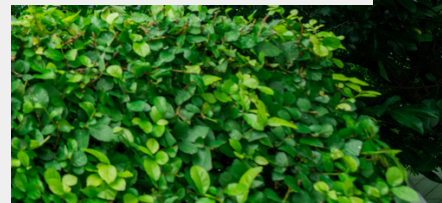
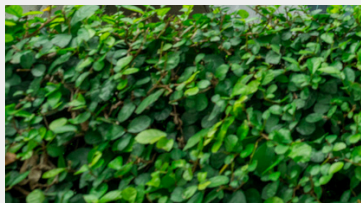
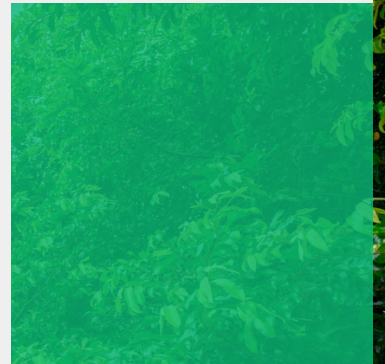
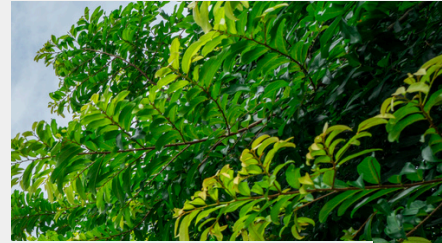


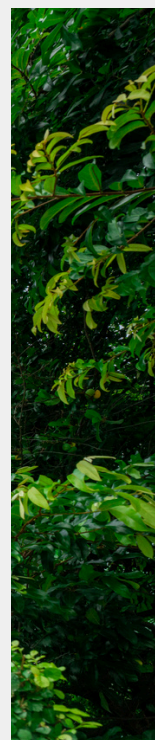
Development Strategy 2025-2029

**DIVERSIFICATION AND INNOVATION
AS DRIVERS OF PROFESSIONAL
DEVELOPMENT**



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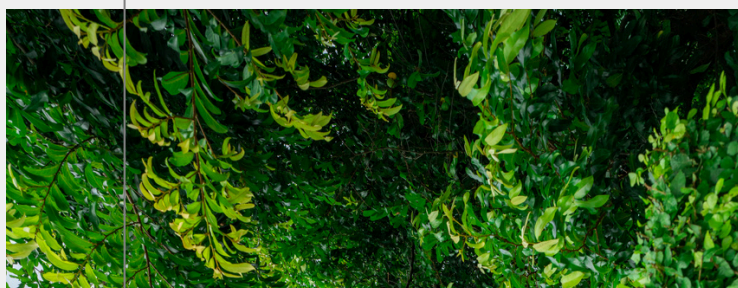
INTRODUCTION

This document presents SCAAK Strategy for the period 2025–2029, developed based on its mission and vision, its impact on society, the environment in which it operates, and the latest trends affecting the accounting and auditing profession.

The previous SCAAK Strategy for the period 2020–2024, which has been fully implemented, focused on developing future professionals, providing value to members, and establishing a center of excellence for professional growth. With the successful achievement of these objectives, SCAAK's goal for the next five-year period is to enhance its impact and strengthen its role as a professional leader by implementing a strategy based on diversity and innovation.

SCAAK aims to support the development of its members' skills by offering advanced training and certification programs that comply with international standards and evolving market demands, particularly in the areas of technology and sustainability reporting (ESG). By embracing technology and enhancing its capacity to address the challenges of sustainability reporting and corporate governance, SCAAK will help professionals adapt and contribute meaningfully in an increasingly complex and interconnected environment.

Additionally, SCAAK will work to strengthen collaboration with national and international institutions, build capacities to support the achievement of the Sustainable Development Goals (SDGs), and enhance its reputation through active engagement in promoting integrity and transparency. Through this strategy, SCAAK aims to increase the participation of new generations and foster an inclusive and equitable environment for all accounting and auditing professionals in Kosovo.



