

# Decision of the FIBAA Accreditation and Certification Committee



6<sup>th</sup> Meeting on June 29, 2022

## PROGRAMME ACCREDITATION

<b>Project Number:</b>	20/120
<b>Higher Education Institution:</b>	Narxoz University
<b>Location:</b>	Almaty, Kazakhstan
<b>Study Programme:</b>	PhD in Accounting, Audit and Taxation (Doctor of Philosophy)
<b>Type of Accreditation:</b>	initial accreditation

The FIBAA Accreditation and Certification Committee has taken the following decision:

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from April 2020, the study programme is accredited.

Period of Accreditation: June 29, 2022, until June 28, 2027.

The FIBAA Quality Seal is awarded.



**FOUNDATION FOR INTERNATIONAL  
BUSINESS ADMINISTRATION ACCREDITATION**

FIBAA – BERLINER FREIHEIT 20-24 – D-53111 BONN

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## Assessment Report

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**Higher Education Institution (HEI):**  
Narxoz University, Kazakhstan

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**Doctoral programme:**  
PhD in Accounting, Audit and Taxation

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**Qualification awarded on completion:**  
Doctor of Philosophy

# General information on the study programme

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**Brief description of the doctoral programme:**

The full-time doctoral programme PhD in Accounting, Audit and Taxation has a duration of three years (six semesters) and a workload of 180 ECTS credits. This workload includes theoretical training (lectures, practical exercises, independent work), research work, practice (pedagogical and research), scientific internships, as well as authoring and defence of a doctoral dissertation. Students have to publish the results of their research as a dissertation or as a series of scientific papers in scientific journals.

The programme has a focus on developing professional skills necessary for academia and research. But students are trained for a professional career in business and public organisations as well. There is high demand among local HEIs for practitioners in Accounting and Audit with capabilities for research and development in this area.

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**Type of accreditation:**

Initial accreditation

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**Projected study time and number of ECTS credits:**

3 years and 180 ECTS credits

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**Mode of study:**

Full-time

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**Programme cycle starts in:**

Fall semester

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**Capacity Load:**

20

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**Initial start of the programme:**

September 2010

# Procedure

A contract for the initial accreditation of the PhD in Accounting, Audit and Taxation (Doctor of Philosophy) was made between FIBAA and Narxoz University on November 9, 2020. On December 3, 2021 the HEI submitted a self-evaluation report, which included a detailed description of the programme and further documents in order to prove that the criteria for programme accreditation are met.

At the same time, FIBAA appointed a review panel<sup>1</sup>. The HEI has agreed with the chosen experts. The panel consisted of:

**Prof. Dr. Erich Barthel**

Frankfurt School of Finance and Management, Frankfurt, Germany  
Prof. em. for Corporate Culture and Human Resource Management

**Prof. Dr. Marion Halfmann**

Hochschule Rhein-Waal, Kleve, Germany  
Professor for Marketing and Market-Oriented Management  
Vice President for Studies, Teaching and Further Education

**Prof. Dr. Irina Kohler**

Hochschule Fulda, University of Applied Sciences, Fulda, Germany  
Professor of Management Science and Management Accounting

**Dr. Meruyert Narenova**

University of International Business, Almaty, Kazakhstan  
Academic Director of the MSc and PhD programmes  
on Economics and Management

**Dr. Loretta O'Donnell**

Nazarbayev University, Nursultan, Kazakhstan  
Vice Provost Academic Affairs

**Maik Oneschkow**

FedEx Express Germany GmbH, Frankfurt, Germany  
Manager Clearance Brokerage OPS, Frankfurt Airport

**Jens Weibezahn**

Technical University Berlin, Germany  
PhD Candidate in Industrial Engineering and Management

FIBAA project manager:

Dr. Birger Hendriks

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<sup>1</sup> The panel is presented in alphabetical order.

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference (because of the Covid-19 pandemic). The online conference took place on March 16 to 18, 2022 via the video conferencing tool *Zoom*. The same cluster included an appraisal of the study programmes Bachelor in Accounting and Audit (Bachelor in Business and Administration) and Master in Accounting and Audit with concentration on “Corporate Governance, Compliance and Performance Appraisal” (Master in Business and Administration) as well as an Institutional Accreditation of Narxoz University. At the end of the online conference, the panel has given a short feedback on its first impressions to representatives of the HEI.

The assessment report based on this was delivered to the HEI for comment on May 28, 2022. The statement on the report was given up on June 3, 2022. It has been taken into account in the report at hand.

## Summary

The panel's assessment takes into account the self-assessment and the results of the online conference (and the statement of the HEI to the assessment report).

The doctoral programme PhD in Accounting, Audit and Taxation offered by Narxoz University fulfils the FIBAA quality requirements for doctoral programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on June 29, 2022 and finishing on June 28, 2027. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and with the Bologna Declaration.

The panel members identified several areas where the programme could be further developed:

- discussing with the government in which way the publication requirements can be adapted to adequate workload (see chapter 3.1);
- describing more into detail the methods and duration of assessments and examinations concerning type and extent, whether it is an oral or written examination, a lecture or an assignment (see chapter 3.1).

The measures that the HEI takes in order to implement the recommendations of the panel members will have to be considered during the re-accreditation.

There is one criterium in which the programme exceeds the quality requirements:

- Networking of the scientists (see chapter 4.2).

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

## Information on the Institution

Narxoz University was created in 1963 as an independent organisation building on the Economics College of Kazakh National University (now Al-Farabi Kazakh National University). Its mission at that time was to educate highly qualified specialists to support the acceleration of structural reforms and economic growth. In its early years the University had three colleges: economic planning, accounting and finance. In 1964, the Programme for Postgraduate Studies was launched for scholars and academics and the Higher School of Economics was created for part-time studies.

The University has operated under various names which are chronologically: Alma-Ata Institute of National Economy (AINE); Kazakh State University of Economics; Kazakh State Academy of Management (KSAM); Kazakh University of Economics and the New University of Economics. Nevertheless, it has always been known informally as “Narxoz” which is an abbreviation of the Russian words “Narodnoye Khozyaistvo” meaning ‘national economy’.

In 2016, the institution was formally renamed as Narxoz University. In 2020 it became a Non-Profit Joint-Stock Company (NJSC). Sole shareholder is a Kazakhstani businessman. Students have to pay tuition fees. Any operational surplus is reinvested to support improvements in education and research quality. Narxoz as a private higher education institution has the task to train specialists in business, economics, digital technologies, law and social sciences. Since its creation in 1963, over 140,000 alumni have graduated from the University. From 2022, the University will move into newly reconstructed facilities.

In 2010, Narxoz was awarded seven state licenses for PhD programmes in the areas of Economics, Finance, Management, Marketing, Public Administration, Accounting and Audit and Business Administration. Since the creation of the Dissertation Council 147 students have been awarded PhD degrees by Narxoz University.

In 2021, Narxoz elaborated a new Strategy 2020 – 2025 which includes a stock taking of what has been achieved and at the same time a concept for future changes and developments. In this context the University’s actual mission was adopted in 2021 as part of the strategic review: to inspire, create knowledge and educate people who contribute to economic, legal, technological and social development.

The University wants to continue to serve the development of the Republic of Kazakhstan and Central Asia in general by contributing to further modernisation of the country. As a response to the current challenges including the COVID-19 pandemic and increasing requirements from students, parents and employers, in its new Strategy Narxoz describes several measures that have recently been taken:

1. The Academic Council was established as a collegial body responsible for decision making on academic issues including approval of academic policies and monitoring of their implementation.
2. Each Higher School has a Quality Assurance Committee (QAC) that makes an independent analysis of teaching quality.
3. Research and Research Ethics Committees have been established at the Academic Council to further build the standing of the University in the research community by assuring the compliance of student and faculty research activities with quality and ethical standards.

4. The Office of Academic Advising has been launched to assist students during registration and selection of courses, minors and faculty. They also support students in the preparation of their individual study schedule.
5. Research centres have become part of the higher schools to encourage the involvement of bachelor, master and doctorate students. At the same time the freedom of their activities has been secured.
6. The Office of Transformation led by the Advisor on Academic Quality to the President has been launched. The Office contributes to independent analysis of compliance with academic policies and to institutional research for relevant, effective and reasonable top management decisions on academic and other issues. Currently, the Accreditation Office conducts surveys among students and its results are discussed at Quality Assurance Committees and by the Academic Council.
7. The Higher School of Arts and Social Sciences was created with the purpose of offering first year students at other Higher Schools preparatory courses including ones on Academic Writing and Research Methodology.
8. Financial aid has recently been delegated to the Office of Student Affairs that is more closely involved in collaboration with students.

The strategic review of 2021 set four priority areas:

- Producing qualified graduates with a strong sense of ethics to build human capital capacity in key areas;
- Generating new knowledge through an applied research focus to support change processes;
- Serving as an example of how to manage a values-driven university in the region which is focused on efficiency, effectiveness and a relentless drive to raise quality;
- Attracting new students from across Central Asia to widen the reach of its impact.

By working on these goals, the intent is to deliver on the vision of the University in 2025, which is to be an internationally recognised University attracting talented youth from Central Asia with internationally accredited programmes and research that bring positive economic and social change.

Moreover, in 2021 Narxoz adopted a new Charter<sup>2</sup> that describes the organisational structure of the management and its responsibilities in contrast to the private owners.

For the education of students the University comprises Higher Schools that are subdivided into departments for the subjects and programmes<sup>3</sup>:

- Higher School of Economics and Management,
- Higher School of Digital Technologies,
- Higher School of Law and Public Policy,
- Higher School of Arts and Social Sciences,
- Graduate School of Business.

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<sup>2</sup> Charter of Non-profit joint-stock company "Narxoz University".

<sup>3</sup> A plan of the University's organisational structure is attached as Annex 1.



Whereas the Department of Accounting and Audit (as part of the Higher School of Economics and Management) is responsible for Bachelor and Master programmes, the PhD programme is under the supervision of the Provost and the PhD department. This department works closely with the department of Accounting and Audit on all programme management and quality assurance issues.

The tasks of the PhD department are as follows:

- organisation, coordination and improvement of the educational process for PhD programmes in accordance with the Academic Policy of the University;
- maintaining quality standards for PhD students' training;
- organisation, coordination and improvement of research/experimental research work of doctoral students;
- organisation and monitoring of pedagogical and research internship of doctoral students;
- organisation of work on the final certification of PhD students (Dissertation Councils);
- conducting an audit and evaluation of PhD programmes on the results of training and mastery of the necessary competencies by PhD students.

## Statistical data

The programme PhD in Accounting, Audit and Taxation started in 2010.

