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## THE IMPACT OF PROFESSIONAL ACCOUNTANCY ORGANIZATIONS ON THE QUALITY OF ACCOUNTING EDUCATION

**Purpose.** To assess the impact of professional accounting education provided by professional accounting organizations (PAOs) on the quality of accounting services.

**Methodology.** This study is quantitative research, and was conducted through a closed questionnaire. The questionnaire was completed through professional accounting organizations in Kosovo by its members, professional accountants, auditors and accounting technicians. Factor analysis and multiple regression were applied to measure the impact of professional associations on the quality of higher accounting education in Kosovo.

**Findings.** The results showed that professional associations that provide accounting services in Kosovo play a very important role in the sustainable development of accounting education in Kosovo, through the promotion of accounting education as well as in the framework of improving services, raising standards of accounting services in Kosovo, as part of their improvement.

**Originality.** It is proposed to improve professional accounting education programs in Kosovo through the provision of information by accountants and experts in the field who provide services in the public interest and meet high quality standards of the services they offer.

**Practical value.** Implications relate to the possibility of involving more companies and following the development trends of accounting education.

**Keywords:** *accounting education, professional accounting associations, quality of accounting services*

**Introduction.** The role of professional accounting organizations is very important in guaranteeing financial stability, securing and protecting the general interests of the public and providing services with high and professional quality through the provision of services by accounting and auditing professionals. Historically, accounting services have been broadly applied, which have been classified as calculations related to the accounts of various traders. The methodology of organizing and developing accounting education by professional associations varies from one country to another, which is based on the conditions and opportunities for the development of accounting as a discipline. Accounting education should be a priority to achieve success in this field, so it is considered that knowledge is a discipline that has nothing for sale, except forms or skills, as well as values that can be practiced. The issue of accounting education is considered a new form of sustainable development of high-quality accounting services [1]. The instructions within the accounting services are essential and must be applied in a structured way.

All services have had evolutions depending on the steps of development and interest in these services, while accounting is one of the issues that are extremely important for a stable and quality economy. Edwards shows that early accounting was applied in an autodidactic manner without any definite definition [2]. Sangster and Scataglinibelghitar present the history of the origin of modern accounting in a general form, which states that the earliest known guide to double-entry bookkeeping was published in 1494, where it served as a form or manual for businesses of the time [3]. Accounting education has a very important role in making accounting a professional service which enables sustainability of services [4]. The use of roles and the impact of accounting education programs across time and space are considered to offer many positive attributes. Based on the study conducted by [4], some aspects of the positive impact of accounting education are presented, such as the role of education in the emergence and development of the accounting profession, which enables involvement in the aspect legal and legitimizes the accounting profession. On the other hand, the aspect of accreditation and recognition of accounting at a further level is considered very important, to be recognized as the main

specialization in the field of international commercial and business education.

The interaction of accounting associations and individual accountants in the framework of the establishment of accounting education within institutions and within higher and secondary education is also considered important. Then, through this, innovations are also offered, and there are opportunities to connect the teaching and research of accounting, as well as other aspects which are related to all fields and aspects of life. The researcher [5] points out that a very important component for entering the accounting profession has been created in many educational institutions around the world, which is considered to be an academic discipline. The authors [6] have suggested that rubrics that can be applied can be useful and valuable to achieve the expected results. They managed to introduce some important elements such as the measurement of accounting content, the methodology of scientific research in the field of accounting as well as critical thinking. The main purpose of the research is to measure the effects of professional accounting associations on the quality of accounting education.

**The role of professional accountancy organizations.** For sustainable economic and social development, as well as in terms of financial stability, we must take into account sustainability within the provision of quality financial information, which in principle should be reliable during and through decision-making. As we know around the world, accountants are directly or indirectly involved in the collection of data, in the way of their processing and verification, they also study the issue of the distribution of financial information, and they are responsible for providing accurate information to investors, creditors, or even other parties who may have an interest. Economic reality can be represented by financial information of high quality and is important. It is considered that accountants who are at the professional level, play a very important role at the public level since they manage to simultaneously serve the public through their work with clear information that contributes to sustainable economic development [7].