MISSION, VISION AND PURPOSE

MISSION

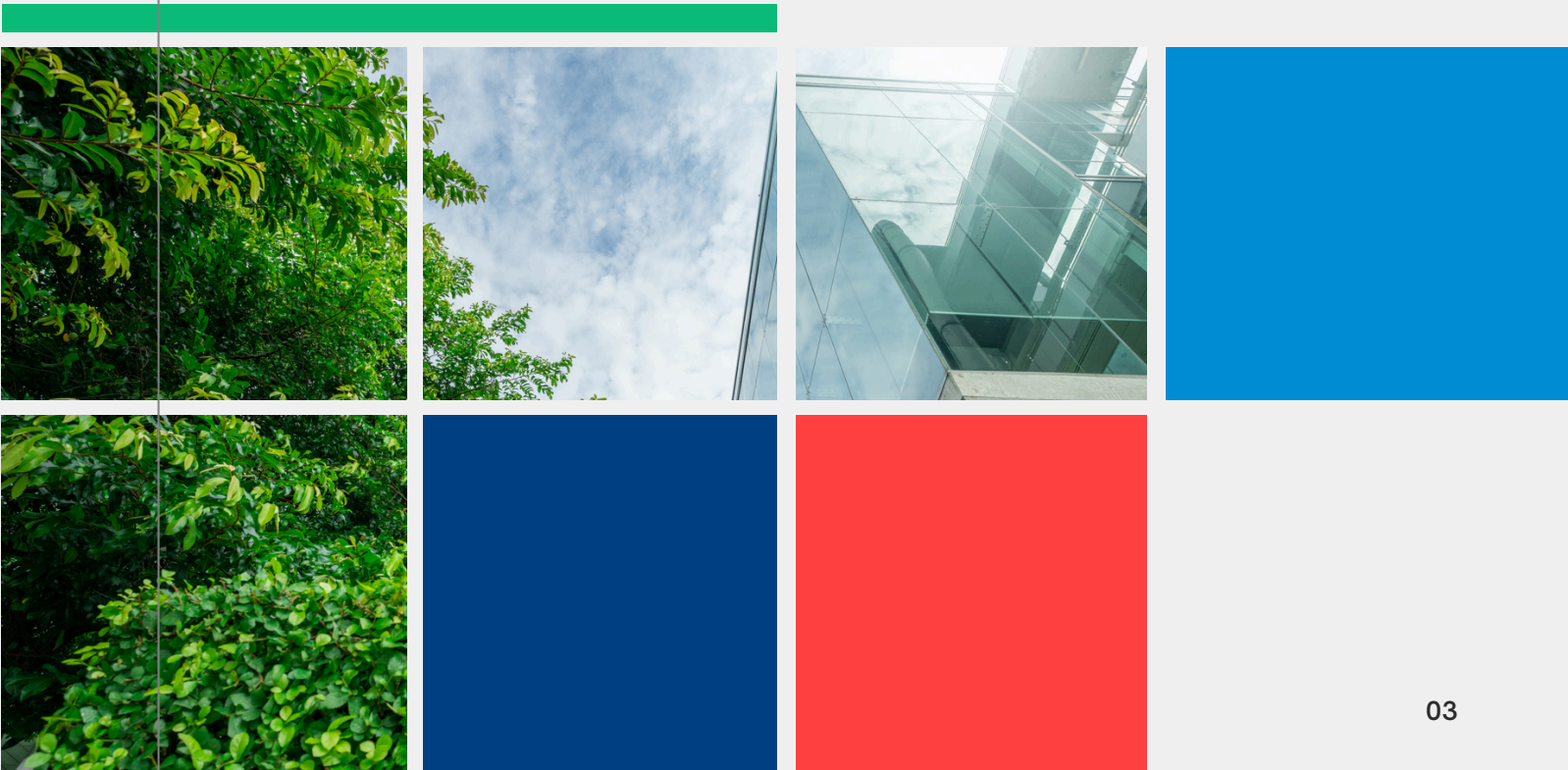
As a professional accounting and auditing organization, our mission is to serve the public interest by providing qualified professionals who uphold the highest international standards of expertise and integrity.

VISION

To be a leading association in advancing the professions of accounting, auditing, and other specialized services, always offering the best choice for professionals.

PURPOSE

SCAAK's overall goal is to work in the public interest by promoting high standards and delivering excellence in accounting, auditing, governance, and financial management across all sectors of the economy in Kosovo.

