hofer	Johannes Kepler University Linz, Austria	Peer from academia
Prof. Dr. Walter Schwaiger	Technical University of Vienna, Austria	Peer from academia
Enisa Kurpejovic	Vienna University, Austria	Student peer
Gani Tasmaganbetov	Astana Chamber of Entrepreneurs, Kazakhstan	Peer with professional practice from Kazakhstan

AQ Austria coordinator

Zhanna Kuzminykh

Wednesday, 2 December 2015			
The meeting with UIB Management was a joint meeting of two panels, <i>International Relations</i> and <i>Cluster "Economics"</i> , and covered topics common for all study programmes under evaluation.			
Top	Time	Topic(s) inter alia	Participants / Interview partner(s)
1	11:00-13:00	Preparatory meeting	Panel and AQ Austria coordinator
2	13:00-14:00	Lunch break	Panel and AQ Austria coordinator
3	14:00-14:30	Short welcome and presentation of UIB	UIB Vice President: Marcin Duszynski
4	14:30-15:30	UIB organisation: strategy, finances, quality assurance	UIB Senior Management: DUSZYNSKI Marcin, Vice President MAKHMENKOVA Anar, Vice Rector for Academic Affairs SAGADIEV Baurzhan, Vice Rector for Financial and Administrative AFFAIRS BAIGARAYEVA Aida, ex Vice Rector for Scientific Affairs (standing in)

5	15:30-15:45	Internal discussion	Panel and AQ Austria coordinator
6	15:45-17:05	Organisation, management and development of the study programmes etc.	Heads of study programmes 'Accounting and Audit', 'Management', and 'Marketing': NURGALIYEVA Kuralai, Head of Department of Economics and Management; BERKIMBAYEVA Saule, Head of Department of Marketing & Information Systems; TUSEEVA Irina, Head of Department of Finance & Credit
7	17:05-17:20	Internal discussion	Panel and AQ Austria coordinator
8	17:20-18:40	Quality assurance, national and international co-operation, staff (faculty) development, research opportunities, etc.	Deans of Faculties delivering study programmes 'Accounting and Audit', 'Management', and 'Marketing': MUHAMMEDOV Abu, Dean of the Faculty of Economics and Accounting ONUSHEVA Irina, Dean of the Faculty of Information Technologies and Finance
9	18:40-19:00	Internal discussion	Panel and AQ Austria coordinator
10	19:00-20:00	Relevance of the study programmes for the job market, cooperation	Representatives of organisations employing alumni of the study programmes under review: DZHARMYHAMMEDOV Alizhan ('Asia General Group') SHAKIROVA Gulnar ('ID-Group') NURGALIYEV Erbolat ('Carlsberg Kazakhstan') ALTAYEV Beybut ('KKK Beton') SERIKBEKULY Ashat ('UP Consulting')
11	20:00-20:15	Wrap-up of Day 1, internal discussion	Panel and AQ Austria coordinator
	Ca 20:30	Dinner	Panel and AQ Austria coordinator

Thursday, 3 December 2015

Top	Time	Topic(s) inter alia	Participants / Interview partner(s)
12	10:00-11:30	Research and teaching issues, quality assurance, development, student support	Faculty of study programmes: AZIMBEKOVA Aigerim, PhD, Department of Economics and Management; ZHUSUPOVA Zhanat, MA, Department of Economics and Management; OSMANOV Zhasym, Candidate of Science, Department of Marketing and Information Systems; PAK Ella, MA, Department of Marketing

			and Information Systems; PASTERNAK Aleksandr, PhD, Department of Finance and Credit; TOKTABAYEV Azamat, Department of Finance and Credit; KADEROVA Natalia, Candidate of Science, Department of Finance and Credit.
13	11:30- 12:00	Internal discussion	Panel and AQ Austria coordinator
14	12:00 – 13:00	Lunch break	Panel and AQ Austria coordinators
15	13:00 – 14:30	Organisation of study programmes, student support, student involvement, quality assurance, assessment, etc.	Students of Bachelor programmes “Accounting and Audit”, “Management”, “Marketing”: MAYMAN Balnur, Accounting and Audit, English language Dept., 4 th year of study; AITKHOZHINA Alua, Accounting and Audit, English language Dept., 4 th year of study; ZHUMABAEV Khangueldy, Accounting and Audit, Russian language Dept., 4 th year of study; SHIATOLAEMN Anzhelika Akhmad, Management, Russian language Dept., 2 nd year of study; TELMANOVA Mekhrai, Management, Russian language Dept., 4 th year of study; RAKHYMBAI Nurlan, Management, Russian language Dept., 3 rd year of study; LAVENT Ruslan, Marketing, Russian language Dept., 3 rd year of study; AVANESYAN Roksana, Marketing, Russian language Dept., 3 rd year of study; BEKZHOEVA Tomiris, Marketing, English language Dept., 3 rd year of study.
16	14:30- 15:00	Internal discussion	Panel and AQ Austria coordinator

