THE ROLE OF UNIVERSITY PROGRAMMES IN THE DEVELOPMENT OF FUTURE BOARD MEMBERS

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Abstract

Contemporary higher education institutions (HEIs) are extensively oriented toward offering professional and technical programmes but have neglected the significance of instilling ethical and socially responsible values in university students. This study investigates the extent to which HEIs include business ethics (BE) and corporate social responsibility (CSR) courses in the undergraduate curricula and examines the importance of equipping university graduates as prospective corporate board members with ethical values. Involving public and selected private HEIs in the Republic of Kosovo, the study employs a cross-institutional and content analysis approach. The database of the Kosovo Accreditation Agency and structured interviews with relevant staff of academic service units are the primary sources of data used for the study. The findings reveal three significant trends: 1) only fifty-five percent of the institutions offer the course of BE; 2) HEIs offer BE as an elective course and for one semester only, and 3) except for one HEI that offers CSR as a separate course, other institutions have included it as part of other courses. The study contributes to academia and industry by identifying the gaps in the current programmes among HEIs and advocates for the inclusion of BE and CSR courses in their curricula as demanded by corporations.

Keywords: Corporate Board, Business Ethics, Corporate Social Responsibility, Higher Education Institutions, Programmes

1. INTRODUCTION

There are major studies on the importance of business ethics (BE) and corporate social responsibility (CSR) in general but very limited studies on the importance of integrating them into the higher education curriculum. In some universities, these two courses are available but not highly demanded by students (Rundle-Thiele & Wymer, 2010). This suggests that experts at higher education levels did not promote these courses sufficiently for students to request them. In this regard, the heads of departments have reported that BE and CSR are not widely considered in higher education curricula (Nicholson & DeMoss, 2009). In more recent studies, it is reported that educators are encouraged to incorporate subjects that are related to BE and CSR in the study programmes (Ferrell & Keig, 2013; Setó-Pamies & Papaoikonomou, 2016; Daudisa & Vevere, 2020; Schimperna, Nappo, & Collaretti, 2022).

Higher education institutions (HEIs) can play an important role in equipping future corporate board members with knowledge and attitude about BE and CSR. Both courses will enhance students'

knowledge in their specific fields and strengthen their professional attitudes (Luthar & Karri, 2005; Daudisa & Vevere, 2020). BE and social responsibility-related courses will help future leaders to execute decisions that benefit society, the environment, and businesses (Larrán Jorge, Andrades Peña, & de los Reyes, 2014; Claver-Cortés et al., 2020). Therefore, it is of utmost importance that educators incorporate ethics and social responsibility modules in the education system.

Traditionally, organisations competed by means of product attributes or prices. However, in the current global economy and rapidly changing competitive business strategies, organisations are encouraged to learn new ways to compete (Khomba & Vermaak, 2012). In this competitive environment, experts argue that the inclusion of ethics courses in the study programmes will have a positive impact on organisational behaviour (Dellaportas, Cooper, & Leung, 2006; Galvão, Mendes, Marques, & Mascarenhas, 2019). Adhikariparajuli, Hassan, and Siboni (2021) note that teaching and training CSR in universities will positively influence future global leaders. In addition, these studies have suggested that it is not appropriate to include ethics and CSR as separate or optional components of curricula, rather they should be incorporated as a core component of the function of universities.

According to Carroll (1991), CSR covers four main responsibilities, namely economic, legal, ethical, and discretionary expectations from society at a given time. These four elements of CSR portray business commitment toward society. With this respect, corporate social responsibility refers to the commitment of the company to provide social, environmental, and economic benefits in line with public expectations. In short, CSR emphasises the impact of organisational actions on the public, and whether organisational behaviour meets public expectations (Carroll, 2016).

Business ethics, on the other hand, refers to the study of appropriate business policies and practices regarding potentially controversial subjects including corporate governance, bribery, and discrimination. According to Turyakira (2018), ethics refers to a system of moral principles or rules of behaviour that "involves doing the right thing in the right manner" (Okafor, 2011, p. 34). Promoting BE in organisations has a strong impact on employee commitment and organisational achievements (Chun, Shin, Choi, & Kim, 2013; Galvão et al., 2019).