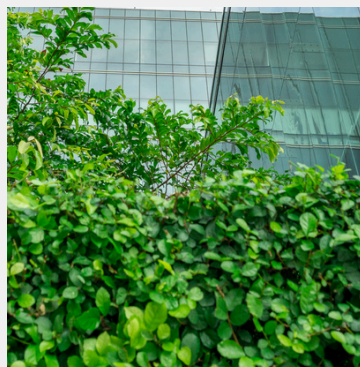


VALUES

- **Integrity:** We hold ourselves accountable and expect the same from others. We act in the public interest and focus on long-term values.
- **Transparency:** We operate with transparency, ensuring equal access to information and clear decision-making for all.
- **Ethics:** We uphold high ethical standards, leading with responsibility and a commitment to professional principles.
- **Inclusion:** We create opportunities for all, remove barriers, build connections, and embrace diversity.
- **Innovation:** We think ahead and take action. We explore new ideas and create solutions to ensure our community and profession are prepared for today and the future.

integrity

ethics



transparency

inclusion

innovation



ENVIRONMENTAL ANALYSIS

SCAAK has carefully analyzed its external and internal environment, considering the challenges, opportunities, and needs of the professional community it represents. This process included assessing economic, social, technological, legislative, and professional factors that directly impact the organization's functioning and mission.

Demand for advanced and specialized skills

In a global economy increasingly based on technology and innovation, accounting and auditing professionals face new demands for knowledge in areas such as artificial intelligence, data analytics, and blockchain technologies.

Demographic and social changes:

New generations require flexible and interactive ways of learning, making hybrid models and online training necessary.

The need for inclusion and diversity:

The accounting and auditing profession is becoming increasingly inclusive, based on growing demand, age, gender, communities and professions.

The possibility of integrating education with the labor market:

Students and young professionals often face challenges in transitioning from education to employment, seeking solutions for professional networking and career advancement support.

High demand for talents

The market increasingly demands advanced skills, highlighting the need for mentoring and continuous professional development.



ENVIRONMENTAL ANALYSIS

Transparency and reliability

Trust in institutions and professional organizations has become an important factor, driving the need for good governance and transparent reporting

Changes in legislation and regulations:

The legal and regulatory environment of Kosovo and the region is undergoing continuous developments, requiring adaptation and ongoing advocacy to protect the public interest.

Promoting environmental, social and governance responsibility

Professional organizations are increasingly being called upon to play a greater role in promoting sustainability and environmental, social, and governance (ESG) responsibility, emphasizing the need for sustainable and transparent leadership.



SWOT ANALYSIS

OPPORTUNITIES

- Market leader
- Globally recognized – full member of IFAC, FCM, and EFAA
- Professional and motivated staff
- Strong governance
- High reputation
- Collaboration with stakeholders
- High-quality services provided

WEAKNESSES

- Financial sustainability through membership income
- The challenge of recruiting new staff



SWOT Analysis

STRENGTHS

- Capacity development in the public sector
- Development of other specializations / certifications
- Labor market needs for professions
- Center for excellence

THREATS

- Legal framework
- General environment – legal failures/non-implementation
- Unfair competition
- Return on investment in new programs
- Youth migration

STRATEGIC OBJECTIVES

Strategic objectives are key elements that SCAAK utilizes to structure and guide its overall strategy, ensuring the achievement of its long-term goals. To accomplish this, our future strategy focuses on three objectives:



1. SUSTAINABLE AND ATTRACTIVE PROFESSION THROUGH PROFESSIONAL EDUCATION

1.1 Diversification of Services

In fulfilling its mission to ensure a sustainable and attractive profession, SCAAK aims to diversify its services through specialized training that meets the diverse needs of professionals. These training programs will focus on:

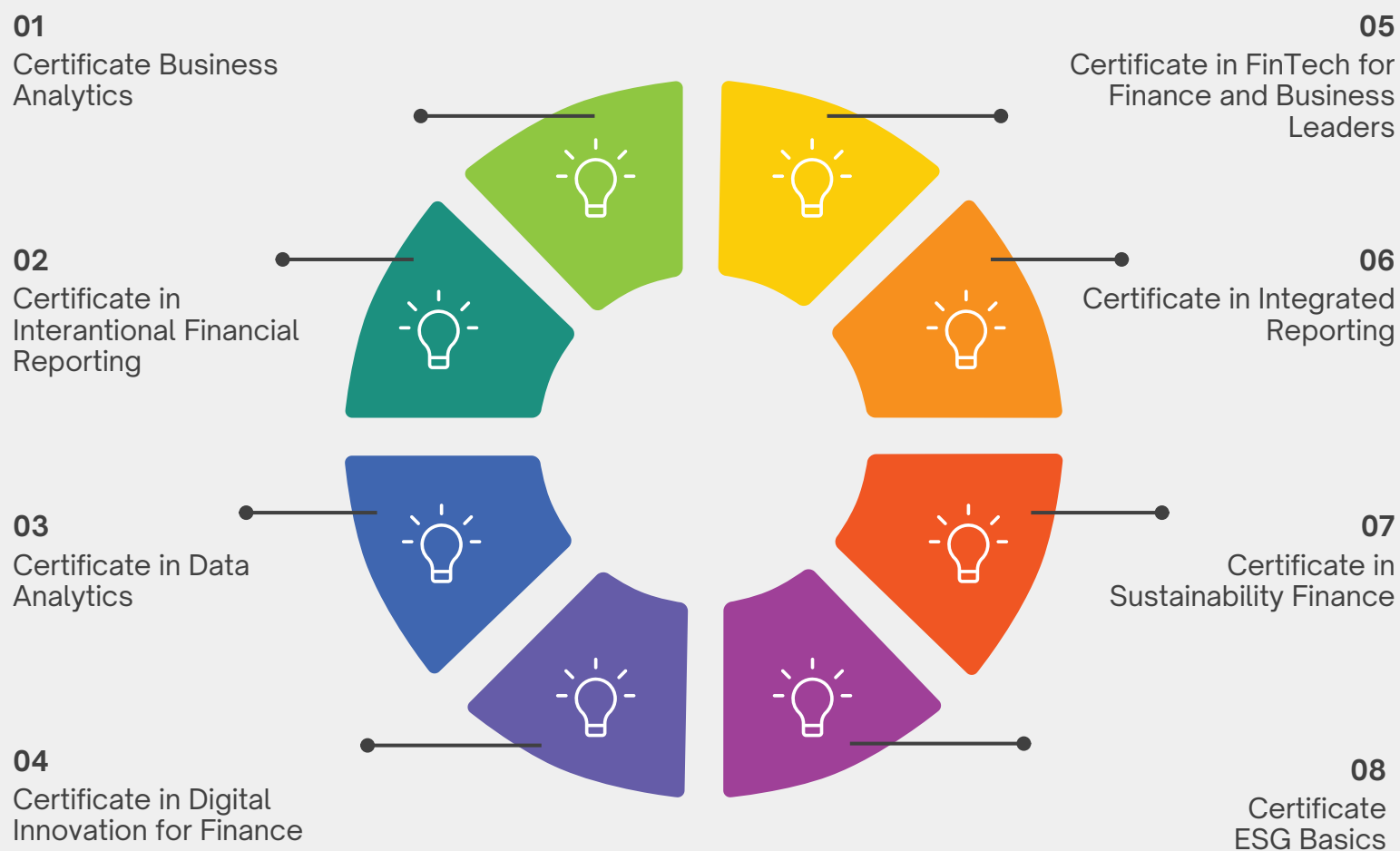
- **New career paths:** Providing a wide range of opportunities for professionals to specialize in areas relevant to the profession.
- **Advanced training in:**
 - Finance and accounting for financial and non-financial managers.
 - Financial reporting and integrated reporting.
 - Digital innovation, data analysis, and artificial intelligence.
 - Emerging technologies such as blockchain and financial sustainability.
- **Online professional platform:** A dedicated network for professionals to obtain specialized certifications in various fields, ensuring they stay aligned with current market demands and trends.

11.2 Curriculum Advancement and Modernization

SCAAK is committed to a comprehensive and advanced approach to curriculum improvement by focusing on:

- **Continuous review and updating:** Ensuring curricula reflect the latest industry trends, technological advancements, and regulatory changes.
- **Adoption of international standards:** Integrating the latest accounting, auditing, and other international standards to prepare professionals for the global market.
- **Development of practical and sustainable skills:** Designing curricula that focus on equipping professionals with relevant skills to address real-world challenges and opportunities.

8 SPECIALIZATION PROGRAMS ACCORDING TO THE 2025-2029 STRATEGY



1.3 Continuing Professional Education (CPE)

To ensure a dynamic and up-to-date profession, SCAAK provides a wide range of opportunities for continuing professional education, including:

- **Relevant and practical topics:** Training programs that keep professionals informed about the latest developments across various fields of the profession.
- **Online platform:** Hosting online seminars through platforms such as Zoom, ensuring accessibility and flexibility for all participants.
- **Access to materials:** Providing professional resources to support continuous professional development.
- **International CPD opportunities:** Offering access to CPD programs provided by international organizations of which SCAAK is a member.