		2017	2018	2019	2020	2021
# Study Places offered by HEI		30	30	20	20	20
# Applicants	∑	53	56	10	24	12
	f	37	40	6	16	6
	m	16	15	4	8	6
Application rate		176,7%	186,7%	50,0%	120,0%	60,0%
# First-Year Students ( <i>accepted applicants</i> )	∑	29	30	9	15	6
	f	14	24	5	9	1
	m	15	6	4	6	5
Rate of female students		48,3%	80,0%	55,6%	60,0%	16,7%
# Foreign Students	∑	0	2	0	0	0
	f	0	2	0	0	0
	m	0	0	0	0	0
Rate of foreign students		0,0%	6,7%	0,0%	0,0%	0,0%
Percentage of occupied study places		96,7%	100,0%	45,0%	75,0%	30,0%
# Graduates	∑	6	8			
	f	3	8			
	m	3	0			
Success rate ( <i>students who finished their studies</i> )		20,7%	26,7%			
Dropout rate ( <i>students who dropped their studies</i> )		79,3%	73,3%			
Average duration of study		3	3			
Average grade of final degree		2,67	3,59			

According to Narxoz<sup>4</sup>, the decline in the number of applicants is primarily due to the tightening of the rules for admission to PhD studies by the Ministry of Education and Science of the Republic of Kazakhstan (MES). Over the past three years, the Ministry introduced several new requirements, such as:

<sup>4</sup> See Self-evaluation report (SER) p. 7.

- asking for a certificate of knowledge of a foreign language (TOEFL, IELTS, etc.),
- centralising exams under its own supervision,
- requiring at least 9 months of work experience.

Additionally, it is important to note the high cost of passing language exams and the low level of scholarship (\$250) provided per month. In 2021 the scholarship increased to \$400 per month, which caused a surge of interest on the part of applicants, but according to Narxoz<sup>5</sup> the requirement for work experience and the centralisation of exams cut off at least 60 % of applicants (only 6 out of 12 applicants were able to enrol at Narxoz in 2021).

In 2021, the PhD programme “Accounting and Audit” was updated to “Accounting, Audit and Taxation”. The discipline “International Taxation” was added to meet changes in the requirements of the MES. The development of the programme fully complies with approaches and tasks stated in Narxoz Strategy 2020-2025. In particular, the following indicators were determined:

1. increase to 95 % in the number of PhD students involved in research at the university;
2. rise to three publications per year including articles in Scopus journals and approved ones by the MES;
3. 100 % of students to be awarded degree of PhD;
4. enhance employability of PhD holders to 100 % in three months after graduation.

Assessment activities are based on regular qualitative and quantitative analyses of the programme performance. This revealed the decrease in the applicants’ interest for doctorate programmes in 2019-2021.

To reach the indicators set for 2021-2025 the department is initiating projects independently and also in collaboration with the Research Department of the University:

- professional development courses (Writing Scientific Paper and Research Grants in Kazakhstan and Abroad) using Moodle;
- monthly webinars on interim and final research results of PhD students;
- special procedure on preliminary assessment of quality and level of journals (jointly with Research Department);
- bi-annual attestation of PhD students to monitor individual schedules and thesis submission progress.
- meetings with employers (jointly with Career Centre and HR Office; for example, alumni meeting with representatives of Financial Centre of MES).

## Appraisal

As far as the programme at hand is concerned, the statistical numbers show that according to tendency the application rate as well as the rate of first-year students and consequently the number of occupied study places are decreasing.

Also, the described aspects and the MES requirements relating to scientific publications (also before 2019) are probably the cause for high dropout rate. Taking into account that internationally PhD attrition rates go up to 50 % for face-to-face doctoral programmes and up to 70 % for

online doctoral programmes <sup>6</sup> the PhD attrition rate for the PhD programme at hand is high but comprehensible.

To improve this situation, , the panel welcomes the impulses and processes of the change management that the President and the whole team of Narxoz have started, in particular with the new Strategy 2020 – 2025. During the online conference, the panel could observe a strong orientation towards further development and change of Narxoz which also means that the University needs time to make these strategic changes a reality.

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<sup>5</sup> See SER p. 8.

<sup>6</sup> See Kenneth L.Rigler a.o., Online Submission, 2021, [eric.ed.gov](https://eric.ed.gov)

# Description and Appraisal in Detail

## 1. Goals and Strategy

### 1.1 Objectives of the Doctoral Programme

The Accounting and Audit department of the University being responsible for the programme "Accounting and Audit" at the levels Undergraduate and Master was founded in 1963. The doctoral programme at hand belongs to the PhD department<sup>7</sup>.

The main feature of Narxoz doctoral programmes is to ensure an optimal balance between teaching and research activities, obtaining a broad scientific, educational and methodological training. The PhD programme in Accounting, Audit and Taxation focuses on training specialists, who are capable of identifying and solving problems in various areas of accounting, auditing and taxation, as well as conducting independent research based on critical analysis of theory and practice in the spheres of management, financial and tax accounting, and internal audit and analysis.

Narxoz PhD programmes in accounting and finance-related areas are interesting for applicants as financial services is one of the most important and most highly paid sectors in Kazakhstan (one of top 5 in Kazakhstan in 2020)<sup>8</sup>.

The PhD programme learning outcomes (further, PLO) are elaborated by the MES considering the circumstances of the national economy and the needs of academia. They are as follows:

PLO1	Use techniques in the field of academic writing and scientific style of presentation; to present the results of independent scientific research in various ways in different languages in a highly professional environment.
PLO2	Carry out teaching activities by designing educational programmes, by adapting and developing learning technologies.
PLO3	Manage innovative ("advanced") individual and group research projects in the field of business and management, by creatively applying modern methodologies in research and communication which are based on the economic development theory, and by conducting empirical analysis of research objects.
PLO4	Find non-standard solutions to unstructured problems in professional and scientific fields, by modelbuilding of research objects and by using software products and information-communication technologies.
PLO5	Freely focus on organization of accounting models used in international practice, in the trends in the standardisation of accounting.
PLO6	Focus on modern concepts and directions in the field of audit, to apply approaches,

<sup>7</sup> See above chapter Information.

<sup>8</sup> See SER p. 9.

	methods and models and other tools of audit in scientific research.
PLO7	Apply existing approach and develop new approaches in the field of planning and cost management to optimize them and to ensure the implementation of the organisation strategy under the conditions of uncertainty and risk.
PLO8	Systematise, analyse and evaluate the sources of information to identify the relationship and interdependence of economic and financial ratios for the purpose of scientific justification of managerial decisions and modelling the development process of the research object.

These PLOs comply with level 8 of the National Qualification Framework<sup>9</sup>. The latest and most demanding descriptor of the Framework requires a candidate to be a top-level manager to obtain specific competencies and knowledge, such as:

- 1) taking responsibility for rational decision making based on modelling of professional activities and cooperation (*PLO2, PLO7, PLO8*);
- 2) knowledge of the development of collaborative systems and frameworks; model methodologies; macroeconomic and macrosocial concepts (*PLO3, PLO6*).

Moreover, PLOs are set following student satisfaction and expectations, and can be revised if they turn out to be unreachable or incorrect. However, the results of annual surveys showed that 100 % of alumni indicated “high efficiency” of the PhD programme.<sup>10</sup>

## Appraisal:

The doctoral programme corresponds to the demanding goals of the European and National Qualification Frameworks. The doctoral programme and the pursued qualification and competency goals are matched with each other.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>1.</b>	<b>STRATEGY AND OBJECTIVES</b>					
1.1	Objectives of the Doctoral Programme			X		

## 1.2 Positioning of the Doctoral Programme in the education market

Currently, four HEIs in Kazakhstan have a licence for a PhD programme in the area of accounting and audit. Narxoz offers advanced trainings for enhancing skills and competencies via:

<sup>9</sup> [National Qualifications Framework for Higher Education corresponding to the EHEA Framework.](#)

<sup>10</sup> [PhD students survey on professors and disciplines](#)

- Professional courses (“Advanced Econometrics”, “Quantitative research methods in Economics”, “International taxation (advanced)”);
- Modelling, calculation and empirical estimation in individual research.

Until June 2021, one of the key advantages of the Narxoz PhD programme was that it had the only Dissertation Council in the country available for “*Accounting and Audit*”. In 2021 another council was established at Al-Farabi Kazakh National University. 2013-2020 all PhD students doing research in the area of accounting and audit studied in Narxoz and had their degrees awarded by the Council. Over this period 100 % of submitted research papers were in compliance with state standards and accepted by the MES. Narxoz now added the subject of taxation to the PhD programme which aims at achieving a new advantage in the competition with other universities.

Also, according to Narxoz<sup>11</sup> the programme objectives are different from those in other universities. For example, the KIMEP programme is taught in English and focused mainly on critical thinking rather than teaching or research experience. The PhD programme at Al-Farabi University aims at critical thinking, teaching, research as well as leadership of various research groups without a clear focus.

The programme “Accounting, Audit and Taxation” is focused on gaining practical research skills through such courses as Advanced Econometrics, Qualitative Research Methods in Economics, Theory and Methodology: Cost Accounting, Calculation of Products, Activities and Services and Advanced International Taxation. Theory is taught via Theory and Evolution of Audit and Research Methods. In order to ensure international collaboration every student has two supervisors, one of whom is from outside Kazakhstan (mainly from Russia or European countries). The PhD programme structure includes a research visit to a partner university outside the country (including visit upon invitation from external supervisor) for two weeks.

## Appraisal:

Amid strong regional competition the doctoral programme at hand is positioned convincingly in the postgraduate education market due to the described profile and the pursued qualification and competency goals. The panel welcomes the flexibility in designing the doctoral programme.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.	<b>STRATEGY AND OBJECTIVES</b>					
1.2	Positioning of the Doctoral Programme in the educational market			X		

<sup>11</sup> See SER p. 11 f.

### 1.3 Positioning of the Doctoral Programme in the Job Market for Graduates

The programme has a focus on developing professional skills necessary for academia and research. According to Narxoz <sup>12</sup>, there is high demand among local HEIs for practitioners in Accounting and Audit with capabilities for research and development in this area.

Research topics are designed to reflect the economic reality of the country. Some research results have been already implemented in practice. For example, results from papers *Cost Accounting Model for Agricultural Industry* (based on cases of poultry farming at Almaty oblast) were put into practice by a company in Kazakhstan.

Alumni of the PhD programme work in various Kazakhstani companies and HEIs sharing their knowledge and experience<sup>13</sup>.

