

## Factors that determine the fees for audit NGOs financial statements in Kosovo

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### Abstract

The purpose of this paper is to identify, analyze and evaluate the potential factors that influence the determinants of the fee/price of the NGOs financial statements audit in Kosovo based and tested, generally, traditional determinants and known in economic literature on this issue. In our study, we have chosen the NGO sector in Kosovo to investigate the factors that determine the fee/price of their financial statements, because the non-governmental organizations are among the first organizations that have gone through the audit process after war disintegration of former Yugoslavia, and to our knowledge no similar research was undertaken. The study is generally based on data collected through a questionnaire, sector financial audit of NGOs in Kosovo's reality, focusing on the group of respondents who are professional in this field as statutory auditors, certified auditors and certified accountants.

By the results of this analysis related to the importance variables of the model, it was found that the size, complexity, audit risk, NGO audit market, competition, international character and the number of donors who fund NGOs and the number of projects they develop, have a significant impact on the fee/price of the financial audit of NGOs Kosovo.

**Keywords:** NGOs; Financial statements; Financial Audit.

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