Company failures have been attributed to unethical practices in organisations (Turyakira, 2018). In this context, corporate board members play a central role in establishing corporate strategy and decision-making (Nekhili & Gatfaoui, 2013). Hence, it is crucial that board members promote CSR and BE in their institutions.

Considering these developments, this study aims to investigate the extent to which the higher education institutions of Kosovo incorporate BE and CSR-related courses in the curricula and examine the importance of offering these courses to students as prospective corporate board members.

This paper is structured as follows. Section 2 provides a review of the relevant literature pertaining to the topic. Section 3 discusses the methodology that has been employed to conduct this research. Section 4 presents the findings, discussions, and implications of the study, and Section 5 provides the concluding remarks and limitations of the study and proposes future research agenda on the topic.

2. LITERATURE REVIEW

The integration of BE, CSR, or similar courses in the education curricula has become increasingly popular and demanded in the current global economy. The success of CSR and ethics will depend on the attitude and perception of the young generations because they are the ones that will influence relations between organisations and the public, whether as citizens, customers, or board members (Daudisa & Vevere, 2020). Therefore, it is the responsibility of educators to play a fundamental role to design or redesign curricula and address social, ethical, and environmental concerns (Larrán Jorge et al., 2014).

2.1. International accreditation bodies require the inclusion of BE and CSR courses

Accreditation bodies require the education system to incorporate BE and CSR courses (Mills, Robson, & Pitt, 2013). For instance, The Association to Advance Collegiate Schools of Business (AACSB), also known as the International Association for Management Education requires the integration of BE and CSR in the education curricula. As a leading professional organisation, AACSB has specified inclusion of BE and CSR courses in the education curricula. Furthermore, AACSB has requested that ethics be a condition for program accreditation (Kurpis, Beqiri, & Helgeson, 2008).

As of March 2013, AACSB has proposed a new standard regarding CSR and sustainability that explicitly states: "A school must demonstrate a commitment to address, engage, and respond to current and emerging corporate social responsibility issues (e.g., diversity, sustainable development, environmental sustainability, and globalisation of economic activity across cultures) through its policies, procedures, curricula, research, and/or outreach activities" (AACSB International, 2013, p. 7). Furthermore, the basis for judgment in meeting the standard is: "Diversity, sustainable development, environmental sustainability, and other emerging corporate and social responsibility issues are important and require responses from business schools and business students" (AACSB International, 2013, p. 7). AACSB imposes a similar condition for BE; it requires that accredited universities "establish expectations for ethical behaviour by … students" (AACSB International, 2008, p. 11).

2.2. The role of university courses to corporate board members

Regarding management-specific knowledge and skills, AACSB states that programmes should offer learning experiences on ethical and legal responsibilities in organisations and society (AACSB International, 2008, p. 15). The Association notes that "management education must prepare students to contribute to organisations and the larger society

and to grow personally and professionally throughout their careers" (AACSB International, 2008, p. 1).

Similarly, the European Quality Improvement System (EQUIS) and Agencia Nacional de Evaluación de la Calidad y Acreditación (ANECA) have mandated BE and CSR in educational systems (Larrán Jorge et al., 2014). Universities seeking EQUIS accreditation are required to provide and demonstrate the incorporation of BE and CSR into their personal development processes (Wigmore-Alvarez, Ruiz-Lozano, & Fernández-Fernández, 2020). The Spanish body of accreditation ANECA has explicitly stated that higher education systems in Spain need to increase awareness of CSR.

Apart from accreditation bodies like AACSB, EQUIS, and ANECA, the need for BE and CSR implementation has attracted the attention of other international state authorities as well, especially in schools in European countries and the United States of America (Moon & Orlitzky, 2011). China (Lin, 2010), New Zealand, and Australia (Rundle-Thiele & Wymer, 2010) are also concerned about the implementation of CSR in companies.