#### Appraisal:

The doctoral programme with special focus on professional qualification for science and research is positioned convincingly due to the described profile and the pursued focus of research. It is also strongly positioned outside the science and research field by taking into account the professional qualification for employment due to the described profile and the pursued focus of research.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.3	Positioning of the Doctoral Programme in the Job Market for Graduates					
1.3.1	in the research fields			X		
1.3.2	outside the research fields			X		

### 1.4 Positioning of the Doctoral Programme in the Strategic Concept of the Higher Education Institution

Narxoz University in its Strategy 2020-2025 requires: The programme curriculum must be focused on training research specialists who can generate new knowledge to foster social and economic changes. Moreover, the University adheres to constant improvement of educational programmes which are in the greatest demand in the labour market. For Narxoz, “*Accounting, Audit and Taxation*” is one such programme. Additionally, the University standing depends on the performance of alumni of programmes in business and economics. For this reason, the advance of such programmes as “*Accounting, Audit and Taxation*” remains a major priority.

<sup>12</sup> See SER p. 15.

<sup>13</sup> [The Narxoz Working Commission Protocols: Where do Narxoz PhDs Work?](#)



The role of PhD students and alumni is to ensure continuity in education and create research results that are defined in the Strategy 2020-2025 by specific quantitative criteria for the PhD programme:

Indicator	Score		
	Low	Medium	High
Share of PhD students involved in research	50%	75%	95-100%
Publications of PhD Students (each)	1 article annually including databases approved by MES of RK, Scopus, Web of Science	2 articles annually, including databases approved by MES of RK, Scopus, Web of Science	3 articles annually, including databases approved by MES of RK, Scopus, Web of Science
Share of PhD students graduating in 3 years	80%	90%	100%
Employability	85%	90%	100%

This means that the University wants to substantially increase the scientific output in terms of publications. Also, the University's aim to become a leader in preparing professional managers in economics, business, law and social sciences in Central Asia is in part based on producing alumni from relevant PhD programmes.

## Appraisal:

The panel notes that the doctoral programme is oriented at Narxoz's strategic concept and welcomes that this has been described and presented in a comprehensive manner.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.4	The Positioning of the Doctoral Programme in the Strategic Concept of the Higher Education Institution			X		

## 1.5 Gender Equality and Equal Opportunities

Narxoz University prohibits any act of discrimination against members of its community - students, employees, faculty members - based on the race, colour, sex, national origin, religion, social status, disability or any other individual factors. More details are described in the Narxoz "Policy of equal access to education for students with disabilities" (2021) such as: Based on the

principle of equal access students with disabilities are provided with academic support throughout the entire period of study. The adviser provides advisory support for academic needs and, together with the students, develops an individual curriculum (hereinafter - IC), and then submits it for discussion to the Council of the Higher School. The school board approves the IC. Students with special needs are encouraged to visit the Student Affairs department. The LMS<sup>14</sup> Canvas allows students to apply distantly on various inquiries serving as a means supporting communication among students and administration.

Narxoz University acts with integrity and guarantees equal rights for all students including those at PhD programmes. Currently no disabled people study on the programme. Nevertheless, all study materials are available online at LMS Moodle and Canvas for students 24/7. Depending upon the nature of disabilities courses, exams and tests can be taken online or orally via tools such as MS Teams, Zoom, and Google Meets. These platforms were used during repeated pandemic lockdowns since March 2020.

All entrances at the University are equipped with ramps, while the Student Services Centres are located on ground floors near entrances. In 2022 the renovated main building will also be equipped with spacious lift cabins, special WC and classroom furniture to ensure equality of access and study.

### Appraisal:

Narxoz University fulfils its tasks in this doctoral programme by promoting gender equality and the enforcement of general prohibitions on discrimination. A claim for disadvantage compensation for disabled students in terms of temporal and formal requirements in the programme as well as for all concluding or accompanied certificates of achievement and within the framework of aptitude testing procedures is ensured.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
1.5	Gender Equality and Equal Opportunities			X		

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<sup>14</sup> Learning Management System.

## 2. ADMISSION

In 2021, Narxoz adopted by the decision of its Academic Council a document with the title Academic Policies<sup>15</sup>. It describes and regulates the main academic principles and procedures of Narxoz, inter alia those for admission. Moreover, Narxoz has installed Rules of admission for programmes of postgraduate education which include doctoral programmes. These internal regulations are based on and take into account the rules of admission approved by the MES. In 2021, MES updated these rules<sup>16</sup> which stipulate in detail the procedure, criteria and responsibilities for the admission to higher education programmes. The entrance examination was centralized across the country. HEIs no longer arrange examinations and are separated from admission except from anonymous review of candidates' research proposals by the University faculty. After documents' submission applicants have to register at the database of National Testing Center (NTC) and at the scheduled time take online (written) examinations on the NTC platform.<sup>17</sup>

In general, the basic steps remain almost the same in terms of documents, research proposals/essays and examinations. The test on critical and logical thinking was introduced. The current entrance examination for PhD programmes has three sections:

1. essay to assess analytical and creative abilities, i.e. ability to make judgements based on theories/concepts, social and individual experience;
2. test for assessment of critical and logical skills;
3. subject examination (area of expertise is indicated by the applicant during document submission). The exam comprises questions divided into three sections: the first question aims to assess theoretical knowledge; the second question intends to measure functional competencies; the third question focuses on systems thinking and competencies.

Each section is assessed separately by set criteria. The final grade is a sum of points for each section. Answers of applicants are encoded and sent to Subject Committees (experts) of selected HEIs for processing and assessment. Then results are sent back to the NTC which notifies applicants. Applicants can appeal if they disagree with the final grade.

After entrance examinations by the NCT, a competition for full-tuition scholarships from state funds (state grants) is arranged for each academic programme. Only applicants with final grades which were 75 points and above are eligible to participate in the competition. Based on the results, the University President issues an order on enrolment of state grant winners to the PhD programme.

The MES "Rules for Admission to Academic Programs at Higher Education Institutions" also outline the admission process for international students. International applicants are admitted to the PhD programme on a tuition fee basis. They are interviewed by Subject Examination Committees and if successful are enrolled five days prior to the start of the next academic period. Internation-

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<sup>15</sup> Approved of NJSC "Narxoz University" dated October 19, 2021.

<sup>16</sup> "Rules for Admission to Academic Programs at Higher Education Institutions.

<sup>17</sup> [Manual from the MES of RK on organization of admission exams to PhD programs](#)

al students are eligible to participate in competition for state grants only in cases of treaties and international agreements ratified by the Republic of Kazakhstan.

According to its Strategy, Narxoz aims for postgraduate programmes including doctoral programmes to attract students with some work experience. During the admission process priority will be given to them, though candidates without any experience can still apply.

Before the change in 2021, internal transparency of decision-making on admission at the University was achieved by open interviews and exams with involvement of representatives from the PhD department, the Admission Committee and area department, with unified assessment criteria for all candidates and use of video recording. In 2021 the transparency of admission was improved. As mentioned earlier, candidates submit necessary documents to the University, however, assessment of tests, essays and subject knowledge is done either automatically at NTC or at the University with anonymity of answers.

All employees (experts) of the University, evaluating answers of PhD programme applicants, signed separate consent forms on the assessment of applicants in accordance with the established criteria and policies, and also pledged not to disclose answers within three years after the examination was taken, not to discuss examination questions with applicants, students and faculty, the answers of applicants and not to give advice on educational programmes.

## Appraisal:

Admission conditions and procedures are properly defined and transparent. The selection procedure satisfies the legal requirements.

The decision on admission is based on transparent criteria and it is clearly communicated; rejections are reasoned based on the individual final grade. The responsibilities of MES and University are clearly regulated.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>2.</b>	<b>ADMISSION</b>					
2.1	Admission conditions and procedures			X		
2.2	Selection Procedure			X		
2.3	Transparency of the Decision on Admission			X		

## 3. Implementation

### 3.1 Structure

Projected study time	3 years, 6 semesters
Workload of the programme	180 ECTS credits
Workload per ECTS CP	30 hours (10 in class-room, 20 outside class- room)
Number of courses	9 (without internships and research work)
Number of contact hours	410 hours

The doctoral programme has a duration of six semesters with 15 weeks each over a three-year period (full-time) with a workload of 180 ECTS credits. This workload includes theoretical training (lectures, practical exercises, independent work), research work, practice (pedagogical and research), scientific internships, and writing and defence of a doctoral dissertation and / or scientific articles. The implementation of the programme is based on the Law on Higher Education as well as on the University's "Academic Policy"<sup>18</sup> which contains regulations for programmes at all levels, including doctoral programmes. All theoretical courses are taught in English.

The programme includes an individual research activity. The details are defined in an individual PhD action plan (IDAP)<sup>19</sup> which is approved during each student's first year of study. All academic courses and practical teaching assignments are scheduled for the first year of study to allow a focus on research during the second and third years of the programme. This individual learning path is based on the curriculum of the educational programme as well as on the catalogue of disciplines and the attainability matrix of the formed learning outcomes. The selected disciplines are included in the doctoral students work plan, based on the advice and recommendations of scientific consultants. Within this plan the doctoral student is obliged to attend all types of educational, practical and additional classes as well as scientific events. Students must fulfil the Individual work plan, including research work, publication of scientific articles, writing and defence of a doctoral dissertation.

In the Fall and Spring semesters students enrol into key courses on research methodology ("Research Methodology", "Academic Writing"), study applied courses ("Advanced Econometrics", "Quantitative Research Methods in Economics", "Financial Analysis and Project Appraisal", etc.) and begin their work on the dissertation. As part of the research component of the first year (25 credits out of 60 or 41 % of study load) PhD students start to examine relevant scholarly sources and develop a draft thesis structure in active collaboration with their supervisors. The major purpose of the first year is to equip the student with a foundational knowledge for successfully completing the programme requirements in accordance with the learning outcomes, with a clear understanding of their individual research work including thesis structure and literature review.

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<sup>18</sup> See above chapter 2.

<sup>19</sup> Individual Doctoral Action Plan

First year students create a three-year action plan for publications with their research supervisors. The preliminary assessments of topics and their relevance is discussed with both supervisors. Later, it can be evaluated based on the feedback of reviewers and the outcome of submissions to peer-reviewed scientific journals. From 2017 to 2020 44 PhD students published 62 papers in the journals of the Scopus and Web of Science databases. They took part in 137 conferences and published 112 articles in journals recommended by MES.

During the second year of study, PhD student are fully engaged in research work together with their local and international research supervisors. This also includes the preparation of the draft thesis and the publication of the first scholarly papers on the research topic. Each PhD student also has the opportunity to undertake a research internship by invitation of an international supervisor or found independently by students or with help of the PhD department for at least 15 weeks. By the end of the second year of study, PhD students (as outlined in the IDAP) are required to submit a draft of an article to a peer-reviewed journal with a percentile of at least 25 (it must be accepted for publication or already published) and already have at least 2 published articles in journals recommended by the MES.

