



Summary report on the accreditation of the study programmes “Accounting and Audit” (Bachelor, Master), “Management” (Bachelor, Master), “Marketing” (Bachelor, Master) at University of International Business (UIB), Almaty, Kazakhstan

Upon the request for accreditation of the University of International Business from 4 November 2015, AQ Austria conducted a cluster accreditation procedure of the study programmes “Accounting and Audit” (Bachelor, Master), “Management” (Bachelor, Master), “Marketing” (Bachelor, Master). In accordance with the “Guideline for International Accreditation of Bachelor, Master and PhD Programmes” adopted by the Board of AQ Austria in July 2013, AQ Austria publishes the following summary report.

1 Accreditation decision

At its 33rd meeting on 17th March 2016 the Board of AQ Austria decided to grant accreditation to the Bachelor programme “Accounting and Audit”, the Master programme “Accounting and Audit”, the Bachelor programme “Management”, the Master programme “Management”, the Bachelor programme “Marketing” and the Master programme “Marketing”, for a period of six years, subject to conditions.

The fulfilment of these conditions must be documented in writing within nine months (i.e. until 17th December 2016) and is subject to assessment by AQ Austria. In case of non-fulfilment, the accreditation will be withdrawn immediately.

2 Short information on the application for accreditation

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)

3 Short information on the accreditation procedure

University of International Business (UIB) submitted an application for accreditation of the study programmes in November 2015.

In the meeting on 2nd October 2015, the Board of AQ Austria passed the proposal for experts for the review and assessment of the study programmes.

Members of the Expert panel

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



A site visit at UIB took place in Almaty on 2nd and 3rd December 2015, which was attended by the expert panel and the coordinator from AQ Austria.

The Board of AQ Austria took the accreditation decisions in its 33rd meeting on 17th March 2016. The accreditation of the Bachelor programme is subject to conditions and is valid until 16th December 2022.

4 Subject matter of the application

The University

UIB is a private university, funded mainly by students' fees. The Ministry of Education also awards grants to students and further grants are allocated through sponsorship of major Kazakh national companies (e.g. KAZENERGY, National Bank) and means of national public funds (e.g. Yerzhan Tatishev Foundation, Bilim – Central Asia educational fund). Further financial contributions come from the UIB's president's family as well as the Nazarbayev Educational Fund.

UIB has three faculties (IT and Finance, Economics and Accounting, Postgraduate studies), and seven departments within these faculties offer study programmes on Bachelor, Master and PhD-level. More than 190 faculty teach at these departments, twelve out of them are professors (which corresponds to the academic degree of a "doctor of science") and 86 are docents (with either the academic degree of a "candidate of science" or a lower degree plus longstanding experience in university teaching).

More than 2900 students are enrolled at UIB on campus, further 1300 students study in UIB's distance learning programmes, correspondence and evening training courses.

The name „international“ in UIB's name does not derive from the university's internationality, but the understanding of „international economy“ vs. „state economy“ at the time of the foundation of UIB. UIB has contracts of different quality and content with approx. 25 universities, mainly in CIS countries, Europe and Asia.

UIB focuses on economics, but offers study programmes in the humanities as well as in technical disciplines in the three level cycle Bachelor – Master – PhD. The university is strongly involved in distance learning studies. Due to the size of the country this kind of study has been well accepted in Kazakhstan and is very popular especially with working students and students with special needs.

The study programmes

UIB Bachelor programmes under review are offered as full-time four-year programmes based on the combination of theory and practice. Master programmes are delivered in two modes: 1-year ("profile") 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. Students pursuing the 2-year "pedagogic" Master programmes are additionally provided with knowledge and skills applicable in their further careers as academic or researchers able to work in higher education and/or pursue a doctorate qualification.

The **Bachelor programme "Accounting and Audit"** aims to develop students into skilled, strategically-oriented accountants and auditors, equipped with in-depth knowledge in social

sciences, economics, business, finance, corporate finance, auditing and taxation. Upon successful completion of the programme, graduates are qualified to:

- take on a variety of roles in management, entrepreneurship, commercial and scientific activities of organisations, based on their wide knowledge of accounting and audit;
- work in a variety of organisational environments and with a variety of partners/customers;
- know how to undertake a wide range of accounting and audit activities as well as support the overall management of the organisation;
- understand the wider environmental setting of their skillset and knowledge, and be able to contribute to wider business operations.