There is a major investigation conducted by Moon and Orlitzky (2011) centred on the integration and implementation of CSR in education institutions in Europe, the United States, and Canada. Their research investigated 72 European and 22 American educational institutions. The aim of the study was to examine to what extent European and North American education institutions, particularly business schools, were promoting CSR. Among other specific results, it was found that schools in both regions expose students to CSR-related subjects.

Prior to the study of Moon and Orlitzky (2011), a major study was conducted by Christensen, Pierce, Hartman, Hoffman, and Carrier (2007) using the top 50 global business schools according to the Financial Times rating. During this investigation, the researchers interviewed deans and directors of each university about the incorporation of ethics and CSR-related courses in their programmes. It was found that most MBA programmes offered courses related to BE and CSR. Furthermore, it was found that training centres and other forms of activities were present to promote ethics and responsibility, indicating the significant importance of these courses. Previous studies have investigated global education institutions and found that most schools require enrolment in ethics and CSR courses (Christensen et al., 2007). Similar results were found in schools in New Zealand and Australia (Rundle-Thiele & Wymer, 2010).

The inclusion of CSR and BE courses in higher education levels was aimed to increase the awareness of ethics and social responsibility among young professionals toward society, including employees and customers (Schimperna et al., 2022).

The integration of CSR in higher education will reflect in the professional experience of students (Claver-Cortés et al., 2020). China may be cited as an illustration. The community of China has been complaining about the quality of their local products and the pollution that those companies produced (Lin, 2010). Due to the increasing number of complaints from society, the Chinese government and authorities have released guidelines, principles, and policies for regulating CSR practices in corporations. This shows that the irresponsibility

of companies, and their employees caused the government to impose the requirement on improving the quality of CSR.

Implementing CSR and BE in a professional setting will not only benefit society but also bring long-term benefits to companies (Claver-Cortés et al., 2020; Schimperna et al., 2022). The implementation of CSR and ethics in companies has resulted in customer loyalty, employee motivation, and organisational performance in general (Surroca, Tribo, & Waddock, 2010; Claver-Cortés et al., 2020). Hence, preparing students with ethical and responsible values is considered a key educational requirement for higher education institutions (AACSB International, 2020).

3. RESEARCH METHODOLOGY

The study uses a qualitative data collection method through a cross-institutional comparative approach, content analysis, and structured interviews. Bryman and Bell (2007) propose a qualitative approach to research when relatively little is known about a field of study or when a new viewpoint is researched.

3.1. Sampling method and the process of data collection

Miles and Huberman (2003) and Patton (1990) note three principles of sampling in qualitative research; first, sampling should be purposeful; second, researchers should collect information from as many sources as possible; and third, researchers should strive to provide comparisons between sampling units.

In this study, researchers employed a non-probability-purposive and judgment sampling method which involved respondents "who are most advantageously placed or in the best position to provide the information required" (Sekaran, 2014, p. 277). In this context, respondents who were expected to have the knowledge and be able to provide sufficient and reliable information were selected to take part in the interview process.

To collect the data, researchers drew on their own experience as active members in the higher education sector, observation and multiple secondary sources, and structured interviews. Hence, the data were collected in four steps.

Firstly, researchers mapped the existing documents and resources including the primary and secondary legal acts (laws and by-laws) which set the legislative framework of the higher education system in Kosovo.

Secondly, researchers analysed the statutes of higher education institutions relevant for inclusion in the study. This enabled the researchers to classify the institutions as public or private higher education institutions (HEIs).

Thirdly, researchers analysed the reports and decisions of the Kosovo Accreditation Agency (KAA) and the programmes offered by the HEIs. The documents of KAA provided official information on the programmes accredited for each institution. Following the same structure, the researchers extracted relevant data from programmes of each institution obtained from the official institutional websites and evaluated them in line with the objectives of the study.

Finally, to ensure the programmes available on the websites are up-to-date and reliable, researchers conducted structured interviews with the officials of the academic service units of the institutions.

3.2. Data collection methods

Bryman and Bell (2007) note that interviewing is the most widespread method for data collection in qualitative research. In the interview process, the researcher has access to names in the population and can sample the population directly (Creswell, 2014). Qualitative research using interviews focuses on interpretations rather than numerical reasoning and frequencies. Hence, making interviewing is the most common method for collecting data (Burgess, 1997).