Throughout the third year, the students are fully engaged in research work and prepare for their final qualifying examination. During this period, they complete their thesis and undergo internal examination.<sup>20</sup> On the recommendation from the PhD department, a pre-defence of the dissertation is arranged within the department. If the outcome is positive, the PhD student submits his/her work to the Dissertation Council.

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<sup>20</sup> [Provision for preparation and performance of thesis projects in NJSC «Narxoz University»](#)

## Curriculum

### Accounting, audit and taxation: PhD program, 6 Semesters



Modul No.	Title of Module / Course Unit	Credit Points per Semester						Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	Weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	Hours in Class	Hours Self-Study			
<b>1st Semester</b>												
<b>General Education Required - 24 ECTS</b>												
GED7201	Research Methods	5						45	105	L/S	Exam paper (120 min)	40/100
GED7202	Academic writing	3						30	60	L/S	Exam paper (120 min)	40/100
GED7203	Scientific research work including the writing of doctoral dissertation	16							480		Report	
<b>School Required Courses - 6 ECTS</b>												
GED 7204	Advanced Econometrics	6						60	120	L/S	Exam paper (120 min)	40/100
<b>Total</b>		<b>30</b>										
<b>2nd Semester</b>												
<b>General Education Required - 19 ECTS</b>												
GED 7205	Pedagogical Internship (Ministry requirement)		10						300		Report	
GED 7203	Scientific research work including the writing of doctoral dissertation		9						270		Report	
<b>Major Elective - 6 ECTS</b>												
ACC7301	Theory and methodology of cost accounting and calculation of products, works and services							60	120	L/S	Exam paper (120 min)	40/100
ACC7302	Theory and Evolution of Auditing							60	120	L/S	Exam paper (120 min)	40/100
ACC7303	Current research topics in Economics and Finance							60	120	L/S	Exam paper (120 min)	40/100
ACC7304	International taxation (advanced)							60	120	L/S	Exam paper (120 min)	40/100
<b>Major Required- 5 ECTS</b>												
GED 7305	Quantitative research methods in Economics		5					45	105	L/S	Exam paper (120 min)	40/100
<b>Total</b>		<b>30</b>										
<b>3rd Semester</b>												
<b>General Education Required - 30 ECTS</b>												
GED 7205	Pedagogical Internship			10					300		Report	
GED 7203	Scientific research work including the writing of doctoral dissertation			20					600		Report	
<b>Total</b>				<b>30</b>								
<b>4th Semester</b>												
<b>General Education Required - 30 ECTS</b>												
GED 7203	Scientific research work including the writing of doctoral dissertation				30				900		Report	
<b>Total</b>					<b>30</b>							
<b>5th Semester</b>												
<b>General Education Required - 30 ECTS</b>												
GED 7203	Scientific research work including the writing of doctoral dissertation					30			900		Report	
<b>Total</b>						<b>30</b>						
<b>6th Semester</b>												
<b>General Education Required - 30 ECTS</b>												
GED 7203	Scientific research work including the writing of doctoral dissertation						18		540		Report	
GED 7206	Preparation and defence of a thesis						12		360		Report	
<b>Total</b>							<b>30</b>					
<b>Total for 3 years</b>							<b>180</b>		<b>5,400 hours</b>			

Legal requirements for the PhD programme are set out in the State Standards on PhD Programmes<sup>21</sup>. All these requirements are incorporated into the relevant internal documents of the University such as:

- Policy on Dissertation Council NJSC “University Narxoz” ;
- Policy on Research Supervisors of PhD students of NJSC “University Narxoz”;
- Policy on Teaching Practices of Students at Doctorate Programme (PhD);
- Policy on Attestation of PhD Students;
- Policy on Research Fieldwork of Students at Doctorate Programme;
- PhD Thesis Policy;
- Academic Policy NJSC “University Narxoz”.

Additionally, syllabus development, research requirements and learning outcomes are designed with due consideration of State Standards of Education (as of 2018), key Bologna frameworks, standards and guidelines (Dublin Descriptors» as well as in internal policies and regulations. For example, the requirements for the PhD thesis are that it:

- addresses research issue(s) or deals with theories that can be considered as original scientific breakthroughs or has impact upon specific practical issues;
- links to key trends in research development and/or state projects in fundamental or applied research;
- builds upon the latest breakthroughs in theory, methodology and technology, and/or incorporates recommendations for practice;
- uses multi-disciplinary approaches;
- uses contemporary data processing and analysis tools and procedures;
- demonstrates awareness and use of best practices and international experience.

Before viva the main results of the research must be published in scientific journals. The requirements for publications are stated in *Rules for Doctorate Degrees Award* (with amendments, as of March 9, 2021) where three options (I, II, III) are offered for PhD students. Thus, a doctoral student can have one, two or four publications. Depending on the level of indexing of the international peer-reviewed journal in which the article is published, one of the following publication formats is possible:

- 1 article - if there is one scientific article in a journal included in the first quartile (Q1) of the Journal Citation Reports (JCR) database in the Web of Science (WoS) system, no other publications are required.
- 2 articles - if there is one article in a journal that has an impact factor according to JCR WoS data, or in a journal indexed in the Scopus database, with a percentile of at least 25, plus one article in a journal included in the first three quartile of the JCR WoS database (Q1 - Q3), or in a journal indexed in the Scopus database, with a percentile of at least 50.

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<sup>21</sup> Approved by the Government of the Republic of Kazakhstan dated October 31, 2018, №604 and State Regulations on Awarding PhD Degrees (with amendments from July 7, 2021 - Order of the Minister of Education and Science of the Republic of Kazakhstan №320).



- 4 articles - if a doctoral student published 1 (one) article in an international peer-reviewed scientific journal with an impact factor according to JCR WoS data (Q1 - Q4) or in a journal indexed in the Scopus database with a percentile higher than 25, plus 3 articles in journals recommended by CQAES for publication of the main results of scientific activity.

Research results can be submitted as dissertation or as series of no less than two scientific papers and one review published in a journal with impact factor (Q1-Q2) stated at JCR WoS (the PhD student should be the first author or the first author for enquiries).

The status of PhD students is governed by the Law on Education and Science. Applicants gain the status of PhD students after acceptance of their application and the issuance of an order signed by the President of the University. During the three years of the programme this status is retained and may be enhanced by additional opportunities as a faculty member or assistant at the department of the University (PhD students are allowed to work legally part-time). After a panel review session (pre-defence) the student is awarded the status 'ABD' (all but dissertation). The status/degree of Doctor of Philosophy is awarded after a successful viva at the Dissertation Council and approval by the Experts' Council of the Committee on Quality Assurance in Education and Science of the MES of the Republic of Kazakhstan.

The doctoral programme has a syllabus for every course which serves as information for students as well as for faculty. It provides all necessary information and detailed descriptions such as the course title, credit hours, course description, information about the instructor, assessment description, semester schedule/plan, the prerequisites for the course (if applicable), intended learning outcomes, methods of assessments, recommended course readings, teaching and learning methods. The syllabus template is used by all Narxoz instructors. It seeks to ensure that all instructors appropriately develop their syllabi and include all necessary information.

Course syllabi are discussed at the department and then submitted for consideration of Department Committee on Quality Assurance and, finally, for approval of the Department Director. Syllabi are uploaded to Learning Management System (LMS) Canvas and available to PhD students with programme overview, list of courses, requirements, recommended reading, case studies and assessment methods.

## Appraisal:

The panel is convinced that the programme structure corresponds with the objectives of the doctoral programme. It properly connects the range of courses with the research tasks of the doctoral students. Students are well trained for their research work, methodologically and scientifically. The structural requirements of the doctoral programme take into account the national and higher education specific requirements in a doctoral degree regulation.

The panel notes that doctoral students have to publish articles during their studies as described. These publications are a legal prerequisite for successfully finalising the PhD programme and to be awarded the grade Doctor of Philosophy. During the online conference it was apparent that this requirement of publications prevents several students from graduating and therefore seems

to be too challenging. The panel recommends the University discussing with the Government in which way the publication requirements can be adapted to an adequate workload.

In terms of law and of fact the status of a doctoral student is regulated properly. The panel welcomes that students may have the opportunity to also work part-time as a faculty member or assistant at the department of the University.

In the syllabi the range of courses is described according to content, scope/duration, requirements, required reading, degree and the qualifications/competencies (outcome oriented) to be achieved. In terms of assessment methods and criteria the panel recommends the University describing more into detail the methods and duration of assessments and examinations concerning type and extent, whether it is an oral or written examination, a lecture or an assignment.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>3.</b>	<b>PROGRAMME DESIGN</b>					
3.1	Structure					
3.1.1	Structural Setup of the Doctoral Programme			X		
3.1.2	Doctoral Degree Regulations			X		
3.1.3	Status of the Doctoral Students			X		
3.1.4	Module Description			X		

## 3.2 Content

According to Narxoz<sup>22</sup>, the PhD programme “Accounting, Audit and Taxation” is first and foremost designed for research. The programme lasts six semesters and includes final attestation. The first two semesters have almost the same structure and consist of mainly research components and advanced subject courses as a follow up to Master degree studies. The third, fourth and fifth semesters are devoted to research. The sixth semester is spent on final attestation and viva.

Besides, the programme has a scientific and pedagogical focus and involves fundamental educational, methodological and research training and in-depth study of disciplines in the relevant areas of science for the system of higher and postgraduate education and the scientific sphere.

During the first semester students learn principles of research methods and methodology (“Research Methodology”, “Academic Writing”) along with in-depth knowledge of current tools for data analysis and processing as part of course “Advanced Econometrics”. They could apply their

<sup>22</sup> See SER p. 21.

knowledge at the beginning of individual research (16 credits out of 30 or 53 % of study load for the first semester). The second semester involves subject-specific advanced learning (Quantitative Research Methods in Economics; Current Research Topics in Economics and Finance; Theory and Methodology: Cost Accounting, Calculation of Products, Activities and Services, Advanced International Taxation and Theory and Evolution of Auditing).

This first year of the programme is a combination of research and field-oriented courses and focused on acquiring necessary skills in Economics, Finance, Accounting, Audit and Taxation. Further semesters are devoted to work on individual research together with supervisors. The sequence of courses is arranged in evolutionary order with a gradual increase in the scope and depth of study materials for development of professional and research skills and competencies as stated in the programme learning outcomes.