Graduates are able to utilise their knowledge and skills in support of a wide range of organisations in government, public accounting, industry, business, and not-for-profit sector.

The **Master programme “Accounting and Audit”** provides enhanced understanding of fundamental accounting and audit topics, integrates practice with theory and develops a strategic orientation. Students pursue in-depth and specialised topics; graduates are qualified to:

- take on a variety of more advanced roles in management, entrepreneurship, commercial and scientific activities of organisations, based on their wide knowledge of accounting and audit;
- work in a variety of organisational environments and with a variety of partners/customers;
- undertake a wide range of accounting and audit activities as well as support the overall management of the organisation;
- take on managerial functions related to their qualifications.

Graduate employment opportunities include entry to higher level accounting and audit jobs in the public, private and non-governmental sectors. Graduates of the ‘pedagogic’ Master programme are also qualified to pursue doctoral studies.

The **Bachelor programme “Management”** is designed for students seeking to acquire management and business knowledge and develop skills in managerial decision making and problem solving. Graduates are qualified to:

- take on a variety of roles in management, entrepreneurship, commercial and scientific activities of organisations, based on their wide knowledge of management;
- work in a variety of markets and environments and with a variety of partners/customers;
- know how to undertake a wide range of business- and management-related activities as well as support the overall management of the organisation.

Graduates are employable in all sectors of the labour market – public, private and voluntary - including but not limited to banks, research and education institutions, media, industry etc.

The **Master programme ‘Management’** is targeted at students seeking to improve on their management and business theoretical know-how and develop wider skills in managerial decision making and problem solving. Graduates are qualified 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;
- work in a variety of markets and environments and with a variety of partners/customers;
- know how to undertake a wide range of management-related activities as well as support the overall management of the organisation.

Graduate employment opportunities include entry to higher level business, consulting and management jobs in the public/governmental, private and non-governmental sectors. Graduates of the ‘pedagogic’ Master programme are also qualified to pursue doctoral studies.

The **Bachelor programme “Marketing”** is designed for students seeking to acquire a concentration of marketing knowledge within a broad base of business concepts and develop skills in marketing decision making and problem solving. The programme focuses on proven

practices and application of theory in market research, consumer and market behaviour, sales management, advertising, quality management, law, and ethics in the marketing world. Upon successful completion of the programme, graduates are qualified to:

- take on a variety of roles in management, entrepreneurship, commercial and scientific activities of organisations, based on their wide knowledge of marketing;
- work in a variety of markets and environments and with a variety of partners/customers;
- know how to undertake a wide range of marketing-related activities as well as support the overall management of the organisation.

The major employment opportunities for graduates cover specialist marketing, advertising and PR agencies, as well as a variety of options exist across all industry sectors ranging from the financial, consumer and information technology industries to not-for-profit organisations, such as local government and higher education institutions.

The **Master programme 'Marketing'** aims 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.

Upon successful completion of the programme, graduates are qualified to:

- take on a variety of more advanced roles in management, entrepreneurship, commercial and scientific activities of organisations, based on their wide knowledge of marketing;
- work in a variety of markets and environments and with a variety of partners/customers;
- undertake a wide range of marketing-related activities as well as support the overall management of the organisation.

The programme trains marketing researchers to work in industry, consulting firms, non-profit organisations, government, and other organisations where marketing analysis adds value. Graduates of the 'pedagogic' Master programme are also qualified to pursue doctoral studies.

5 Summarizing results from the assessments of the expert panel

(a) Standard 1: Study programme and programme management

Cluster "Economics". The aims of all programmes in the cluster are logically connected with the institutional goals and strategies and are consequently transferred into the learning outcomes and qualification objectives of each programme. Nonetheless, the existing, rather complex interplay of responsibilities in the programme management should give way to more structured governance in order to ensure the alignment of the programmes with successively changing UIB's goals over time. The learning outcomes of all programmes are clearly defined, specified according to the Dublin Descriptors and harmonized with the QF-EHEA. The diverse teaching methods conceptionally support the practical orientation of the programmes.

The Kazakhstani law stipulates the mandatory use of the Kazakh credit system across the national higher education sector. The conversion of Kazakh (KZ) credits into ECTS credits is institutionalised at UIB according to fixed conversion rates determined by the law: 1 KZ credit = 2 ECTS credits, 2 KZ credits = 3 ECTS credits, 3 KZ credits = 5 ECTS credits, 4 KZ credits = 6 ECTS credits. However, the course syllabi reveal violations of the conversion rule in regard to several study courses in all programmes, e.g. transferring 3 KZ credits to 9 ECTS, or 4 KZ credits to 11 ECTS credits etc. A lack of information about the workload allocated to internships and thesis preparation further reduces the transparency of the information contained in the course syllabi.