11.4 Flexible Learning Models

To meet the needs of professionals and students, SCAAK provides flexible learning methods, including:

- **High-quality online training:** Ensuring participants have access to advanced materials, equal engagement, and the flexibility to obtain certifications at their preferred time and pace.
- **Customized programs for groups:** Offering institutions and groups of professionals the opportunity to qualify or enhance their knowledge through programs tailored to their specific requirements.

Through *Objective 1* of this strategy, SCAAK aims to create an optimal environment for both current and future professionals, contributing to the development of a strong and sustainable profession that upholds the highest professional standards.

2. INCLUSIVENESS AND SUPPORT FOR MEMBERS SUSTAINABLE PROFESSIONAL DEVELOPMENT

Through this strategy, SCAAK adopts a comprehensive approach as a key pillar in strengthening its strategic position as a leader in the field of accounting and auditing in Kosovo. SCAAK is committed to providing an inclusive platform for individuals, organizations, businesses, institutions, and communities, ensuring continuous support for all.

2.1 Commitment to Quality and Professional Relevance

- **Compliance with professional standards:** SCAAK remains dedicated to protecting and promoting the accounting and auditing profession by implementing a robust Quality Management System.
- **Empowerment of professionals:** SCAAK equips its members with practical and technical skills that enhance their workplaces, contributing to the success and sustainability of the organizations they serve.

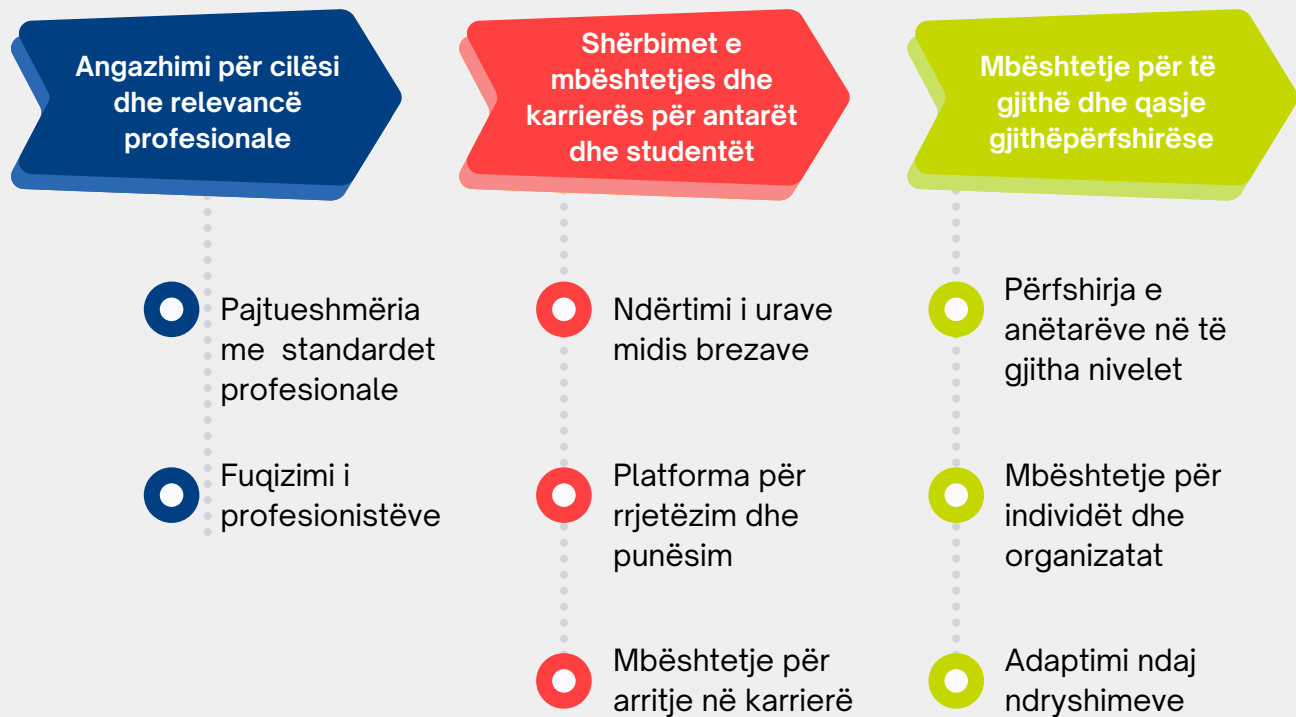
2.2 Support and Career Services for Members and Students