17	15:00-16:30	Organisation of study programmes, student support, student involvement, quality assurance, exams, research opportunities, etc.	<p>Students of Master programmes "Accounting and Audit", "Management", "Marketing": KARIMOV Rustem, Accounting and Audit (2-year Ped. Master's), Russian Dept., 2nd year of study; MAKHAEVA Zara, Accounting and Audit (2-year Ped. Master's), Russian Dept., 1st year of study; SATAEVA Asem, Accounting and Audit (2-year Ped. Master's), Russian Dept., 1st year of study; ASANOVA Dayana, Management (2-year Ped. Master's), Russian Dept., 2nd year of study; KULEKSHOVA Aizhan, Management (2-year Ped. Master's), Russian Dept., 1st year of study; KENESZHANKYZY Daria, Management (2-year Ped. Master's), Russian Dept., 1st year of study; RAIMKULOV Talgat, Marketing (2-year Ped. Master's), Russian Dept., 2nd year of study; SHARIFKANOV Rustem, Marketing (1-year Prof. Master's), Russian Dept., 1st year of study; RYSPEKOV Dautletbek, Marketing (2-year Ped. Master's), 2nd year of study.</p>
18	16:30-17:00	Internal discussion	Panel and AQ Austria coordinator
19	17:00-18:00	Quality assurance, organisation and management of study programmes	<p>Staff in charge of academic, organisational and quality assurance issues : Office Registry, IT Department, Career Centre TASTANOVA, Zhuldyz, Head of Office Registry; TOLENBEKOV Ernur, Head of IT Centre; KONDYBAEV Ablai, Head of Career Centre</p>
20	18:00-18:30	Internal discussion	Panel and AQ Austria coordinator
21	18:30 - 19:30	Relevance of the study programmes for the job, support services by UIB	<p>Alumni of the study programmes: BAKHYTGUL Kalibek, Marketing (BA), year of graduation: 2015; RAKISHEV Kamar, Marketing (BA), year of graduation: 2015; AZHYGOZHAEV Bauyrzhan, Accounting and Audit, year of graduation: 2014; BATYRKHANOVA Nazym, Management,</p>

			year of graduation: 2010(BA), 2012 (MA); KONAKIN Konstantin, Marketing, year of graduation: 2015
22	18:30-19:00	Wrap-up of Day 2, internal discussion	Panel and AQ Austria coordinator
	Ca 19:30	Dinner	Panel and AQ Austria coordinator

Friday, 4 December 2015			
Top	Time	Topic(s) inter alia	Participants / Interview partner(s)
23	09:00-10:00	Visitation of UIB library and other premises relevant for the study programmes	UIB representative: MAKHMENKOVA Anar, Vice Rector for Academic Affairs
24	10:00 – 10:30	Internal discussion	Panel and AQ Austria coordinator
25	10:30-11:00	Clarification of open issues (programme- and discipline-specific aspects)	Deans of the Faculties delivering study programmes under review; Heads of study programmes "Accounting and Audit", "Management", "Marketing": MUHAMMEDOV Abu, Dean of the Faculty of Economics & Accounting; ONUSHEVA Irina, Dean of the Faculty of IT & Finance; NURGALIYEVA Kuralai, Head of Department of Economics and Management; BERKIMBAYEVA Saule, Head of Department of Marketing & IT; TUSEEVA Irina, Head of Department of Finance & Credit
26	11:00 – 11:30	UIB organisation, strategy, finance, quality assurance	UIB President Erlan SAGADIEV
27	11:30-12:00	Internationalisation and cooperation strategies and implementation issues	UIB Vice President, Acting Head of International Relations Office Marcin DUSZYNSKI
28	12:00-12:30	Internal discussion, preparation of de-briefing session	Panel and AQ Austria coordinator
29	12:30 – 12:45	Final meeting with UIB management	UIB management: DUSZYNSKI Marcin, Vice President MAKHMENKOVA Anar, Vice Rector for Academic Affairs SAGADIEV Baurzhan, Vice Rector for Financial and Administrative affairs BAIGARAYEVA Aida, ex Vice Rector for Scientific Affairs (standing in)

30	12:45- 15:00	Lunch break	Panel and AQ Austria coordinator
31	15:00 - 18:00	Internal discussion, preparation of the first draft of report	Panel and AQ Austria coordinator
	Ca 19:00	Dinner. End of site visit.	Panel and AQ Austria coordinator