



ANALYSIS OF THE PROPOSED STUDY PROGRAMME

1. GENERAL INFORMATION ON THE STUDY PROGRAMME			
Name of the study programme	Postgraduate specialist study programme Financial and accounting forensics		
Proponent of the study programme	University of Split, University Department of Forensic Sciences		
Co-proponent of the study programme			
Type of the study programme	Vocational/professional study programme <input type="checkbox"/>	University study programme <input checked="" type="checkbox"/>	
Study programme level	Undergraduate <input type="checkbox"/>	Graduate <input type="checkbox"/>	Integrated <input type="checkbox"/>
	University Postgraduate <input type="checkbox"/>	Specialist Postgraduate <input checked="" type="checkbox"/>	Specialist Graduate <input type="checkbox"/>
Academic/vocational title acquired upon completion of the study programme	University specialist of financial and accounting forensics (univ. spec. forens.)		

2. GENERAL SECTION	
Are the reasons for initiating the proposed study programme justified?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The University of Split established 2009 the University Department of Forensic Sciences (hereinafter: the University Department) to cover the study gap by educating forensic experts who are in demand for a business crime. The University first launched graduate university study and then also undergraduate university study to meet the needs of the labour market that require bachelor's degrees but also to prepare candidates who want to be educated at the graduate level of study at this institution.</p> <p>With the completion of the process of establishing an undergraduate and graduate study of forensics, the establishment of a postgraduate specialist study began, with financial and accounting forensics being a special focus of the University Department of Forensic Sciences. In modern democratic Croatian and western society, today exists the interests and opinions of existing experts in the field of financial and accounting forensics, as well as their employers, was observed that upgrading and deepening knowledge becomes a first-order priority.</p> <p>Growing issues in the field of financial statements fraud, prevention and detection of tax evasion, money laundering, corruption and other business fraud and erosion of ethical business values, need reaction in offer continuous education with expert knowledge for fighting these problems.</p> <p>To sum up, it is presumed that the programme of such a postgraduate study, if it contained courses that would be focused exclusively on questions and problems of financial and accounting forensics would raise the level of knowledge and advance</p>

	<p>this specific profession.</p> <p>Therefore, the reasons for starting the program are very clear and obvious.</p>
Do the contents of the proposed study programme pertain to the stated field of science/arts?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The content of the proposed study programme pertains to the main field of social science of proposer – the University Department of Forensic Sciences. The institution has capacities and knowledge, to ensure relevant content for the subjects in the proposed study program.</p>
Does the study programme have a purpose, with regards to the needs of the labour market?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>From the listing of the competencies, which the students will acquire from participation in the proposed study program, it is obviously seen that the competencies do correspond with the actual needs of the labour market. The acquired competencies encompass a broad range of knowledge focused exclusively on questions and problems of financial and accounting forensics would raise the level of knowledge and advance this specific profession.</p> <p>The course is designed so that, in addition to the necessary theoretical knowledge, the students will acquire expert practical skills as a basis for practical and independent work in the most complex forensic procedures related to various financial and accounting situations. In designing programme content, special emphasis is placed on developing the ability of logical thinking, an interdisciplinary approach, solving open problems of this branch of activity (case studies), and applying theoretical starting points, existing regulations, standards and best practices.</p> <p>The proposers also committed to constantly adapting their program to the needs of the market. This will enable proposers to keep the study program attractive and up to date. The proposed study programme was supported by various professional associations and organizations, of which the Association of Certified Fraud Examiners Croatia, the Croatian Chamber of Tax Advisers.</p>
Is the study programme comparable to study programmes of EU member states?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The proposed program is comparable it is absolutely comparable and harmonized with the study programmes of related faculties and universities in the EU and other countries, viewed through the prism of different criteria, such as content of subjects, use of teaching methods, ECTS, etc. Also, the duration and design of comparable programs are similar, to the proposed program.</p>
Is the study programme comparable to study programmes in the Republic of Croatia?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The proposed program is comparable to the existing study programmes in the Republic of Croatia. Looking at the duration, they are usually 2. semesters (one year), as some lasts also up to 3 semesters. The structure of the subjects is similar, as well as all have mandatory and elective classes. ECTS credit points, teaching methods, references of the lectures, content of the lectures as well as obtained competencies are very similar. Also, the way of finalizing the study with final work is similar. Thus, I can summarize, that program is comparable, but at the same time it goes beyond content of compared programs, as it includes wide range of classes, especially through the broad range of elective classes, encompassing all important aspects in the field of field of financial and accounting forensics.</p>

Is the study programme open to student mobility (horizontal, vertical within Croatia and international)?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The study program is open to students who complete graduate university study. The proposed study program is also open to students of equivalent and/or analogous higher education institutions in Croatia, as well as abroad. To sum up, the proposed study program is open to student mobility.</p>
Is continuation of education possible afterwards?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>Students of this study programme can continue their studies. Special attention was paid to vertical mobility, i.e. the possibility that students can continue their education at postgraduate university or doctoral studies after completing this course.</p>
Have the learning outcomes been determined in accordance with the demands of the labour market, vocational associations and general needs of the society?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The study programme - University specialist of financial and accounting forensics, special attention was paid to the views and projections of various professional associations and organizations.</p> <p>In terms of general needs of the society, the program addresses the lack of "such specific profiles". This study program will bring to the labour market a new profile of specialists, which will be available in the region of Dalmatia, Croatia and the EU and other countries and will help to overcome the current shortage of this profile in designated area. In this way, the program will satisfy the general and most important needs of the society.</p> <p>According to the above, I can summarize that the learning outcomes had been determined in accordance with the demands of the labour market, vocational associations and general needs of the society.</p>
Does the study programme anticipate cooperation with scientific institutes, the economy and public sector?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>This study program anticipates cooperation with the scientific institutes, the economy and public sector in various ways.</p> <p>The study program anticipates engagement of external associate from various external entities, who work as tax administrations, auditing firms, tax advisory services, economic crime operations at police departments, financial and accounting services and tax services in large companies, tax inspectors, bankers, finance managers, business software developers, auditors, heads, professional associates, company directors, legal professionals, heads of sales, heads of collections, etc., in the study program. Thus, each course in this study programme will, in addition to lectures, include exercises and classes taught by guest lecturers from practice. At exercises, students will analyse and solve case studies or they will present a case. To sum up, it becomes clearly evident that this study program anticipates cooperation with the scientific institutes, the economy and public sector in various ways.</p>