Interviews can be in the form of structured, semi-structured, or unstructured. Unlike unstructured interviews, where there are no pre-determined questions, and structured interviews, in which the researcher strictly follows the sequence of questions primarily designed for the interview, semi-structured interviews provide the opportunity for the interviewee to speak freely, enable the researcher to keep the flow of the interview (Bryman, 2001). This study employs structured interviews to collect data.

The study could also use a questionnaire survey as an alternative method for data collection. The advantages of using questionnaires include their low cost to administer, ease to cover wide geographical coverage, less time consumption, and provide more anonymity to respondents (Collis & Hussey, 2003). Questionnaires can be administered through the mail, telephone, internet, or personal distribution (Fowler, 2009). Various free online survey tools are also largely available, despite critics of their low response rate. The risk of misunderstanding questions, answering by someone else rather than the intended respondents, and the low response rate are the main disadvantages of this method (Bryman, 2001). Considering these disadvantages, researchers used structured interviews to collect data.

3.3. The interview process

A set of interview questions were prepared by the researchers. The perspective of every interviewee was captured using these interview questions. Interviews began by asking the interviewees about their working experience in the institution and the accreditation status of the institution. Due to COVID-19 pandemic restrictions, interviews were conducted virtually. Interviewees were assured that no one else will have access to the transcripts and that the research was only for academic purposes. Two rules were applied during interviews: the 24-hour rule which required that detailed interview notes be completed within one day of the interview (Waldeck, 2007). The second rule was to include all data, regardless of the importance at the time of the interview. Researchers noted every detail of the discussion to respect the interviewees' request that the interviews not be recorded.

Each interview lasted from 20 to 30 minutes. Overall, a total of 12 interviews (one with each institution) were conducted with the relevant representatives of the academic service units. The study included all public higher education institutions while 2 criteria were applied for the selection of the private higher education providers: 1) the number of accredited programmes; 2) the number of students pursuing higher education at the institution. Based on these criteria, 3 colleges were deemed eligible for inclusion in the study: UBT College (55 accredited study programmes and 3665 students); AAB College (48 accredited study programmes and 4697 students), and Universum College (16 accredited study programmes and 857 students). The programmes offered by 3 colleges represent 43% of the programmes offered by all private higher education providers. The table below presents the higher education institutions (segregated based on the status: public or private) included in the study.

Table 1. Higher education institutions included in the study

Type of HEI	No.	Institution	Municipality
Public	1	Hasan Prishtina	Pristina
	2	Ukshin Hoti	Prizren
	3	Haxhi Zeka	Peja
	4	Fehmi Agani	Gjakova
	5	Kadri Zeka	Gjilan
	6	Isa Boletini	Mitrovica
	7	University of Applied Sciences	Ferizaj
	8	Faculty of Islamic Studies	Pristina
	9	Kosovo Academy for Public Safety	Vushtrri
Private	1	UBT College	Pristina
	2	AAB college	Pristina
	3	Universum College	Pristina

4. FINDINGS AND DISCUSSION

4.1. The structure of the education system

The analysis of the secondary sources revealed that the education system in Kosovo is structured into 5 main types of education based on the grades and the age of the pupils and/or students (Table 2).

Table 2. Types of education, grades, and age

Type of education	Grade	Age
Pre-school education	0	< 6
Primary education	1–5	6–10
Lower secondary education	6–9	11–14
Upper secondary education	10–12	15–18
Higher education	**N/A**	**N/A**

Source: Ministry of Education, Science and Technology (2016).

Following the declaration of independence in 2008, Kosovo has adopted the National Qualifications Framework (NQF) in line with the principles of the European Qualifications Framework (EQF). The NQF specifies six types of qualifications:
1) higher education qualifications;
2) general education qualifications;
3) combined national qualifications;
4) national professional qualifications;
5) qualifications based on international standards;
6) customized qualifications.