Although the panel has some doubts that the legally required conversion of credits reflects the real workload of the students, the actual workload allows for the achievement of the qualification objectives. The combination of examination methods used in the programmes under review allows for in-depth assessment of various learning outcomes.

Diploma Supplement issuance is planned for UIB graduates of 2015/2016. The admission processes and requirements for all the study programmes are clearly defined and transparent. E-learning is prohibited by Kazakhstani law and thus not applicable to the UIB programmes. A Moodle-based information system is implemented at UIB as a learning platform and a campus management system including quality assurance agenda.

All the study programmes have a strong practical focus. The system of mandatory internships is an important part of the curriculum and a good vehicle for student employability enhancement. UIB Career Center is effectively supporting the placements through cooperation with ca. 180 enterprises, 100 of them being categorized as 'close partners'.

Accounting and Audit. The programmes have an applied science image due to their focus on practical contents and problems. For the Bachelor programme, the practical orientation meets the technical, scientific and professional requirements. The Master programme should have higher scientific requirements which now mainly relate to solving problems within the current legal context. The conceptual approach needed for a profound IFRS understanding is missing from both programmes. The audit part is covered with only one core course in "audit" in the Bachelor as well as in the Master programme. It is critical to expand the audit part to align the content of both Bachelor and Master programmes "Accounting and Audit" with their actual name.

Management. The study programmes focus on a variety of specific skills and are mostly structured consistently with their qualifications objectives. The content of the modules meets national and international standards. However, leadership as a scientific subject is missing from the curricula on both levels. Due to strict national regulations, explicit management modules (e.g. introduction into management, project management activities) are not offered in the first part of the Bachelor programme. The Master programme covers all the necessary aspects including complex and cross-disciplinary issues except for leadership and intercultural communication aspects which are especially relevant for the graduate level study.

Marketing. Both programmes offer a wide range of basic and advanced content. However, students' knowledge of statistics and quantitative marketing research methodology is quite limited. At the moment, statistics can be chosen as an elective course but it should rather be a compulsory subject due to its central importance in marketing. Internationalisation and intercultural aspects should be included in Bachelor and Master programmes. Currently the programmes concentrate more on available translations of the English literature and place little reliance on original sources. Though the focus of marketing courses on practical aspects is appreciated by employers, both Bachelor and Master programmes should include aspects of marketing theory to improve education towards a more integrated and wider applicable view.

(b) Standard 2: Staff

Cluster "Economics". The number and structure of the teaching and research staff are compliant with international standards. The student groups are rather small. Recruitment processes are installed following international standards. A programme to attract, retain and further develop high calibre staff has been started with a special budget planned. Workshops to increase the quality of teaching and research are conducted. Younger teachers are encouraged and supported to increase their formal qualifications. A generation change (older highly experienced, title-rich, and "traditionally" educated faculty with economics background who teach in Russian and Kazakh on the one hand, and younger more internationally oriented

and qualified faculty with very good English skills, on the other) is on its way leading to a specific inter-generation “tension” which motivates UIB for creating new approaches to harmonise scientific excellence and employability.

Accounting and Audit. The overall number of teaching and research staff is sufficient but the teaching load is not evenly distributed among the staff members in the Bachelor and Master programmes. For the tax and accounting disciplines, the faculty are scientifically qualified, have adequate vocational and teaching experience. In the IFRS and the audit discipline profound expertise is missing. The audit section of the programmes is not sufficiently covered by research staff; the faculty mainly consists of people with a strong tax and accounting background.

Management. The number and qualification of teachers and research staff meet the requirements to educate the current student population and support UIB’s strategic goals on the national level. The international dimension has gained attention as well, especially among younger faculty. A large part of the faculty are highly experienced and qualified in a rather classic form and on the national level. Younger staff members teaching core management disciplines are on a good way but must be further supported in obtaining PhD titles, international experience and contacts.

Marketing. “Marketing” is a comparatively recent programme which reflects a general situation of Kazakhstani universities. There are no full professors, and faculty are invited to teach on a part-time basis. There is a generation change; younger teachers are improving their qualification through PhD studies. 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.