In addition to research skills the programme aims at training academic and teaching professionals. 33 % (10 ECTS credits) of the study load during the second semester as well as the third semester are devoted to teaching internships when students conduct lectures and workshops. The duration of the practice is 15 weeks. Therefore, the weekly workload of the doctoral student is 20 hours, out of which 6 hours are contact (classroom) and 14 hours are allocated to self-study.

In subsequent semesters students are focussed on theoretical and empirical research as part of their own scientific investigation.

The research practice of a doctoral student is carried out with the aim of studying the latest theoretical, methodological and technological achievements of domestic and foreign science, as well as consolidating practical skills, applying modern methods of scientific research, processing and interpreting experimental data in the dissertation research. The content of research practice is determined by the topic of the doctoral dissertation. The head of the research practice, as a rule, is the national scientific supervisor of the doctoral student.

The PhD programme schedule is developed and approved in advance and based on the Academic Calendar. It is available for students on the PhD programme webpage. Along with the relevant regulations students have online access to main documents:

- programme profile with detailed description of learning outcomes for students' awareness of their professional competencies and skills in chosen area;
- curriculum with comprehensive information on courses, hours, credits, assessments, pre- and post-requisites for each semester.

Students are offered support in learning research skills via courses and guidance from the local and the international supervisor. Both supervisors should be PhD holders or Candidate/Doctor of Sciences and one of them must be employed at a HEI outside Kazakhstan that has PhD or postdoctoral programmes. The individual approach to management of PhD students' study programme aims at an accurate selection of research supervisors. After discussion with the PhD student, the PhD department offers several candidates (internal and external) as potential supervisors until suitable ones are found (including those suggested by the student) for professionally supportive collaboration on the thesis. The selection process, responsibilities of, and cooperation with, re-

search supervisors are defined in the Rules and Regulations on Research Supervisors of PhD students.

One of the main requirements for programme completion and thesis approval is the publication of research results in peer-reviewed journals<sup>23</sup>. Narxoz University encourages students to submit manuscripts to conference proceedings and journals at any level of education, but especially PhD students. The PhD thesis can be written in the languages Kazakh, Russian or English.

Doctoral students present plans and interim results of their research, receive comments and recommendations from professors and researchers of the University. At the end of each academic period, the doctoral student undergoes academic certification for the performance of the research work.

The PhD department together with the Research Department provides support to PhD students in identifying appropriate journals and conferences and research advising services in writing articles and supporting publications in scientific journals. These issues are also covered in courses “Academic Writing”, “Current Issues in Economics and Finance” (Overview of Economic Research) and “Research Methods” (Literature Review, Writing Research Proposal).

Also, the University regularly arranges webinars and workshops on writing and publishing scientific papers for University researchers including PhD students (e.g. Narxoz Winter School, 72-hours course “Writing Research Paper”, webinars and trainings from Web of Science/Scopus/Springer representatives). The department of Research offers its assistance with examination of journals and their legitimacy, article formatting and provision of review. Such monitoring measures allow the quality of student publications to be improved.

The PhD programme includes options for multidisciplinary studies. During the second semester students are offered a number of disciplines that improve professional competencies of specialists in the field of Accounting and Audit, namely, "Development Economics", "Current Research Issues in Economics and Finance", "Quantitative Research Methods in Economics", "Financial Analysis and Project Appraisal". These courses were added by the PhD department to address needs for improved research skills and requests from employers to HEIs. The latter indicated the necessity for PhD students to learn principles of economic analysis and financial estimation to enhance their competitiveness.

The individual work plan for the doctoral student provides for a mandatory scientific internship in scientific organisations or organizations of relevant industries or fields of activity, including abroad.

## Appraisal:

The panel has the view that concept and design of the doctoral programme in terms of profile elements, and combination of research and teaching skills and the concrete implementation of the learning objective are matched with each other. The competency concerning enhanced participation in the research field is the issue at the heart of the implementation. This goes through all semesters.

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<sup>23</sup> See above chapter 3.1.

The teaching presents the current status of scientific knowledge in accordance with objectives, and it takes into account the associated relevant research.

The courses and other are aimed at qualification and competency development and are sensibly linked to one another. As described above<sup>24</sup>, the programme learning outcomes (PLO) comply with the Qualification Framework of Kazakhstan.

The curriculum covers the relevant requirements of accounting, audit and taxation to achieve the pursued research competency of the doctoral students. It corresponds with the focus of research of the scientists and doctoral students involved in the programme. The courses on different research methods and approaches to science are part of the curriculum.

Multidisciplinary qualifications in the doctoral programme are communicated in a target appropriate manner. It especially enables the doctoral students to discuss the knowledge gained in the specialised fields with their colleagues, to present it in front of an academic audience and to communicate it to laymen. It promotes the ability to manage a team and to carry forward the social, scientific or cultural progress in their respective professional environment.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>3.</b>	<b>PROGRAMME DESIGN</b>					
3.2	Content					
3.2.1	Logic and Conceptual Consistency			X		
3.2.2	Science and Research Based Teaching			X		
3.2.3	Focus of the Curriculum on Qualification and Competency Development			X		
3.2.4	Technical Offers			X		
3.2.5	Multidisciplinary Qualifications			X		

### 3.3 Examination Procedures

The PhD programme is highly regulated by the Government of the Republic of Kazakhstan. There are examinations for each course and the final examination (thesis).

As far as the course examinations are concerned, the programme curriculum involves written and oral examinations on each course and module. The course syllabus describes forms, schedule and methods of student assessment which are determined by faculty. The structure of final grades for each course is unified in the Academic Policy, where 30 % is allocated to the 1<sup>st</sup> midterm exam,

<sup>24</sup> See chapter 1.1.

30 % - the 2<sup>nd</sup> midterm exam and 40 % for final assessment. Faculty are responsible for design and content of each component that could include individual assignment, attendance, a project, case studies, etc.

Some courses such as “Research Methodology” require students to demonstrate their skills as part of field research through, for example, article writing as an individual project. The “Theory and Evolution of Auditing” course examination evaluates student knowledge of theory, basic principles, legal issues, his/her ability to use estimation methods in certain cases, presentation skills and time management.

Based on the assessments of the midterm control (the intra-semester monitoring of academic performance), the grade for admission to the final exam has been determined. The final grade on the course includes the grades of midterm (ISMs) and final exam. The share of the midterm grade is 60 % (30 % each) in the final attestation. The grade of final examination is 40 % in the final grade on the course.

Students must present their main results in publications<sup>25</sup>. Narxoz University assists the students in publishing the results of the study. The thesis (project) is tested for plagiarism, the rules and procedures for which are determined by the University independently.

General guidelines on the examination process are given in the State Standards on PhD Programmes. Internally examinations are arranged according to the “Academic Policy” and the Academic Calendar, approved at the beginning of the year by the Academic Council. The PhD department is responsible for the preparation of premises, examination questions, proctoring and security for face-to-face examinations including signal jamming technology. In the case of an online examination, in addition to proctoring, the PhD department provides a separate moderator of the event, usually the deputy director of the PhD programme.

The purpose of the final certification is to assess the scientific-theoretical and research-analytical level of the doctoral student, the professional and managerial competencies, the readiness to independently perform professional tasks and the compliance of his/her preparation with the requirements of the professional standard and the educational programme of doctoral studies. Final certification is 12 academic credits or 6 % of the total educational program of doctoral studies and is carried out in the form of writing and defending a doctoral dissertation.

The defence of doctoral dissertations is carried out at a meeting of dissertation councils. Dissertation work for the degree of Doctor of Philosophy (Ph.D.) undergoes preliminary examination in the scientific and educational department on the profile of doctoral student training, which, if approved, recommends the dissertation for public defence at the dissertation council. Doctoral students with a negative review from a scientific consultant are not allowed to defend a dissertation.

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<sup>25</sup> See above chapter 3.1.

## Appraisal:

The examinations are composed in such a manner that the achieved qualifications and competencies can be determined and assessed. This includes, above all, that the certificates of achievement aim for a systematic understanding of the research discipline and the control of the research methods which are applied in this field of research. In addition, the certificates of achievement are aimed at a contribution of research which expands the frontiers of knowledge and withstands a national/international assessment carried out by scientists.

The panel notes that the examinations are properly organised in terms of number, distribution, process, form registration etc. The disadvantage compensation is regulated<sup>26</sup>.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>3.</b>	<b>PROGRAMME DESIGN</b>					
3.3	Examination Procedures					
3.3.1	Examinations			X		
3.3.2	Organisation of the Examination Procedure			X		

### 3.4 Didactic Concept

The didactic concept of the doctoral programme aims at teaching skills and competencies necessary for a successful professional career in business, public and/or academic spheres. The structure of the programme is built on a gradual move from learning principles to more advanced knowledge and research skills. Accordingly, the faculty role is to share new ideas and concepts, stimulate critical thinking and analysis, assessment of sources and generation of new and comprehensive ideas. Faculty have virtually unlimited academic freedom in choosing teaching methods and forms of home assignments.

Key teaching methods in PhD programmes comprise:

- lectures – it allows to share information with emphasis on important aspects in a short time period. It contributes to development of listening, understanding and questioning abilities.
- *tests|quizzes* – is a regular format of assessment. Faculty use tests as a monitoring tool for midterm assessment as well as for specific topics (e.g. “Advanced Econometrics”). They allow the student to demonstrate awareness of the most important points in the subject and ‘force’ revision of topics.

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<sup>26</sup> See above chapter 1.5.

- *peer support* – senior students are invited to some lectures for experience and knowledge sharing, to give an additional source of ideas and information which could be introduced during thesis writing.
- *discussions* - are one the primary method used during workshops and lectures. They contribute significantly to critical thinking and reasoning.
- individual presentations - equip students with presentation skills, public speaking tools, research design and structure skills, competencies for critical thinking and sound judgement (for example, the courses “Research Methods”, “Current Research Issues in Management”).
- *essay writing* - as reasoning /literature review/ critical analysis to develop and improve critical thinking and competent academic writing. This method is an assessment tool and is included as midterm and final tasks in “Academic Writing” and “Research methods” courses.
- PhD thesis presentations at public workshops. PhD students have to present their research findings to the general public and answer questions during regular workshops at the Department. This method builds individual presentation skills at a more advanced level.<sup>27</sup>
- *group discussion* – students are divided into small (2-3 individuals) groups. This method supports the development of communication and leadership skills.
- *case studies* - offer students the opportunity to find solutions for specific business cases. This method is implemented in cooperation with the Silk Road Case Center at Narxoz that organizes workshops on case writing for international conferences. It includes a number of activities such as problem analysis, critical thinking, searching for solutions, selection of solutions and presentation of results.