4.2. Legal framework regulating the higher education sector

The primary law in the higher education sector is the Law on Higher Education (No. 04/L-037). The first law was adopted in 2003 and was amended in 2011. The law is further explained by the relevant administrative instructions addressing and regulating specific issues deriving from the law. As this study was progressing, the Ministry of Education, Science, Technology and Innovation (MESTI) is in the process of reviewing the Law on Higher Education and developing the Law on the Kosovo Accreditation Agency.

Besides the legal framework, the higher education system is also based on the strategic documents that the county has developed. The first strategic plan for higher education was the "Higher Education Strategy (2005–2015)" (Ministry of Education, Science and Technology, 2004). In addition, in 2011, the country developed the first Kosovo Education Strategic Plan (KESP) for 2011–2016 (Ministry of Education, Science and Technology, 2011) for the entire education system which served as a guiding document until 2016. This was followed by the adoption of the second KESP for 2017–2021 (Ministry of Education, Science and Technology, 2016), and the MESTI is in the final phase of the publication of the third KESP (2022–2026). The current KESP is structured in seven thematic areas that cover all relevant segments of education in Kosovo and the higher education sector is the seventh strategic objective.

4.3. Institutional arrangements and stakeholders involved in the higher education sector

The main institutions and stakeholders involved in the higher education sector are the MESTI, the KAA, the National Quality Council, the National Academic Recognition and Information Centre (NARIC), higher education institutions, and student societies. The role of the MESTI is to develop the legal framework and policies to govern the sector and the KAA evaluates, accredits, and oversees higher education institutions. The KAA is managed by the Director and overseen by the National Quality Council. NARIC verifies and recognises the qualifications earned from foreign institutions outside the Republic of Kosovo.

With respect to the content and design of the study programmes, the responsibility primarily lies with the HEIs and the KAA. The former designs the programmes and the latter evaluates and accredits them. The higher education system has been criticised for the replication of the roles and unclear responsibilities of the institutions that govern the system. This has led to the lack of rigorous and appropriate monitoring mechanisms and on the other side, HEIs have used these disadvantages in their favour.

4.4. Higher education providers and study programmes

Every year the KAA organises the accreditation or re-accreditation process depending on the accreditation status of the institutions. The KAA remains the main formal authority for quality assurance and accreditation of higher education institutions in Kosovo. The accreditation process is conducted based on the Administrative Instruction (AI) No. 15/2018 for accreditation of Higher Education Institutions in the Republic of Kosovo and the related guiding documents and manuals developed by the KAA. The accreditation is awarded for three to five years.

The data from the accreditation process for the academic year 2021–2022 show that private higher education institutions have not been accredited to provide Ph.D. programmes. This hinders them from using the name "university" as the legal framework requires institutions to be categorized as a university to offer Ph.D. programmes. The Law on Higher Education stipulates that "The denomination 'University' may be granted only to an accredited provider of higher education which has … issued at least one graduate with an accredited doctorate…" (Article 10, point 2). Point 3 of the same article specifies that the "denomination 'University college' may be granted only to an accredited provider of higher education, which offers doctoral studies in at least three study areas that are accredited by KAA. As a result, all private higher education providers are known as colleges.

This practice has raised serious concerns in the system in general and among private providers, in particular. The latter have argued that the categorization of institutions as universities and colleges which are on the same "level playing field" does not comply with international practices and developed states. They argue that higher education providers in developed countries are referred to as universities, and institutions offering study programmes below level six of the Qualification Framework are classified as colleges.

Considering the situation of the country as a post-war state (end of the war in 1999) with an unclear legal framework regulating the education sector and the lack of monitoring mechanisms, several private institutions have been part of the education sector offering various programmes with no proper monitoring procedures. For instance, in 2015, the higher education system counted 38 providers (8 public and 30 private institutions). The repetitive irregularities and misuse of the system over years have called for better monitoring mechanisms and more rigorous criteria to function as a higher education provider.

Based on the analysis of this study, 9 public institutions and 14 private higher education providers with a total of 402 programmes have been successfully accredited for the academic year 2021–2022. Table 3 shows the accredited institutions and the number of programmes.