(c) Standard 3: Quality assurance

The study programmes are fully supported by the institutional quality management system, including the Moodle system covering administrative agendas through all levels of UIB. Teachers, students, employers, and other stakeholders play an important role in decision making processes. Students sit on various committees and councils; employers’ opinions are transferred into practice after a systematic internal process. Meetings, discussions and decisions are recorded and traceable. Staff members are continually evaluated. Surveys, through which students can give feedback on the quality of teaching and other issues, are regularly conducted and monitored. However, only closed questions are currently used which limits the scope of feedback obtained. Furthermore, students do not receive systematic information on the survey results and follow-up measures. Thus, the system is functioning but not fully institutionalised.

(d) Standard 4: Funding and infrastructure

UIB building and facilities, equipment and library resources are sufficient. Educational and methodological literature is free and easily accessible to students. Funds are annually allocated for the replenishment of the library stock. The visitation of computer classes and study laboratories proved adequate technical equipment and efficient use of computer equipment available. However, there is a lack of up-to-date IFRS-related equipment in the UIB libraries. UIB catering services are convenient and affordable for students. Due to demographic changes, UIB expects to enrol more students in the next few years, so a new campus is planned including more modern facilities and a dormitory with a higher housing capacity. Of special attention should be the installation of facilities supporting disabled students and personnel. The UIB multilingual website is under development.

(e) Standard 5: Research and development and appreciation of the arts

Cluster "Economics". Sustainable work on distinct research topics is problematic in Kazakhstan due to the economic crisis and the governmental policy of granting priority to "new" research topics. UIB has developed a strategy to encourage concentration on certain important issues. A redesigned motivation system and supporting budget are expected to stimulate the research pursuits of staff in 2015-2016 through providing fixed remuneration for each type of output. Regarding scientific projects and international publications, the panel notes strong activities of the Accounting and Finance sector, less but still good contributions from the Management staff, while Marketing domain offers room for improvement.

Accounting and Audit. The research objectives of the staff mainly consist of solving implementation problems within the current legal context. The research activities are not explicitly scheduled; the strategy formulation for the future research and development is in its starting phase. Publications in the English language in the top international accounting and audit journals are not yet achieved. 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. Specific objectives and perspectives have not been defined yet. The interaction between research and teaching is ensured. The students are mainly integrated in research projects.

Management. A start towards a research strategy has been made. Faculty are involved in research to a varying degree. Research activities are mainly nationally oriented and mostly dedicated to short term projects. The research strongly relies on the investigation of issues raised by business practice, which is excellent to provide students with a practice-oriented education and establish close links with industry and business. Further improvement lies in the internationalisation of research activities. Budgets have been set, measures taken, directions developed. Research-based teaching is the principle which is consistently followed in the management programmes. Students are integrated into research activities through their theses writing, participation in national academic and research contests and conferences.

Marketing. UIB has formulated a strategy and measures towards improving research profiles and internationalisation of the study programmes. Research activities are widespread and intensive on the national level. Students are integrated into research projects where literature is adapted to the local context. Human resources should be developed towards internationalisation. Special attention should be paid to training in quantitative research methods. The objectives of the research are not fully focused. The current structure unites marketing and IT in one department which should be rearranged. Marketing should become a separate unit to support the unique and clear positioning of the marketing department and its research interests and activities.

(f) Standard 6: National and international co-operations

On the national level, strong cooperations exist that support collaboration and mobility in the study programmes under review. National projects encourage and support UIB's internationalisation initiatives. On the international level, however, the number and scope of projects is not yet satisfying. The international mobility is low. Only short-term visits called "international internships", required by law and highly appreciated by students, have been realised in a remarkable volume. UIB is aware of this limitation. Strategic directions 2013 – 2018 have been developed at UIB, with the internationalisation aspect emphasised. Based on this, a comprehensive "Implementation Plan for 2015 – 2017" was set up covering actions on all levels of UIB. A multilayer approach has been developed: national cooperations, regional 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. Good partnerships have been already developed with Poland. Further countries

as Eastern European ones are targeted, budgets have been set up. Mevlana University, Turkey, is considered a good opportunity for cooperation development. The advancement of the programmes is clearly encouraged and supported; good development in good direction is on its way.