In addition, independent student research is a key ‘learning by doing’ teaching method. The traditional approach comprises literature review, essay writing and presentations, while subject specific – work covers use of Bloomberg, case studies, examining of legislation and changes in taxation and exploration of international best practices both methods aim for development of research skills and professional competencies.

A wide range of standard passive, active and interactive teaching methods are implemented together with innovative methods for which special equipment and/or software is required. For example, quantitative research methods using Stata, NVivo, Smart PLS, R and Bloomberg aim at development of competencies which increase PhD students’ competitiveness in the labour market. Collaboration with international supervisors and compulsory academic mobility allow students to study the best international practices in the areas of research and teaching methods that improve students’ competencies as researcher and faculty.

As far as networking between doctoral students is concerned, one of the main priorities of Narxoz University is to establish a comfortable environment for sharing study and professional experience and cross-cultural exchange. This priority is achieved by provision of classrooms and conference room facilities and arrangement of events and opportunities for student communication.

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<sup>27</sup> PhD Department News Service: [official website](#);



Due to the limited number of students in the PhD programme, they have extensive options to work closely and interact with each other inside and outside classes. In particular, the curriculum includes participation in University conferences (Ryskulov Research Conference, Narxoz Student Research Conference) or PhD events (monthly webinars as part of the public presentation of preliminary results on the field of research).

At the end of each semester doctoral students present short research progress reports in written and oral form to the attestation committee that provides feedback and recommendation for improving the work. This allows timely identification of major issues faced by doctoral students in their research. In the first two years of their study doctoral students need to present their research proposal to the Research Committee. Before the Viva Voce, doctoral students need to undergo two pre-defences at their respective department and get the approval of the Research Ethics Committee on the conformity to research and publication ethics.

As already described above<sup>28</sup>, dual research supervision is implemented by attracting Kazakhstan-based and international experts who meet the criteria of State Compulsory Educational Standards (SCES) and the Narxoz University Policy on Research Supervisors at Doctorate Programmes. As soon as supervisors are chosen, a tripartite agreement on research is signed between the student, international supervisor and the University. In the case of the internal supervisor, a corresponding order is issued by the management.

The contract/order defines supervisor responsibilities on student guidance and support as well as student responsibilities to follow their Individual Doctoral Action Plan and meet deadlines for thesis submission and viva.

The local supervisor is often selected from professors of "Finance", "Economics" or "Accounting, Analysis and Audit" departments of Narxoz University who have widely recognised experience and professional competencies. The international supervisor, in turn, is expected to bring international experience and knowledge to the development of research papers, as well as enhance student understanding of collaboration in the international academic community. The PhD department regularly monitors supervisors' performance via student surveys and interviews, assessment of research quality and fulfilment of obligations in accordance with time frames (Academic Calendar, Individual Doctoral Action Plan). If the internal supervisor does not act in compliance with the obligations disciplinary measures are executed including permanent suspension of supervision. The University ends cooperation with international specialists if their obligations are not met. However, this never happened until now.

## Appraisal:

The didactic concept of the doctoral programme is developed in accordance with the objectives. It is aimed at enabling doctoral students to carry out critical analyses, evaluations and syntheses of new and complex ideas, scientific writing, presentations and scientific discussions. The courses are executed according to the didactic concept with a mix of methods.

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<sup>28</sup> See chapter 3.2.

In accordance with the objectives, the programme promotes the exchange of experiences and research results among the doctoral students, and it contributes towards the broadening of the research-based knowledge. The panel welcomes these activities because networking between students is important for the exchange of ideas and experiences as well as for internal discussions. But this should be intensified. Therefore, the panel recommends strengthening the networking between doctoral students.

The two supervisors both in fact and by contract secure a continual and intensive professional, methodological and scientific supervision of the doctoral students. A corresponding planning in the time budget is ensured.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>3.</b>	<b>PROGRAMME DESIGN</b>					
3.4	Didactic Concept					
3.4.1	Logic and Comprehensibility of the Didactic Concept			X		
3.4.2	Diversity of the Teaching Methods			X		
3.4.3	Networking of the Doctoral Students			X		
3.4.4	Scientific Supervision			X		

### 3.5 Professional Competencies /Employability

The main purpose of PhD programmes is to prepare specialists with excellent research skills that are in high demand in the job market. Therefore, all syllabi and set goals are employability-oriented. Performance in the national IAAR<sup>29</sup> rankings are indicators of programmes' focus on market needs. In 2019 and 2021 an "Accounting and Audit" programme won first places in IAAR rankings.

The programme management develops and improves the curriculum to meet changing student needs and market demand. Programme alumni have the necessary skills and competencies to work both in academia (as scholars or faculty) and business (as analysts, auditors, financial experts or administrative staff).

#### Appraisal:

The programme is intended to convey professional qualification in the scientific and research-oriented fields to the doctoral students, both for academic and employability purposes. In doing

<sup>29</sup> The IAAR is one of the accreditation agencies in Kazakhstan.

so, the professional qualification is aimed both at a research-oriented activity (including teaching) as well as a practical vocational activity.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
3.	<b>PROGRAMME DESIGN</b>					
3.5	Professional Competencies / Employability			X		

## 4 Scientific Environment and Framework conditions

### 4.1 Teaching Staff

The faculty body consists of five PhD holders with expertise in relevant areas as stated in course requirements. Three of them are male, two of them are female. They are holding a PhD and are full-time Associate Professors at Narxoz University. Their subject qualifications comprise management, accounting and audit, finance, economics and pedagogy. One of them is at the same time director of the Silk Road Case Center which deals with the Chinese infrastructure and trade project Silk Road.

The faculty selection process is focused on academic achievements and professional qualifications as well as language skills. All faculty speak three languages: English, Russian and Kazakh, to enable communication with all students. They are expected to act in accordance with high professional and ethical practices and be committed to teaching and research discipline. The University encourages them to use various teaching methods and approaches to support student involvement. Therefore, the PhD department supports faculty to participate in workshops on issues in educational management arranged within and outside the University including a series of UNESCO workshops and the Narxoz Winter School.

Faculty competencies for the doctoral programme are oriented at the following requirements:

- degree: PhD or Candidate of Sciences, or Doctor of Sciences status<sup>30</sup>;
- at least 3 articles in peer-reviewed international journals during the last 5 years;
- minimum 2 out of 5 full-time faculty members must be supervisors of individuals who got their PhD/professional doctorate degrees or became candidates/doctors of sciences;
- are leaders or team members of successful state-funded research projects and programmes during the last 3 years.

Additionally, the University aims to select faculty with international study and work experience. For example, five faculty members have degrees from US, British and Malaysian universities. This criterion is important for widening international collaboration including cooperation with international research centres, support publications and academic mobility. Also, the department invites international scholars for research (as research supervisor of PhD thesis) and teaching (full-time or visiting lecturer) activities.

Faculty activities are under supervision of the PhD department and Office of Academic Service. The schedule is arranged, and the teaching load is distributed in accordance with the academic calendar and the one of other academic units. The PhD department is a separate department that attracts faculty from different units. Thus, faculty are involved into activities of both academic units (“Accounting, Analysis and Audit”, “Marketing”, “Finance”) and the PhD department.

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<sup>30</sup> The Candidate of Sciences degree has been remodelled in recent years into PhD; Kazakhstan qualification requirements recognise it as PhD-equivalent. The PhD is a new qualification, matching Western standards, awarded to the youngest or most recent graduates of Kazakhstan’s doctoral education system. A legacy to the previous academic system exists in the form of Doctor of Science degree, which is still present across the post-Soviet region. The Doctor of Sciences is a second-level doctorate requiring more advanced scientific outputs than for a PhD.

## Appraisal:

The panel has the view that the structure and number of teaching staff corresponds with the requirements of the doctoral programme. The necessary professional breadth and depth in scientific education and the research sponsorship of the doctoral students is ensured. The contractual situation of the teaching staff guarantees a continuous execution of the doctoral programme. A balanced gender ratio is pursued among the teaching staff.

The scientific qualification of the teaching staff corresponds to the national requirements. The scientific qualifications are consistent with the focal points of this programme and the strategic planning of higher education institutions. The research activities correspond with the orientation of the doctoral programme, and they support the scientific education of the doctoral students.

The pedagogical qualification of the teaching staff corresponds to the task, and it has been proven. A considerable number of teachers have relevant experience in international research and/or teaching abroad.

There are regular events concerning programme coordination in the faculty which take place.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>4.</b>	<b>ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS</b>					
4.1	Teaching Staff					
4.1.1	Structure and Number of Teaching Staff			X		
4.1.2	Scientific Qualification of the Teaching Staff			X		
4.1.3	Pedagogical Qualification of the Teaching Staff			X		
4.1.4	Internationality of the Teaching Staff			X		
4.1.5	Internal Cooperation within the Faculty			X		

## 4.2 Cooperation and Partnership

Narxoz is a recognized university with focus on financial, accounting and economic education. One of its key activities is to enhance collaboration with businesses, state agencies and universities for improvement of educational programmes and faculty professional development. The table of business partners includes 209 companies of Narxoz University.

The PhD department organises workshops with guest lecturers as part of University-wide conferences (for example, workshops during the Ryskulov Conference in 2021). Also, it should be mentioned a wide list of PhD supervisors who are also participating in the department activity.

Foreign PhD supervisors as of November 2021 from:

#	University	Country
1.	Södertörn University	Sweden
2.	University of Mycolas Romeris	Lithuania
3.	Anhui University of Finance and Economics	China
4.	University of Economics in Bratislava	Slovak Republic
5.	Technological University Dublin	Ireland
6.	Financial University, Moscow	Russia
7.	University of Malaya, Kuala Lumpur	Malaysia
8.	Yildirim Beyazit University	Turkey
9.	Cambridge University	Great Britain
10.	Manchester Metropolitan University Business School	Great Britain
11.	Moscow Witte University	Russia
12.	Stockholm University	Sweden
13.	Katowice Business University	Poland
14.	Dublin City University Business School	Ireland
15.	Westfälische Hochschule Zwickau	Germany
16.	Plekhanov Russian University of Economics	Russia

Faculty is actively involved in joint research projects, such as article writing or application for competitions on state grants (by MES). Collaboration with international counterparts includes participation in competitions (such as British Academy of Management) and University events.

