

REVIEW



Of a dissertation for obtaining the educational and scientific degree "doctor" in:
field of higher education 3. Social, economic and legal sciences, professional
field 3.8. Economics, specialty Economics and Management

Author of the Thesis: ARDIANA EMURLAH BUNYAKU

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Plovdiv

Thesis topic: "THE ROLE OF PROFESSIONAL ACCOUNTING
ORGANIZATIONS FOR AGRICULTURAL DEVELOPMENT IN THE
WESTERN BALKANS"

Reviewer: Assoc. Prof. Vanya Krasteva Georgieva, Ph.D., Agricultural
University - Plovdiv, Higher Education Area 3. Social, Business and Legal
Sciences, Professional Degree 3.8. Economics, Science Specialty
Accounting, Control and Analysis of Business Activities

appointed as a member of the scientific jury with order No. РД-16-1090 /
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1. Brief introduction of the candidate

Ardiana Bunyaku graduated with a BA in Business Administration from the Faculty of Economics at the University of Pristina in 2006, and in 2011, majoring in Financial Reporting and Auditing at Pieter Budi College, Pristina, and graduated as a Master of Insurance. She has undergone many qualifications and trainings. She is fluent in written and spoken Serbian and English. She has technical competencies for working with Microsoft Office: Word, Excel, Power Point, Access and some experience with SQL Server. She defines her ability to establish and maintain effective working relationships with people in a multicultural and multiethnic environment and in her charitable community.

During the conflict in Kosovo in 1999, when a large number of Kosovo Albanians became refugees in neighboring Macedonia and elsewhere, Bunyaku was appointed as a manager of the Center for Mothers and Children in a Refugee Camp in Macedonia. She was responsible for ensuring a minimum standard of living, child health and well-being of 100 mothers and 400 children per day. In this role, Bunyaku managed a team of 12 staff to ensure the effective distribution of baby food, baby hygiene and clothing, as well as maintain records for the data in the center.

Since June 1999 she has been an Assistant to the International Food Aid Advisor. Her main activities and responsibilities are financial management, data collection, assistance in the preparation of training events and activities, and the provision of logistical support.

In 2001, Ardiana Bunyaku realized an opportunity to develop her knowledge and experience in finance and administration. She was appointed as an Assistant to the Finance and Administration Officer. Her responsibilities there include providing financial management information such as budgets, records and reports, and monitoring compliance with internal controls.

Since 2002 until now, Bunyaku is the executive director of one of the leading professional accounting organizations in the region - the Kosovo Society of Certified Accountants and Auditors (SCAAK). The organization provides training to more than 6,000 people in accounting, auditing and financial management in Kosovo. Her responsibilities include the recruitment and professional development of the members of the organization, the implementation of systems and processes to facilitate the effective management and activities in applying the International Federation of Accountants (IFAC) requirements for professional accounting bodies. Bunyaku works closely with key stakeholders in the Kosovo economy - government agencies and ministers, business enterprises, SCAAK members, the donor community, the banking sector, the Central Bank of Kosovo, the Kosovo Privatization Agency, universities and government regulatory boards.

Since 2018, Bunyaku is a Chairman of the Board of Trustees of the University of Pristina.

2. Relevance of the problem.

In the introduction, the PhD student substantiates the relevance of the topic of her thesis. The accounting profession faces many challenges - on the one hand - constant changes in standards, laws and regulations, and on the other hand - the public expectations. As an information system the Accounting does not work for itself. This information is intended for the needs of the management bodies of the enterprise and for external users. All of them have too many demands on its quality, such as timeliness, accuracy, objectivity, completeness, value and usefulness. Professional accounting constraints, identified as non-governmental organizations, have the difficult task to educate their members and raise the prestige of the accounting profession, as well as to control the quality of the accounting information in order to protect the public interest. In this sense, good governance of this type of organization is a guarantee that their mission is to work for the public interest, and not only to serve the interests of their members. These arguments give the grounds for the relevance of the dissertation research.