- **Building bridges between generations:** SCAAK will foster collaboration between students and experienced professionals in accounting and auditing. These connections will help students explore various career paths and learn from industry experts.
- **Networking and employment platform:** A professional networking platform will be developed to connect members and students with employers and colleagues, facilitating job searches and ensuring young professionals a strong career start.
- **Career achievement support:** SCAAK will provide continuous support to its members, including professional advice, mentoring, and career guidance for those beginning their careers or seeking advancement opportunities.

2.3 Support for All and an Inclusive Approach

- **Inclusion of members at all levels:** From young students to experienced professionals, everyone will have equal access to support services and development opportunities.
- **Support for individuals and organizations:** SCAAK is committed to assisting not only new members but also existing professionals, ensuring they benefit from available opportunities to stay relevant and competitive.
- **Adaptation to change:** By maintaining an open and flexible approach, SCAAK helps its members navigate technological advancements and new industry developments, empowering them to remain at the forefront of their profession.

Through Objective 2, SCAAK reaffirms its commitment to supporting and empowering its members, ensuring they are well-equipped to tackle today's challenges and build sustainable careers for the future.



3. GOOD GOVERNANCE

SCAAK's reputation and influence form a key strategic pillar, positioning the organization as a trusted and respected leader in the field of accounting and auditing. Through leadership grounded in transparency and good governance, SCAAK aims to foster a culture that promotes accountability, integrity, and trustworthiness in all its activities.

3.1 Good Governance as a Foundation for Success

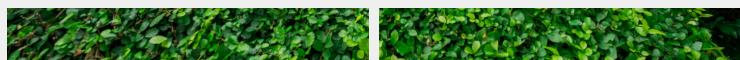
Good governance is an essential component of SCAAK's strategy to ensure the organization's efficiency and effectiveness.

- **Continuous review of regulations and structures:** The statute, work regulations, and organizational structure will be continuously updated to reflect changes in the professional environment and address the diverse needs of members.
- **Diversity integration:** Ensuring the inclusion of all stakeholders, regardless of experience or field of activity, so that SCAAK represents the interests of a broad professional community with dignity.

-

3.2 Leadership with Transparency and Integrity

- **Commitment to transparency:** SCAAK implements clear and open practices in decision-making processes, enhancing trust among members and stakeholders.
- **Regular reporting:** Providing clear and comprehensive information to members and partners on the organization's activities to strengthen trust and collaboration.
- **Ethics as a guiding principle:** Every action and decision at SCAAK is governed by the highest ethical standards, ensuring all activities align with principles of responsibility and integrity.



3.3 A Sustainable and Credible Organization

- **Strengthening organizational capacities:** Leveraging modern technologies and innovation to ensure SCAAK remains a leading organization in the dynamic accounting and auditing market.
- **Promoting inclusion and cooperation:** Organizing activities that foster collaboration among members, institutions, and international partners to share best practices and reinforce the organization's position.