## Appraisal:

The cooperation with higher education institutions and other scientific institutions from abroad is an integral part of the programme. The doctoral students are encouraged to participate in relevant conferences or to take part in other scientific events and establishments. The panel welcomes that the scientific networking in terms of supervising has a recognisable benefit for doctoral students and is institutionally secured.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>4.</b>	<b>ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS</b>					
4.2	Cooperation and Partnership					
4.2.1	Scientific Integration of the Doctoral Students			X		
4.2.2	Networking the Scientists		X			

## 4.3 Programme Management

The PhD programme *Accounting, Audit and Taxation* is administered by the PhD department in cooperation with academic units “Accounting, Analysis and Audit”, “Finance” and “Economics”, Teaching and Methodology Department, Registrar, Distance Learning Center and Office for International Development and Partnerships. The joint efforts of all key units contribute to the PhD programme performance.

The PhD department has seven employees: director, deputy director on academic affairs, deputy director on development, senior specialist, senior specialist of Dissertation Council and two associate professors (researchers). Administrative staff provides support and offer services to faculty and students. As outlined in the PhD department profile their duties include:

- arrangement, monitoring and improvement of academic activities at PhD programmes according to the University Academic Policy;
- arrangement, monitoring and quality assurance of PhD student study activities;
- organization, monitoring and improvement of PhD student research activities;
- organization and monitoring of student internships, teaching practices and fieldworks;
- arrangement of final attestation (Dissertation Council, State Attestation Committees);
- audit and assessment of PhD programmes in terms of learning outcomes;
- monitoring of programme quality based on results of final attestation of students.

The decision-making process on the PhD programmes involves employees and teaching staff through personal communication and discussions at meetings of the PhD Council or the Departmental Quality Assurance Committee.<sup>31</sup> The scope of issues discussed includes organisation of teaching practice and research internships, performance of research supervisors and attestation of PhD students. Decisions on policy approval or approval of research topics and supervisors are made by the Academic Council of the University, usually following the recommendation of the Department.

Department performance is shaped by a number of policies and orders of top management and bodies (Academic Council, President, Board of Directors) such as: Academic Policy NJSC “University Narxoz”; Research Ethics Policy; Subject and Appeal Committees at Admission of PhD applicants (annually); Academic Calendar (annually); Policy on Dissertation Council NJSC “University Narxoz” and others.

### Appraisal:

The structural organisation, the decision-making processes, competencies and responsibilities are established and implemented accordingly. Those involved are included in the decision-making process.

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<sup>31</sup> Information on current news, members of Dissertation Council, doctorate students, faculty and research supervisors is placed on official web pages of the [PhD department](#) and [Dissertation Council](#).

Management support concerning the allocation of tasks and persons are transparent and efficiently guaranteed both qualitatively and quantitatively.

The requirements in terms of content, structure, design, duration, study process and examinations are recognised through suitable documentation and publication. The interested parties also have access to the documentation in electronic form and it provides transparency. However, the panel has the view that the documentation should also be available in English and more transparent.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
4.	<b>ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS</b>					
4.3	Programm Management					
4.3.1	Structural Organisation			X		
4.3.2	Management Support			X		
4.3.3	Documentation of the Doctoral Programme			X		

#### 4.4 Material Resources

As the on-site visit had to be replaced by an online conference because of the Covid-19 pandemic Narxoz made available to the panel numerous photos of its building, rooms, and the library as well as descriptions in the self-evaluation report thereof.

Academic programme “Accounting, Audit *and Taxation*” has the use of ten classrooms equipped with overhead projectors, computers and other necessary technologies for conducting interactive tutorials and lectures. Faculty have access to 43 computers at NBS and AB-2 (academic building) premises. All computers are integrated and connected to internal local network and have an unlimited broadband Internet connection. Each student/faculty has their own University email and access to Google Tools via the University account. During lockdowns, all computers of administrative staff were integrated into MS Teams system and three Zoom licences were purchased for lectures. All study materials and home assignments for students are uploaded into LMS Canvas and the Banner platform is used for document archiving and grade assignment. Banner has its own platform Banner Research that is internally developed to collect information on faculty research.

The University has a Bloomberg Laboratory that consists of 12 terminals with 24-hour access to its business analytics and products. Students and faculty can easily use the Laboratory for their research projects. The Laboratory allows statistical sourcing, analysis, modelling and data exchange.

The Library Collection is comprised of new items for studies and research in related areas and developed and maintained according to academic curriculums, programmes, research topics, University community requests and state requirements. In 2020-2021 academic year the collection was enriched by 788 books (5251 copies), 25 print journals (300 copies), and access to 9 databases. In total, today the fund of the Academic Library has 912,022 units of publications in na-



tional, Russian and foreign languages, including educational and methodical literature – 411,456 units of publications, scientific literature – 500,566 units of publications, out of which 6,452 units related to accounting and audit. Over the last ten years more than 2,000 items for studies and research have been purchased for PhD programmes.

The University academic users benefit from the outstanding University collections in their teaching, studying and research activities. The Library provides access to its unique digitalized resources (9335 items) and subscription to databases National Interinstitutional E-Library, EBSCO “Ebook Business Collection”, JSTOR, Clarivate Reports (Web of Science), ScienceDirect, E-Library «Lan», IPR Books, Science Index, Grebennikon Digital Library.

## Appraisal:

Since the online conference was conducted replacing an on-site visit, the panel did not have the opportunity to visit the University’s buildings. Instead, Narxoz provided photos and descriptions of its premises and facilities. Based on the materials provided, the panel formed the view that a smooth running of programmes is ensured regarding the capacities for teaching, research, studies, and administration.

The quantity, quality and IT equipment of the classrooms correspond to the necessities described for the programme. The requirements for disabled students are adequately taken into account. A sufficient number of workplaces are available for the doctoral students. The technical equipment corresponds to the requirements.

A reference library is available. Literature, magazines and databases are up-to-date and current in terms of the study contents and research activities of the doctoral students.

Online access for technical literature is guaranteed. Outside of the university the doctoral students have digital access to a large section of the technical literature. The most important databases are accessible totally free of charge.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>4.</b>	<b>ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS</b>					
4.4	Material Resources					
4.4.1	Quality of the Classrooms and Working Places			X		
4.4.2	Equipment (Literature, Magazines, Databases) for the Library			X		

## 4.5 Finance Planning and Financing

The budgeting of the department is undertaken in cooperation with Financial Department at the beginning of the academic year. It is adjusted annually to reflect changes – number of state grants allocated by MES of RK, closing/launching of doctorate programmes and positive cash

flows. The amount of grants totally depends on conditions from the Ministry. The tuition fees for non-grant students (8 persons in 3 years) are approximately 25 % less than fees of competitors (KBTU, KIMEP, al-Farabi University, KAZGUU) while high quality of education is maintained.

Doctorate programmes' revenues come from state grants and tuition fees. The main expenditures include salaries, monthly student stipends, PhD fieldworks, payments for research supervisors and administrative costs of vivas.

Narxoz University forwarded a letter to the panel confirming that the sole shareholder of Narxoz University NJSC, the Kazakh businessman Mr. Bubat Utemuratov, intends and is able to provide the University with necessary funds to enable it to continue its operational activities for educating and conducting research for at least the following five years until December 2027.

### Appraisal:

The panel is convinced that in accordance with the objectives, the finance planning takes into account the staff planning for scientific employees/doctoral positions. The necessary financial basic equipment and financing security are guaranteed for the period of accreditation.

In accordance with the objectives the higher education institution guarantees the financial protection of the doctoral students.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>4.</b>	<b>ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS</b>					
4.5	Finance Planning and Financing					
4.5.1	Finance Planning and Financing of the Doctoral Programme			X		
4.5.2	Financial Support and Scholarship Programmes			X		

## 5 QUALITY ASSURANCE

### 5.1 Quality Assurance in terms of Contents, Processes and Results

Narxoz's Quality Assurance (QA) system is based on a quality management strategy. Its task is supporting the overall strategy and the University's profile through enhancing the quality of teaching, research; improving key stakeholders' satisfaction and improving operational effectiveness. The QA system includes both (academic and non-academic) areas of University functioning. The task of quality management is to review and coordinate the University units' related activities that are critical in terms of achieving quality requirements. The internal QA documents are publicly available on the University's website.<sup>32</sup>

The quality management strategy takes into account Narxoz University Strategy 2020-2025 (revised in 2021), the European Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG 2015)<sup>33</sup>, the Ministry of Education and Science of the Republic of Kazakhstan (MES) policies and regulations<sup>34</sup>, Narxoz's Quality Assurance Policy and the University Quality Assurance Handbook.

Both the QA Policy and the QA Handbook describe explicitly and in detail the internal QA system with objectives, procedures and mechanisms, key parameters and include external assessments as a tool.

The quality management process is intended to create system-wide mechanisms that enable the University to monitor and improve its operations and to enhance quality. The quality management is focused on core activities (education, research and administration) and on resources (human resource and infrastructure) that are required to ensure quality provision of core activities. The University designs the QA process as a dynamic process that shall continuously follow the Plan-Do-Check-Act Cycle. Thus, it consists of four stages: (1) developing regulatory background and plan, (2) collecting quality data, (3) analysing findings and (4) making revisions or changes based on data analyses.

Narxoz University has established a framework for quality assurance that includes the mechanisms for institutional, departmental, and programme quality assurance. It is embedded in each Higher School and all university departments and utilises both quantitative and qualitative data. The results of this continuous QA process are communicated via Academic Quality Committees and the Academic Council and serve to benefit all internal and external stakeholders in their decision-making.

Narxoz University students, faculty and staff, and external stakeholders (employers, alumni) are involved in the QA system and are given the opportunity to take an active role in the quality management. Their opinions are asked in various surveys.

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<sup>32</sup> <https://en.narxoz.kz/quality-assurance>.

<sup>33</sup> [Standards and Guidelines for Quality Assurance in the European Higher Education Area](#)

<sup>34</sup> <https://www.gov.kz/memleket/entities/edu?lang=en>

As far as the competencies, responsibilities and interactions of academic and administrative quality management staff and departments are concerned structural divisions and collegial bodies of the University participate in the process of continuous provision of the academic quality: the Academic Council, Quality Assurance Committees, councils of the Higher Schools and of the PhD department. In particular:

- The Office of Academic Service is responsible for initial compliance of academic programmes with state standards. The department works on inclusion of new academic programmes in the national registry and arranges trainings on new programme development.
- The Accreditation department is the unit responsible for quality monitoring at University level. This one is a unit under direct supervision of the Provost and is responsible for monitoring of educational services quality University-wide. It collaborates with all colleges, departments and units. The department conducts regular student and employers' satisfaction surveys on quality of University performance within research, academic and administrative domains. Surveys are arranged on Google Survey platform. After analysis of survey results the University top management and academic administrators are provided with recommendations on improvement of certain areas.