Table 3. Institutions and the number of accredited programmes for the academic year 2021–2022

Type of HEI	No.	University/College	No. of accredited programmes
Public	1	Hasan Prishtina	137
	2	Ukshin Hoti	21
	3	Haxhi Zeka	16
	4	Fehmi Agani	9
	5	Kadri Zeka	12
	6	Isa Boletini	18
	7	University of Applied Sciences	10
	8	Faculty of Islamic Studies	3
	9	Kosovo Academy for Public Safety	1
Total			**227**
Private	1	AAB College	48
	2	UBT College	55
	3	Universum College	16
	4	RIT Kosovo (A.U.K.) College	3
	5	Business College	6
	6	Dardania College	4
	7	ESL College	2
	8	Academy Evolucion	4
	9	International Business College Mitrovica (IBC-M)	6
	10	Heimerer College	8
	11	Rezonanca College	11
	12	Riinvest College	7
	13	Tempulli Academy	3
	14	Pjeter Budi College	2
Total			**175**

Source: Authors' compilation.

As shown in the table above, the public providers offer most of the programmes (227), compared to the private counterparts, which offer 175 programmes. The University of Prishtina, as the oldest university (the first in the country, established in 1969) and the biggest institution in the higher education system leads the sector with 137 study programmes.

4.5. Courses offered by the HEIs

Of the total of 23 institutions (public and private) operating in the higher education sector, the study investigated the offer of BE and CSR courses at all public institutions ($n = 9$) and 3 private colleges ($n = 3$). The findings reveal three significant trends: 1) only 55% of the institutions included in this study offer BE course; 2) both types of institutions offer BE course only as an elective and for one semester only; 3) one HEI offers CSR as a separate course, whereas other institutions offer the course as part of the course of Business Rights and/or Corporate Governance. Table 4 below shows the list of HEIs which offer BE and CSR courses based on the year of study and the status (compulsory and elective).

Table 4. Kosovo HEIs's BE and CSR course offerings

Type of HEI	No.	University/College	Faculty	Programme	Year of studies	Compulsory	Elective
Public	1	Hasan Prishtina-Pristina	Economics	Management	1	Business Rights	
					3		Business Ethics
					2		Corporate Governance
	2	Ukshin Hoti-Prizren	Economics	Business Administration	2	Corporate Governance	Business Ethics
	3	Haxhi Zeka-Peja	Business	Business Administration	1	Business Rights	
	4	Fehmi Agani-Gjakova	Faculty of Social Sciences	Social Care and Welfare	2	N/A	Social Education
	5	Kadri Zeka-Peja	Economics	Management	3		Business Ethics
	6	Isa Boletini-Mitrovica	Economics	Management and Infrormatics	3		Ethics in Accounting and Audit
	7	University of Applied Sciences-Ferizaj	Management	Industrial Management	2		Business Ethics
	8	Faculty of Islamic Studies	N/A	Islamic Theology	N/A	N/A	N/A
	9	Kosovo Academy for Public Safety	Public Safety	Customs	4		Business Ethics
Private	1	UBT College	Management, Business and Economics	Finance, Banking and Insurance	2	Business Rights	
	2	AAB College	Economics	Management and Infrormatics	1		Business Rights
	3	Universum College	N/A	Business and Management	1		Social Responsibility and Ethics

Source: Authors' compilation.

Results show a significant difference between the public and private HEIs in offering BE courses. Two of the three private institutions do not offer BE course at all. Instead, they cover parts of BE in Business Rights course. On the other hand, public institutions tend to be more cautious to offer the BE course. This may largely be attributed to the historical development of the institutions themselves. The University of Pristina, for example, the oldest higher learning institution in the country and from which many well-known corporate leaders have graduated, has given due recognition to instilling business ethics in future corporate directors.

Except for the Faculty of Islamic Studies which offers programmes solely in Islamic studies, the other HEIs offer BE or related courses. The University of Pristina "Hasan Prishtina" offers BE and Corporate Governance courses separately and as elective courses, and Business Rights as a compulsory course. Unlike one private HEI which offers the BE course to first-year students, public HEIs offer the course in the second or third academic year of studies. Information gleaned from the interviews shows that public universities consider third-year students as prospective managers and corporate leaders. Hence, they think that students need to be exposed to the course of BE before joining the industry.