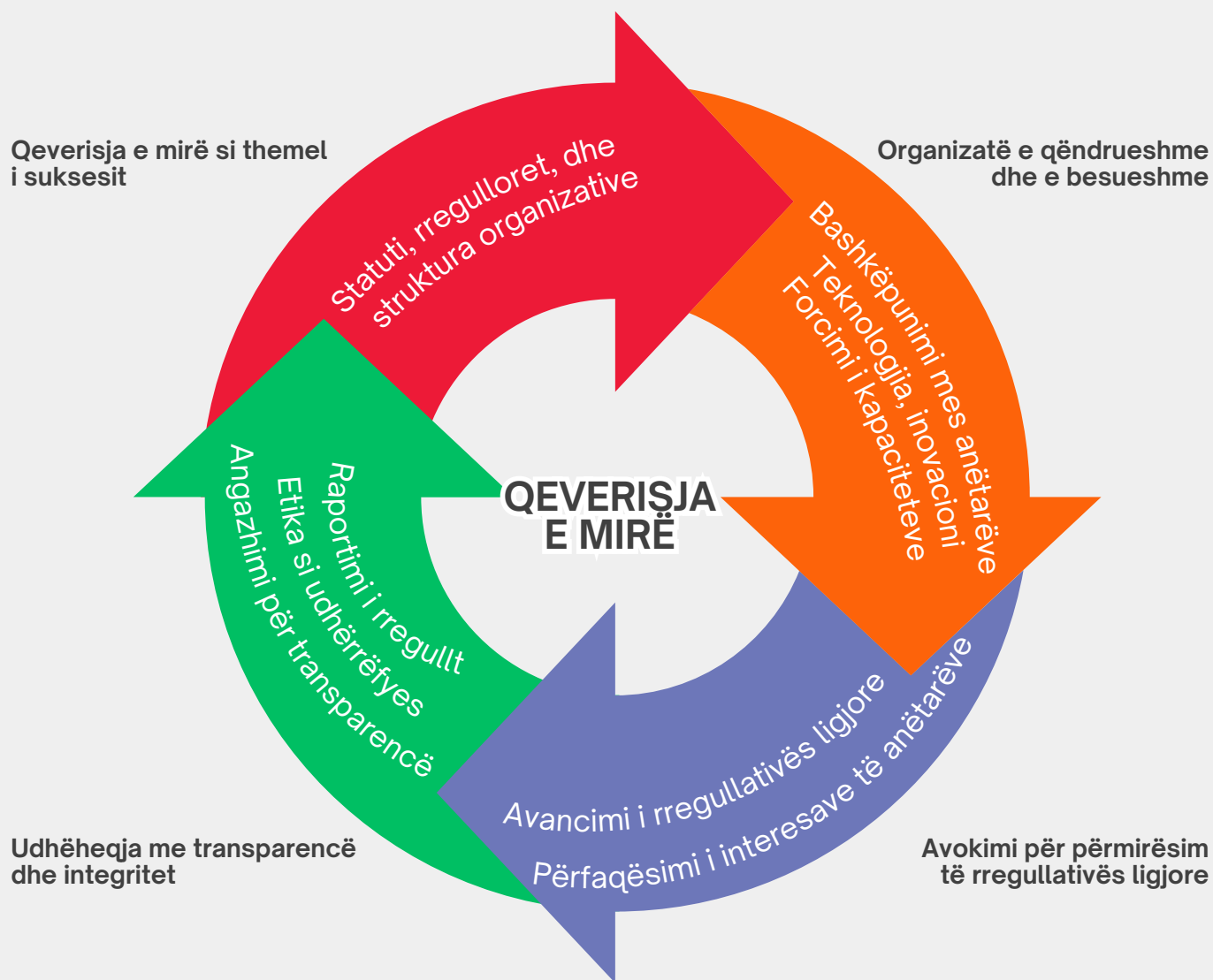
3.4 Advocacy for Improved Legal Regulation

SCAAK plays an active role in supporting and advancing legal regulations in the field of accounting and auditing by developing its committees to promote sustainability and accountability.

- **Voice of professionals:** Representing the interests of members and the broader professional community through constructive dialogue with local and international institutions.
- **Advocacy for regulatory advancement:** Engaging in advocacy efforts to enhance legal regulations, ensuring they align with the interests and priorities of the profession.

Guided by the principles of good governance and transparency, *Objective 3* reinforces SCAAK's leadership in the accounting and auditing profession in Kosovo. By inspiring members and partners to uphold the highest standards of ethics and sustainability, this approach strengthens a committed and trustworthy professional community. It also generates long-term value for all stakeholders and contributes to the continuous development of the profession and the economy.





CONCLUSION

The SCAAK Strategy for the period 2025–2029 presents an ambitious and comprehensive vision aimed at advancing the accounting and auditing profession in Kosovo. With a focus on diversification and innovation, the strategy emphasizes enhancing members' skills, addressing emerging challenges such as technology and sustainability reporting, and aligning with international standards. It reflects SCAAK's commitment to meeting the needs of its members, contributing to the country's economic development, and strengthening its reputation as a professional and ethical leader.

Through this strategic approach, SCAAK reaffirms its role as a key pillar in the development of the profession and the empowerment of professionals in an increasingly complex environment. The strategy also prioritizes inclusion, transparency, and good governance, ensuring that SCAAK remains a model of sustainability and innovation for the professional sector in Kosovo and beyond. This effort will enable SCAAK to achieve its goal of remaining a trusted and respected organization, delivering sustainable value to all stakeholders.