The assessments are based on monitoring the quality of teaching and surveys of students, teachers, alumni and employers. Based on the results obtained, the University management, the University QA Committees under the Academic Council, the Higher Schools Committees, the Heads of the Departments / Centers and structural divisions are provided with the reports. The structural units provide feedback in the form of a "Progress Report", which is then provided to the trainees and other target groups of the survey.

At the end of the academic year, the faculty submit a completed Course Management form. Assessment covers key aspects of teaching. This form must be accompanied by the final exam sample and submitted to the Department Chairs at the end of the semester.

After the evaluation the departments submit the reports on the survey. The Higher Schools Quality Assurance Committees provide a Progress Report and feedback to the recommendations of survey participants. Students are informed via the Student Senate.<sup>35</sup>

## Appraisal:

The panel notes that Narxoz has a quality assurance procedure in place which is systematically used for continuous monitoring and the further development of quality in terms of content, processes and results. The responsibilities are clearly defined.

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<sup>35</sup> Student Senate <https://narxoz.edu.kz/student-life/stud-sovet>

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>5.</b>	<b>QUALITY ASSURANCE</b>					
5.1	Quality Assurance in terms of Contents, Processes and Results			X		

## 5.2 Inclusion of Quality Assurance in a Superordinate Quality Concept

Quality Assurance of the PhD Programmes is included into the University Quality Assurance Framework with some additions. The Research Department for Doctoral Studies is not part of any School though PhD programmes are delivered in cooperation with academic units («Finance and Data Analysis», «Public Administration», «Management and Marketing», «Accounting and Audit», «Economics»). Therefore, the PhD programmes are specifically embedded into the quality concept of faculty and the overall concept of the University. This applies especially to ethics, plagiarism and publications<sup>36</sup>.

Monitoring on compliance of programmes with state standards is made annually by the Teaching & Methodology Unit (TMU). Quality of academic programmes are widely discussed at the meetings of academic units, the PhD Council, Department of Quality Assurance Committee and approved by School Quality Assurance Committees.

### Appraisal:

The quality assurance of the doctoral programme is embedded in the quality concept for the research of the faculty and the higher education institution.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>5.</b>	<b>QUALITY ASSURANCE</b>					
5.2	Inclusion of Quality Assurance in a Superordinate Quality Concept			X		

## 5.3 Evaluation by Doctoral Students

To improve the organisation of the educational and research process, the QA Committee of the PhD Department conducts a Survey for the PhD programme students regarding satisfaction with (1) the quality of teaching subjects, (2) the quality of research supervision.

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<sup>36</sup> See also above chapter 4.2.

Moreover, annually doctorate students are offered to participate in two further surveys: teaching satisfaction survey (university-wide assessment, results provided for every faculty individually through Automated Information System “Banner”) and program satisfaction survey – conducted at departmental level.<sup>37</sup>

The outcomes of the last survey (2020-2021) show that doctorate students are fully satisfied by the education process. “According to the results of the analysis of the survey, PhD students noted that, in general, all disciplines are thought out to the smallest detail, quite logical and passed in an interactive form, professors were correct and fair in their assessment, the assessment criterion was clear and accessible, and they believe that all courses are useful for effective and high-quality research work”, - the report states.

Aside of positive outcomes there were made some recommendations for PhD department on improving quality assurance process, for instance: to revise the existing system of payment for PhD supervisors by providing payment in accordance with the results of the implementation of the IDAP; to resume the monitoring process of weekly research meetings of PhD supervisors with PhD students; to develop a system of motivation for foreign supervisors.<sup>38</sup> As a result, PhD department initiated the revision process for documents that regulate payment for PhD supervisors (both – local and international ones) that are now under consideration of a financial director.

Faculty and staff of the University are informed about quality management measures and the results obtained at the meetings of the Academic Council, the QA Councils of the Higher Schools, regular meetings, and faculty general assemblies with the President and Provost of the University.

## Appraisal:

There is a regular evaluation concerning the implementation of the programme carried out by the doctoral students according to a predefined procedure; the results are discussed internally and find their way into the process of quality development.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>5.</b>	<b>QUALITY ASSURANCE</b>					
5.3	Evaluation by Doctoral Students			X		

## 5.4 Evaluation by Supervisors

Faculty members and international supervisors can easily approach academic management at any department and discuss issues on programme development or make proposals for consideration

<sup>37</sup> [Survey of PhD students 2020-2021](#)

<sup>38</sup> [Survey of PhD students 2020-2021](#)

of PhD Council, School Quality Assurance Committees or Academic Council. Also, supervisors participate in surveys to share their opinions on PhD students' research, programme strengths and weaknesses and teaching process to support further development of academic procedures.

## Appraisal:

There is a regular evaluation of the implementation of the programme carried out by supervisors according to a predefined procedure; the results are discussed internally and find their way into the process of quality development.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
5.	<b>QUALITY ASSURANCE</b>					
5.4	Evaluation by Supervisors			X		

## 5.5 Evaluation by Third Parties (Graduates, external Peers, Stakeholders etc.)

The University employs the following forms of external assessment as part of its systematic institutional research activities: feedback from key stakeholders (alumni and employers), rankings and accreditation. Surveys of graduates and employers are conducted by the Career Development and Alumni Relations.

The Narxoz Alumni Survey<sup>39</sup> aims to assure the quality of professional preparation of graduates by collecting their feedback about work experience, job performance and level of satisfaction with the quality of Narxoz University's education, which allows identification of areas for improvement. The survey is conducted each summer among the Narxoz Alumni (one year after graduation) via e-mails, phone interviews and online questionnaires. The Alumni answer questions including 5-point scale, multiple choice and open-ended questions that touch upon details of their current employment (company, salary, position, etc.) and/or further studies, contribution of the Narxoz programme to their career, satisfaction with/suggestions for Narxoz services and ways to get involved with the University.

The survey results are reported to the top management and shared with Narxoz University employees and alumni. To facilitate programme assessment efforts data are broken down by programmes. The key messages are taken as the basis for the further enhancement of the University's programmes, services and environment.

The Alumni Employers' Satisfaction Survey seeks the opinion of employers on levels of Narxoz graduates' professional preparedness in terms of knowledge, skills and attitudes. The survey is conducted through different channels such as: electronic mail and social networks. The survey

39 Narxoz Alumni Survey <https://alumni.narxoz.kz/ru/page/statistics-and-reports>

results are placed on the website. They can illustrate employers' perception of Narxoz graduates' professional quality and help to determine ways of further improvement of academic programmes.

Moreover, there are assessments made by MES experts when the programme is included into the State Registry of Higher Education Study Programmes. One of those is the PhD programme at hand. The assessment covers compliance of programme content with learning outcomes, how outcomes are achieved and whether they are in demand in the job market.

Another key indicator is the assessment of ranking agencies (for example, Independent Agency for Accreditation and Rating or National Chamber of Entrepreneurs "Atameken") that includes such criteria as «employability», «alumni average salary», «employers' feedback» and so on. Additionally, the University invites employers through the Career Centre and Alumni Association for assessment of existing and, where relevant new degree programmes.

## Appraisal:

The panel welcomes that there are regular external evaluations that are conducted according to predefined procedures with alumni and employers. The results are discussed internally and find their way into the process of quality development.

Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>5.</b>	<b>QUALITY ASSURANCE</b>					
5.5	Evaluation by Third Parties (Graduates, external Peers, Stakeholders etc.)			X		



# Quality Profile

Institution: Narxoz University, Kazakhstan

Doctoral programme: PhD in Accounting, Audit and Taxation



Quality Ratings		Excellent	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	not relevant
<b>1.</b>	<b>STRATEGY AND OBJECTIVES</b>					
1.1	Objectives of the Doctoral Programme			X		
1.2	Positioning of the Doctoral Programme in the education market			X		
1.3	Positioning of the Doctoral Programme in the Job Market for Graduates			X		
1.3.1	In the research fields			X		
1.3.2	Outside the research fields			X		
1.4	The positioning of the Doctoral Programme in the Strategic Concept of the Higher Education Institution			X		
1.5	Gender Equality and Equal Opportunities			X		
<b>2.</b>	<b>ADMISSION</b>					
2.1	Admission conditions and procedures			X		
2.2	Selection procedure			X		
2.3	Transparency of the Decision on Admission			X		
<b>3.</b>	<b>IMPLEMENTATION</b>					
3.1	Structure					
3.1.1	Structural Setup of the Doctoral Programme			X		
3.1.2	Doctoral Degree Regulation			X		
3.1.3	Status of the Doctoral Students			X		
3.1.4	Module Description			X		
3.2	Contents					
3.2.1	Logic and Conceptual Consistency			X		

3.2.2	Science and Research Based Teaching			X		
3.2.3	Focus of the Curriculum on Qualification and Competency Development			X		
3.2.4	Technical Offers			X		
3.2.5	Multidisciplinary Qualifications			X		
3.3	Examination Procedures					
3.3.1	Examination			X		
3.3.2	Organisation of the Examination Procedure			X		
3.4	Didactic Concept					
3.4.1	Logic and Comprehensibility of the Didactic Concept			X		
3.4.2	Diversity of the Teaching Methods			X		
3.4.3	Networking of the Doctoral Students			X		
3.4.4	Scientific Supervision			X		
3.5	Professional Competencies/Employability			X		
4.	<b>SCIENTIFIC ENVIRONMENT AND FRAMEWORK CONDITIONS</b>					
4.1	Teaching Staff					
4.1.1	Structure and Number of Teaching Staff			X		
4.1.2	Scientific Qualification of the Teaching Staff			X		
4.1.3	Pedagogical Qualification of the Teaching Staff			X		
4.1.4	Internationality of the Teaching Staff			X		
4.1.5	Internal Cooperation within the Faculty			X		
4.2	Cooperation and Partnership					
4.2.1	Scientific Integration of the Doctoral Students			X		
4.2.2	Networking the Scientists		X			
4.3	Programme Management					
4.3.1	Structural Organisation			X		
4.3.2	Management Support			X		

4.3.3	Documentation of the Doctoral Programme			X		
4.4	Material Resources					
4.4.1	Quality of the Classrooms and Working Places			X		
4.4.2	Equipment (Literature, Magazines, Databases) for the Library			X		
4.5	Finance Planning and Financing					
4.5.1	Finance Planning and Financing of the Doctoral Programme			X		
4.5.2	Financial Support and Scholarship Programms			X		
5.	<b>QUALITY ASSURANCE</b>					
5.1	Quality Assurance in terms of Contents, Processes and Results			X		
5.2	Inclusion of Quality Assurance in a Superordinate Quality Concept			X		
5.3	Evaluation by Doctoral Students			X		
5.4	Evaluation by Supervisors			X		
5.5	Evaluation by Third Parties (Graduates, external Peers, Stakeholders etc.)			X		