A high-quality accountant has a significant impact on the economic development of his/her country, with financial stability that has effects on the markets and all economic sectors of a country. Through this profession, we manage to promote support in the framework of the growth and development of businesses in general. Quality education in the field of ac-

counting and also provided by professional accounting associations has important effects on strategic and financial management, where through them the protection of the interests of investments and shares is achieved. In the research conducted by [8], it is considered that through the development of accounting education, important professional elements of accountants have been created, which serve them in achieving their goals. Accounting services are organized and regulated through laws in all countries of the world, have certain methodologies and standards, and also support international accounting standards. This legal regulation of accounting and auditing services, as well as the implementation of standards, is represented and regulated jointly by each government. Professional bodies, such as the representatives of the interests of the accounting profession, their members, and the interests of the public, also have an important role here.

It is considered that the development of dialogue and cooperation between professional accounting organizations and government bodies is very essential, to ensure some form of appropriate balance between self-regulation by the profession, self-regulation with oversight and public accountability, and external regulation [9]. The role of professional accounting associations in the regulation of the accounting profession has a wide involvement, starting from a series of issues as part of the requirements for entry into this profession, then the aspects of licensing, education, monitoring levels of the professional ethics of accountants and auditors; there is an important role in the drafting of standards in the implementation of professional accountants. One of the important issues is the consistency and strength of an accounting professional, which may depend on the conditions and qualities of the service it offers, the ability to achieve effective results, efficiency in the implementation of standards and competition. The role of professional accounting education associations is also important in ensuring high quality and consistency in the quality of services provided at all levels of accounting and auditing services [10]. In the framework of all this responsibility and support from professional accounting associations, it enables accurate and qualitative financial reporting, which is prepared or even audited by accounting professionals, who are considered to be reliable in providing these services. In addition, at the global level, convergence manages to include the development of high-quality standards which are accepted and developed internationally by international accounting bodies, and which enable us to adapt and continuously implement these standards by national bodies, based on cooperation and recognition [11].

#### Continuing professional training of accountants – CPD.

A very important aspect is the continuous development of accounting professionals, a matter which affects the sustainability of services with professionalism and high quality. The obsolescence of professionals in the professional aspect of accountants would result in an outdated service as well as without stability. For this reason, special importance is given to the continuous professional development of accountants, so that the services provided are timely and able to cope with changes. In research conducted by Rahman and Velayutham in 1998, the authors concluded that the lack of training in the professional development of accountants has significant negative effects on all accounting services provided.

An important issue in this aspect is time management, a very important element for educators and accounting professionals, where efficiency and productivity in these matters are required all the time. In the research [12], the authors offered various academic level recommendations, where they requested that a more suitable level be reached within the business community and that the services which are considered integrated be useful and important for all parties involved. There is a kind of synergy between them, which is useful in addressing ethical issues. The study conducted by the authors [13] offered the proposition that the main factors of the professional development process of accountants could improve their skills con-

cerning the research field and their administration. Continuous professional education is considered to be essential for the professional development of accountants, [14] so it is very useful for accountants to learn and practice their skills. Based on the international education standard IES7, it is required that professional accountants are very competent and achieve a professional development of their skills, to be able to accurately perform their responsibilities at practical and theoretical levels [15]. Most accountants in practice follow or are aligned with international standards of professionalism, which indicates that we have a strong structure of continuing professional education of accountants [16]. The authors [17] concluded that professional accountants present a very important position in the organization of business at the global level, within their technical skills and other aspects.

**Methodology.** This study has a quantitative approach, where the impact of professional accounting associations on the quality of accounting services in Kosovo is evaluated. The development of the research was done through a questionnaire with structured questions that were completed through a standard five-level Likert scale, where the lowest level completely disagreed and the highest was completely agreed. The questionnaire was sent directly to members of professional accounting organizations in Kosovo, who provided their opinions on accounting education and continuing professional development. Descriptive data provide information regarding respondents' opinions on each of the questions of the survey. Factorial analysis was applied in order to accurately find the effects of accounting education in Kosovo, in the form of services of professional accounting associations. Through regression analysis, we have measured the impact of professional accountability organizations on the quality of services as well as other general aspects of the accounting profession. Correlation analysis which was used to measure significant relationships between variables, which represent importance on each other, as well as Spearman Correlation was applied as the data resulted in non-normal distributions.

**Econometric model and conceptual framework.** To achieve the study objective, the empirical model is specified as follows

$$Y_{i,t} = \beta_0 + \beta_1 \cdot OA_{i,t} + \beta_2 \cdot OICPD_{i,t} + \beta_3 \cdot BCPD_{i,t} \cdot \varepsilon_{i,t},$$

where *OA* is online activities; *OICPD* is opportunities and incentives for *CPD*; *BCDP* is for benefits of *CPD*.