Conclusion

The panel is of the opinion that the Bachelor and Master programmes are distinguished by a strong focus on practical relevance, motivated faculty from the academic and business communities, research-based education, a developed system of internships, and close collaboration with the local and national business community which ensures that graduates are prepared to successfully enter the national labour market. The areas of weakness identified in the accreditation report should be improved with regard to the conditions and recommendations contained therein.

The panel recommends the accreditation of all programmes with the following conditions:

Conditions that apply to all programmes:

- 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.
- 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.
- 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.

Additional condition for "Accounting and Audit" (B/M)

- 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.

Additional condition for "Management" (B/M)

- 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.

Additional condition for "Marketing" (B/M)



- 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.

6 Decision of the AQ Austria Board

The Board of AQ Austria decided on the accreditation of the programme at its 33rd meeting on 17th March 2016 and based its decision on the self-documentation and supporting documents submitted by UIB and the review report of the expert panel. UIB did not give any formal statement to the report.

The Board of AQ Austria considers the conditions for the study programmes formulated by the review team necessary and appropriate. However the Board suggested modifying or rephrasing of particular conditions of the expert panel into recommendations. The final formulation is given here:

6.1 Accounting and Audit

The Board of AQ Austria **decided to grant accreditation** to the study programmes

Bachelor-programme "Accounting and Audit" and the

Master-programme "Accounting and Audit"

at University of International Business in Almaty, Kazakhstan for a period of five years, **under the following conditions**. The fulfilment of these conditions must be documented in writing within nine months (i.e. until 17 December 2016) and is subject to assessment by AQ Austria. In case of non-fulfilment, the accreditation will be withdrawn immediately.

Conditions that apply to Bachelor-programme and Master-programme:

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. (Standard 1.5)

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. (Standard 1.4)

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. (Standard 3.3)

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. (Standard 6.1)

Furthermore, the review team advises that University of International Business considered the following **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).
10. Possibilities and chances of prolonging internships for the 4-week internships should be discussed with employers and search for international possibilities.



11. Improved *Student Guide* with detailed information on assessments system should be made available to students.
12. 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.
13. 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.
14. The multilingual website should be finished and allocated in the internet.
15. 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.
16. The new campus should include sports complex with modern sports equipment.
17. 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.
18. 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.

6.2 Management

The Board of AQ Austria **decided to grant accreditation** to the study programmes

Bachelor-programme “Management” and the

Master-programme “Management”

at University of International Business in Almaty, Kazakhstan for a period of five years, **under the following conditions**. The fulfilment of these conditions must be documented in writing within nine months (i.e. until 17 December 2016) and is subject to assessment by AQ Austria. In case of non-fulfilment, the accreditation will be withdrawn immediately.

Conditions that apply to Bachelor-programme and Master-programme:

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. (Standard 1.2)

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. (Standard 1.4)

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. (Standard 3.3)

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. (Standard 6.1)

Furthermore, the review team advises that University of International Business considered the following **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.
6. Possibilities and chances of prolonging internships for the 4-week internships should be discussed with employers and search for international possibilities.
7. Improved *Student Guide* with detailed information on assessments system should be made available to students.
8. 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.
9. 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.
10. The multilingual website should be finished and allocated in the internet.
11. 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.
12. The new campus should include sports complex with modern sports equipment.

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.

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.

6.3 Marketing

The Board of AQ Austria **decided to grant accreditation** to the study programmes

Bachelor-programme “Marketing” and the

Master-programme “Marketing”

at University of International Business in Almaty, Kazakhstan for a period of five years, **under the following conditions**. The fulfilment of these conditions must be documented in writing within nine months (i.e. until 17 December 2016) and is subject to assessment by AQ Austria. In case of non-fulfilment, the accreditation will be withdrawn immediately.

Conditions that apply to Bachelor-programme and Master-programme:

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. (Standard 1.2)

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. (Standard 1.4)

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. (Standard 3.3)

Condition 3

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. (Standard 6.1)

Furthermore, the review team advises that University of International Business considered the following **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.
9. Possibilities and chances of prolonging internships for the 4-week internships should be discussed with employers and search for international possibilities.
10. Improved *Student Guide* with detailed information on assessments system should be made available to students.
11. 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.
12. 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.
13. The multilingual website should be finished and allocated in the internet.
14. 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.
15. The new campus should include sports complex with modern sports equipment.
16. 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.
17. 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.



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The fulfilment of these conditions must be documented in writing within nine months (i.e. until 17th December 2016) and is subject to assessment by AQ Austria. In case of non-fulfilment, the accreditation will be withdrawn immediately.