Findings reveal that both types of HEIs are less interested to offer the CSR course. Only one HEI has included the course in its curricula. In other HEIs, the course is covered as part of other courses as described by an interviewee: *"We cannot financially afford to offer CSR course on its own because various courses such as Business Ethics, Corporate Finance and Management courses include CSR as part of their syllabus".*

5. CONCLUSION

Higher education institutions (HEIs) have been extensively focused on equipping students with professional and technical skills through their offerings of various specialised programmes but have overlooked the importance of offering study programmes and courses which emphasise ethical and responsible values.

Literature suggests that the inclusion of BE and CSR courses in the higher education sector increases the awareness of ethics and social responsibility values among prospective young professionals who could potentially sit on boards of national and multinational corporations in the future. Considering the importance of the governance of organizations, the incorporation of BE and CSR courses in the education system has been put as a condition for accreditation by renowned accreditation bodies.

The objective of this study was to investigate whether selected higher education institutions in the Republic of Kosovo have included these two courses in their curricula. By employing a cross-institutional comparative approach, content analysis, and structured interviews with relevant institutions, the findings reveal that higher education providers have not sufficiently included the courses in their programmes. Institutions that have included the course(s) offer them only for one semester and as electives. The study suggests that

higher education providers should pay greater attention to the curricula development and consider the inclusion of BE and CSR courses in their programmes. Considering the importance of the courses and the impact on the development of students for a future professional career, the study suggests that the courses should be made compulsory.

As the Kosovo education system follows the Bologna System, undergraduate studies are designed to be completed within three years. To expose students to the concepts of BE and the most recent developments at the national and global levels, the study suggests the inclusion of business ethics-related courses in the early part of the studies. This enables institutions to instil core ethical values into the students at an early stage of their studies.

Pertaining to the lack of inclusion of CSR as a course on its own in Kosovo may be due to the apparent lack of legislation and awareness-raising campaigns on the importance of CSR for education institutions and corporations.

With this respect, depending on the philosophy of an educational institution, the institution may incorporate CSR into a BE course. However, if the institution offers other courses besides BE, introducing the CSR concept in one or two classes may be considered adequate.

Finally, in line with the literature and international practices, accreditation authorities (i.e., KAA) and relevant institutions governing the higher education sector should require the incorporation of the courses in the study programmes. The KAA, like its international counterparts, should require at least the inclusion of a BE course as a pre-requisite for the accreditation of the institutions. On the contrary, if this is left at the discretion of the institutions, the same situation may prevail and the graduates who are the prospective leaders of the corporations may graduate with insufficient exposure to ethics.

Despite the noble purpose of this study to contribute, its findings should be read together with three limitations. First, as two of the researchers possessed extensive knowledge of the higher education system in the country, it was a challenge to completely avoid information bias. Their own experience in academia and the interpretation of the information posed some challenges throughout the research. The inclusion of the external co-author who is not affiliated with any institution in the country has neutralized this risk.

Second, the researchers' approach to interviewing the representatives of HEIs created a perception in the interviewees that researchers as the active stakeholders in the higher education system are well aware of the academic programmes and the courses offered by the HEIs. This created a sense of apprehension about why the interviewees were contacted. However, by providing clear information about the research aims and objectives this limitation has been insulated.

Finally, the 9 public institutions and 3 private colleges, which are the subject of this study, represent only 52% of the total number of HEIs (23) operating in the country and may not represent the general trend to offer the BE and CSR courses by all HEIs in the country.

Future studies could expand the investigation in all accredited higher education providers and all study levels, i.e., undergraduate and post-graduate programmes. The research could also investigate actual cases of unethical graduates in corporations and investigate whether they had received adequate exposure to ethics in their education programmes.

It will be very insightful to work retroactively, to elicit the perspectives of the executives on whether a semester's course on business ethics will help expose the students to being ethical when they are employed later. Lastly, future research could discover the rationale and philosophy of making BE mandatory in the business school curriculum.

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