Conceptual framework which aims to achieve knowledge development of accounting education is presented in Fig. 1.

This paper has one main objective – to assess whether and how the PAOs have an impact on the quality of accounting services. The research question is causal, as follows: What is the impact of professional accountancy organizations on the quality of accounting services in Kosovo?

The participants (respondents) in the research are members of professional accountancy organizations in Kosovo, professional accountants, auditors, and accounting technicians in the public and private sectors, which provided valuable insight. The research was conducted during the January to June 2021 period. The expected effects of the research (impact of study) are directly attributed to professional ac-

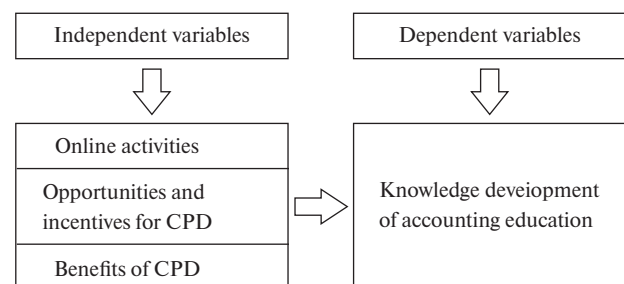


Fig. 1. Conceptual framework

countancy organizations, in maintaining and developing professional competence, as well as to further improving the quality of professional accounting education.

The limits of the research can be defined by the time of conducting the research, which was during the time of the Covid-19 pandemic, and in scientific terms, we may need to analyze future reports and compare them with international accounting standards too.

**Results and Discussion.** This section analyzes and discusses the data collected from professional accountancy organizations. The data are presented first in descriptive form, then through factor analysis using SEM, to evaluate the relationship between variables we employed multiple linear and logistic regression analyses.

**Descriptive statistics results. Professional development activities.** We find that most organizations say that Professional Development allows them to maintain and improve their technical knowledge and professional skills, as well as provides reasonable assurance to its members. They noted that they have the opportunity to be globally competitive and equitable while expressing that they are not useful to enhance their experience. In this context, there is a shortcoming, but in other cases, we have a very positivist approach from professional accountancy

organizations in Kosovo. It is also considered that this should not be the sole responsibility of the company or the employer, but these requirements should be very high and current. They should distinguish between the different types of activities offered based not only on the number of hours spent but should also work on high results. They state that they provide services for each activity in results and not in inputs. Descriptive statistics for opportunities and incentives for continuing professional training of accountants are presented in Table 1.

We understand that the organization has been subject to random audits by professional accountancy organizations, also regulators/professional associations say that they should ask members of professional development, and consider that it should be the duty of a professional accountant to undertake professional development, and unanimously state that career advancement requires continuing professional development (Table 2).

**Online Activities.** Even within the online activities, we see that to reach a professional level professional training must be applied, and they say that they are not very suitable when they are offered online (Table 3). They can do online activities, but they are not very happy with the forms of motivation and participation of young people or whether they are at a profession-

Table 1

Descriptive statistics for opportunities and incentives for CPD

Description	I don't have a positive opinion at all		I don't have positive thinking		Neutral		I have positive thinking		I have a completely positive opinion	
	N	%	N	%	N	%	N	%	N	%
A form of continuing professional development activities allows me to maintain and improve technical knowledge and professional skills	0	0.0	0	0.0	1	4.0	7	28.0	17	68.0
CPD activities provide reasonable assurance to members of the PAOs and provide the technical knowledge and professional skills to carry out my work	0	0.0	0	0.0	2	8.0	10	40.0	13	52.0
CPD activities allow me to be globally competitive and equivalent as a certified public accountant	1	4.0	1	4.0	4	16.0	7	28.0	12	48.0
CPDs are not useful for enhancing the experience	15	60.0	2	8.0	3	12.0	2	8.0	3	12.0
If CPD activities were not necessary, I would not attend them	1	4.0	2	8.0	3	12.0	4	16.0	15	60.0
CPD activities should be the sole responsibility of the company or employer	11	44.0	2	8.0	5	20.0	2	8.0	5	20.0
CPD activities requirements should be much higher than current requirements	0	0.0	1	4.0	2	8.0	9	36.0	13	52.0
CPD activities requirements should not be measured on an annual basis	1	4.0	2	8.0	4	16.0	6	24.0	12	48.0
CPD requirements should differentiate between different types of activities offered based not only on the number of hours spent	1	4.0	0	0.0	3	12.0	7	28.0	14	56.0
CPD requirements should be based on results and not on inputs	0	0.0	0	0.0	6	24.0	7	28.0	12	48.0
I keep notes of each CPD activity I attend	0	0.0	1	4.0	5	20.0	6	24.0	13	52.0