3. DESCRIPTION OF THE STUDY PROGRAMME		
Are the learning outcomes on both the study programme and the course level clearly presented and possible to implement?		
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Explanation: General learning outcomes are clearly and consistently presented. They stem from the courses in proposed program. General learning outcomes are possible to implement, as the content of the subjects is well aligned with identified learning outcomes. This assures implementation of proposed learning outcomes.	
Do learning outcomes correspond to the acquisition of skills necessary for the next level of study?		
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Explanation: Proposed learning outcomes and underlying mandatory and elective courses, enable acquisition of adequate skills, which will enable study to the next level. Thus, we can summarize that the continuation to the next level of study – i.e. at a postgraduate specialist and doctoral studies at the University of Split, or any other similar studies aligned with Bologna Declaration is possible.	
Do the competences acquired upon finishing the study programme guarantee employability and continuation of study?		
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Explanation: The graduate University specialist of financial and accounting forensics will have wide array of competencies for successfully expert practical skills as a basis for practical and independent work in the most complex forensic procedures related to various financial and accounting situations. In designing programme content, special emphasis is placed on developing the ability of logical thinking, an interdisciplinary approach, solving open problems of this branch of activity (case studies), applying theoretical starting points, existing regulations, standards and best practices. Broad scope of acquired competencies also allows graduates to continue their study.	
Is the study programme well designed as a whole and does it correspond to the modern scientific knowledge?		
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Explanation: All important and most commonly emphasized concepts in the literature and practice available regarding best international practice are integrated in the study program. In order to present a completed and comprehensive study program, it includes also the content that goes beyond some classic study programmes among number of colleges and universities.	
Are the teaching methods (types of instruction) well designed and appropriate for the study programme?		
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Explanation: Yes, looking through the prism of listed mandatory and elective courses, the teaching methods are appropriate according to the single class listed.	
Do the anticipated student obligations enable the achievement of the set learning outcomes?		
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Explanation: All listed mandatory and elective classes, provide clear and concise description of learning outcomes, that is based on detailed course descriptions, broken down to the	

	week level. Student obligations are clearly outlined and balanced as well. To sum up, anticipated student obligations enable the achievement of the postulated learning outcomes.
Does the number of ECTS points assigned to individual courses correspond to the volume of subject material and the assigned hours of instruction? State the courses for which it does not.	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The number of ECTS points assigned to the individual course corresponds to the volume of subject material and the assigned hours of instructions. The volumes of the all proposed mandatory and elective classes are well crafted and are clearly reflecting the desired learning outcomes. In that context, I can confirm that the volume of the subject material and the planned hours of instructions, are consistent throughout all listed courses, while number of ECTS is also appropriate.</p>
Are the courses/modules interconnected, i.e. is there a logical connection between prerequisites and the sequence of courses?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The mandatory and elective course of the program enables top knowledge in financial and accounting forensics.</p> <p>The composition of mandatory and elective classes is well crafted, as well as their sequence, which enable students become familiar with expert knowledge in the field of financial and accounting forensics.</p>
State possible remarks regarding the description of an individual course (learning outcomes, contents, literature...)	
<p>Explanation:</p> <p>Descriptions of the courses are well crafted.</p>	
State possible remarks regarding the competences of teachers on individual courses.	

4. STUDY PROGRAMME CONDITIONS PERTAINING TO VENUE AND STAFF	
Does the proposed teaching and scientific staff possess the necessary competences for running the study programme?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The listed teachers have wide range of experiences in teaching, practical working, as well as experiences from working and teaching abroad, which will help them to efficiently and effective conducted single classes and in general run the study program.</p> <p>The composition of the teaching staff provides a mixture of senior and young teachers, which confirms the precise selection of the staff involved in execution of study program. The University of Split, as the proposer of the study program, has many years of extensive experience in conducting postgraduate specialist studies.</p>
Are the technical and material conditions for running the study programme satisfactory?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>University of Split - The University Department of Forensic Sciences, as the proposer of the study program, has many years of extensive experience in conducting postgraduate specialist studies, so it is important to point out that the proposer has been conducting graduate university study in financial and accounting forensics for</p>

	<p>years, and that undergraduate university study of the same name has already started.</p> <p>To sum up, the proposers regularly conduct classes for various groups of students, also online in case this will be needed when this program will be executed. Thus, the technical and material conditions for running the study program are satisfactory.</p>
With regards to the staff, venue and equipment, is the number of students adequate?	
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<p>Explanation:</p> <p>The number of students is adequate with regard to the staff, venue and equipment. The number of students is also in line with comparable study programs in Croatia and abroad.</p>

5. FINAL RECOMMENDATION	
<input checked="" type="checkbox"/>	Accept the proposed study programme
<input type="checkbox"/>	Accept the proposed study programme with minor alterations
Requested minor alterations:	
<input type="checkbox"/>	Accept the proposed study programme with major alterations
Requested major alterations:	
<input type="checkbox"/>	Reject the proposed study programme
Further explanation:	

REVIEWER	
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