Table 2

Descriptive statistics for CPD

Description	I don't have a positive opinion at all		I don't have positive thinking		Neutral		I have positive thinking		I have a completely positive opinion	
	N	%	N	%	N	%	N	%	N	%
I have been subject to a random audit by PAOs	7	28.0	2	8.0	3	12.0	3	12.0	10	40.0
Regulators/PAOs should make CPD mandatory for all professional accountants	0	0.0	0	0.0	3	12.0	4	16.0	18	72.0
The organization/employer should request CPD activities	0	0.0	0	0.0	2	8.0	4	16.0	19	76.0
It is my job as a professional accountant to attend CPD activities	3	12.0	0	0.0	2	8.0	5	20.0	15	60.0
Career advancement requires CPD activities	0	0.0	0	0.0	0	0.0	2	8.0	23	92.0

Descriptive statistics for online activities

Description	I don't have a positive opinion at all		I don't have positive thinking		Neutral		I have positive thinking		I have a completely positive opinion	
	N	%	N	%	N	%	N	%	N	%
My desire to be a skilled professional requires CPD activities	0	0.0	0	0.0	0	0.0	5	20.0	20	80.0
Online CPD activities are not effective due to the use of computer equipment (hardware, software, and internet)	3	12.0	5	20.0	10	40.0	5	20.0	2	8.0
I can carry out CPD activities online whenever I am asked and wherever there is internet	1	4.0	1	4.0	6	24.0	10	40.0	7	28.0
My employer promotes online CPD activities	5	20.0	5	20.0	3	12.0	8	32.0	4	16.0
PAO encourages online CPD activities	1	4.0	1	4.0	7	28.0	8	32.0	8	32.0
I am informed about online CPD activities offered by the organization	3	12.0	1	4.0	3	12.0	8	32.0	10	40.0
I am informed about online CPD activities offered by PAO	1	4.0	2	8.0	2	8.0	6	24.0	14	56.0
I am informed about online CPD activities offered by educational institutions	1	4.0	7	28.0	5	20.0	6	24.0	6	24.0
I am informed about online CPD activities offered by private providers	6	24.0	4	16.0	5	20.0	8	32.0	2	8.0
Online CPD activities allow me to undertake a wide range of services, pieces of training and activities	1	4.0	4	16.0	6	24.0	10	40.0	4	16.0

al level. They have good knowledge of the application of on-line pieces of training in various aspects, but it is not that they are very applicable enough.

**Factor analysis results.** The results below (Table 4) show the factor analysis; it was conducted to identify important factors within the knowledge and activities applied by professional accountancy organizations in Kosovo. Therefore, we applied factor analysis within the group of questions that are directly related to this action.

According to the above results, we see that KMO is equal to 0.430, Bartlett's Test equals 72.913, degree of freedom makes 45, and p-value is equal to 0.005, which means that we can proceed with the interpretation of the results. Table 5 shows the eigenvalue test for components 1–10 (Fig. 2).

According to the table above we see that the data are classified into five main factors which have exceeded the value of Eigenvalues 1.

Based on the following results (Table 6) we see that the first factor are classified variables – 'I know about online CPD activities offered by professional accountancy organizations'

Table 4

## Bartlett's test

KMO and Bartlett's test		
Kaiser-Meyer results		0.430
Test of Bartlett's	Chi-Square	72.913
	Df	45
	P-value	0.005

(0.837) and 'CPD online allows me to undertake a wide range of services, training, and activities' (0.847), then in the second factor there are the variables – 'I can perform CPD activities online whenever I am asked at work and wherever there is internet' (0.825) and 'I have knowledge of CPD activities online provided by the Organization' (0.839), the third factor is the variable 'My employer promotes CPD activities online' (0.918), then to the fourth factor is the variable 'My desire to be

Table 5

## Eigenvalue test

Component	Test of Variance								
	Initial eigenvalues			Extraction sums of squared loadings			Rotation sums of squared loadings		
	Total	%	Cumulative	Total	%	Cumulative	Total	%	Cumulative
1	3.121	31.213	31.213	3.121	31.213	31.213	2.074	20.742	20.742
2	1.414	14.137	45.349	1.414	14.137	45.349	1.809	18.093	38.834
3	1.269	12.691	58.041	1.269	12.691	58.041	1.537	15.371	54.206
4	1.114	11.145	69.185	1.114	11.145	69.185	1.377	13.767	67.973
5	1.018	10.185	79.370	1.018	10.185	79.370	1.140	11.397	79.370
6	0.782	7.824	87.194	–	–	–	–	–	–
7	0.498	4.983	92.177	–	–	–	–	–	–
8	0.420	4.196	96.373	–	–	–	–	–	–
9	0.274	2.738	99.111	–	–	–	–	–	–
10	0.089	0.889	100.000	–	–	–	–	–	–
PCA results									



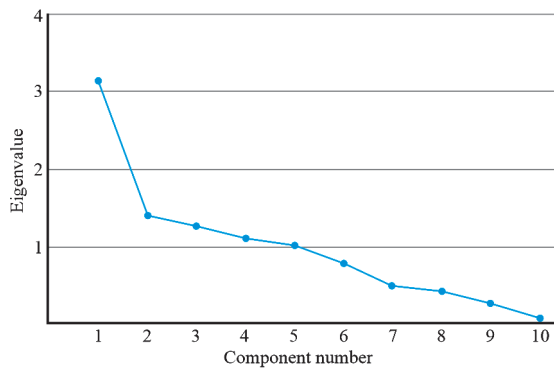


Fig. 2. Scree plot – factor analysis

Table 6

Rotated component matrix

Description	Component				
	1	2	3	4	5
I am informed about online CPD activities offered by educational institutions	0.837	–	–	–	–
Online CPD activities allow me to undertake a wide range of services, pieces of training and activities	0.847	–	–	–	–
I can carry out CPD activities online whenever I am asked and wherever there is internet	–	0.825	–	–	–
I am informed about online CPD activities offered by the organization	–	0.839	–	–	–
My employer promotes online CPD activities	–	–	0.918	–	–
My desire to be a skilled professional requires CPD activities	–	–	–	0.860	–
Online CPD activities are not effective due to the use of computer equipment (hardware, software, and internet)	–	–	–	–	0.933
PCA results					

a skilled professional requires CPD' (0.860) and to the fifth it is 'Online CPD activities are not effective due to the use of computer equipment (hardware, software, and internet)' (0.933).

Based on this analysis, these factors are the development of online learning, knowledge suitable for the development of online learning, motivation for online learning, support and encouragement for professional development, and the lack of development of online learning due to technological barriers.

**Regression analysis.** According to our multiple regression analysis (Table 7), we see that the independent variables are online activities, opportunities, and incentives for professional development, benefits of professional development, while the dependent variable is the development of professional knowledge of accounting education in Kosovo.

Based on the results we find that in the practical activities of professional development we have the results ( $B = 0.165$ ,  $SH = 0.175$ ,  $\beta = 0.193$ , and  $Sig. = 0.355$ ) in the first model, then in the second model ( $B = -0.067$ ,  $SH = 0.166$ ,  $\beta = -0.079$  and  $Sig. = 0.588$ ) as well as in the third model; the results are presented as ( $B = -0.066$ ,  $SH = 0.093$ ,  $\beta = -0.077$  and  $Sig. = 0.486$ ), which shows that it is above 0.05 of the margin of error and in this case, this factor does not have a significant impact on the development of accounting education knowledge in Kosovo. In the second case we have the factor opportunities and incentives for professional development where it is listed in two models, exactly in the first model ( $B = 0.510$ ,  $SH = 0.162$ ,  $\beta = 0.611$  and  $Sig. = 0.005$ ), then in the second model ( $B = 0.470$ ,  $SH = 0.091$ ,  $\beta = 0.564$  and  $Sig. = 0.000$ ) where we say that statistically in both models there is an impact on the development of knowledge of accounting education in Kosovo, within professional accountancy organizations. As in the third factor, we have the benefits of professional development where we have results ( $B = 0.332$ ,  $S.H. = 0.047$ ,  $\beta = 0.683$  and  $Sig. = 0.000$ ) which show a significant impact on the development of accounting education knowledge.

Based on these results we say that statistically, the factors that affect the development of accounting education knowledge in Kosovo within professional accountancy organizations are the opportunities they provide for professional development and the incentive they practice, as well as the benefits of professional development. By this, we freely say that professional accountancy organizations play a very important role in Kosovo in the development of accounting education and services provided by this sector.

**Conclusion and recommendation.** The research was conducted with professional accountancy organizations to assess their impact on the development of accounting education in Kosovo, respectively in the development of accounting knowledge in practice and theory. The empirical results show that accounting education is a very important factor in the eco-

Table 7

Regression analysis

Independent variables	TEST 1				TEST 2				TEST 3			
	B	S.H.	$\beta$	Sig.	B	S.H.	$\beta$	Sig.	B	S.H.	$\beta$	Sig.
1. Online activities	0.165	0.175	0.193	0.355	-0.067	0.166	-0.079	0.588	-0.066	0.093	-0.077	0.486
2. Opportunities and incentives for CPD	–	–	–	–	0.510	0.162	0.611	0.005	0.470	0.091	0.564	0.000
3. Benefits of CPD	–	–	–	–	–	–	–	–	0.332	0.047	0.683	0.000
$R$	0.193				0.580				0.895			
$R^2$	0.037				0.337				0.802			
$\Delta R^2$	-0.005				0.277				0.773			
$F$	0.890				9.945				49.252			
ANOVA (Sig.)	0.355				0.011				0.000			
Dependent variable	Knowledge development of accounting education											

conomic development of a country, accuracy, and regulation of economic standards. They also agree that they have the opportunity to be globally competitive and equitable while expressing that they are not useful to enhance their experience and professionalism. According to the factor analysis, we find that they are classified into five factors as they are; the first factor can be named the development of online activities, the second factor is suitable knowledge for the development of online learning, and the third factor is named motivation or motivation for online learning, then the fourth factor is the support and encouragement for professional development, while the fifth factor is the lack of development of online learning due to technological barriers. From the results of the regression analysis, we understand that statistically, the factors that affect the development of accounting education knowledge in Kosovo within the professional accountancy organizations are the opportunities they provide for professional development and the incentives they practice, as well as the benefits of professional development. By this, we find that professional accountancy organizations play a very important role in Kosovo in the development of accounting education and the quality of services delivered by their members. Further, we can conclude that professional accountancy organizations in Kosovo have a significant role in the development of accounting education in Kosovo, promoting accounting education and as well as improving and raising the standard of accounting services.

Based on international accounting standards, it is clear to us that professional accountants must develop and maintain their professional competencies and responsibilities at a high level. They are requested to continue to promote the importance and commitment of DMK professional accountants to provide high-quality services and contribute to all sectors of the economy.

There should be a structure of analysis, measurement of standards, monitoring and implementation of their continuous professional development systems, ensuring that professional accountants serve the public interest and meet high standards in the quality of the services they provide. They are to create direct opportunities for connecting the professional practice of students from the first year of bachelor studies; to provide appropriate online training platforms. Improve technological standards in the field of accounting education; to improve study conditions and give students the opportunity for immediate employment; to use technology to better enable the assessment of critical thinking skills

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## Вплив професійних бухгалтерських організацій на якість бухгалтерської освіти

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**Мета.** Оцінка впливу професійної бухгалтерської освіти, що надається професійними бухгалтерськими організаціями (ПБО), на якість бухгалтерських послуг.

**Методика.** Ця наукова робота є кількісним дослідженням і проводилася за допомогою закритої анкети. Анкета була заповнена членами професійних бухгалтерських організацій Косова, аудиторами й технічними бухгалтерами. Факторний аналіз і множинна регресія були застосовані для вимірювання впливу професійних асоціацій на якість вищої бухгалтерської освіти в Косово.

**Результати.** Результати показали, що професійні асоціації, що надають бухгалтерські послуги в Косово, відіграють дуже важливу роль у сталому розвитку бухгалтерської освіти в Косово, завдяки сприянню підтримки бухгалтерської освіти, а також підвищенню стандартів бухгалтерських послуг в Косово в рамках їх поліпшення.

**Наукова новизна.** Запропоновано вдосконалення програм професійної бухгалтерської освіти в Косово шляхом забезпечення інформацією від бухгалтерів і експертів у цій галузі, які надають послуги в інтересах суспільства й відповідають високим стандартам якості послуг, що вони пропонують.

**Практична значимість.** Результати вказують на можливість залучення більшої кількості компаній і слідування тенденціям розвитку бухгалтерської освіти.

**Ключові слова:** бухгалтерська освіта, професійні бухгалтерські об'єднання, якість бухгалтерських послуг

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