



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

VILNIAUS KOOPERACIJOS KOLEGIJOS
BUHALTERINĖS APSKAITOS PROGRAMOS (653N44009)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF ACCOUNTING (653N44009)
STUDY PROGRAMME
at ***VILNIUS COOPERATIVE COLLEGE***

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Išvados parengtos anglų kalba
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Vilnius
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DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė apskaita</i>
Valstybinis kodas	653N44009
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės
Studijų pakopa	Pirma
Studijų forma (trukmė metais)	Nuolatinės (3); iššęstinės (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Profesinis apskaitos bakalauras
Studijų programos įregistravimo data	2002-06-26

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	653N44009
Study area	Social sciences
Study field	Accounting
Kind of the study programme	College studies
Study cycle	First
Study mode (length in years)	Full-time (3); part-time (4)
Volume of the study programme in credits	180
Degree and (or) professional qualifications awarded	Professional bachelor in Accounting
Date of registration of the study programme	2002-06-26

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I. INTRODUCTION

Vilnius Cooperative College is a non-state, higher education institution of the Lithuanian Republic. Founded in 1991 as Vilnius Higher Cooperative School, the College was established in 2000 after the legitimisation of the binary system of higher education in the country. The College delivers seven programmes across three study areas and has an enrolment of approximately 1,000 students.

The Professional Bachelor in Accounting programme, the subject of this review, forms part of the Management and Business Administration study field within the College. The programme was registered in 2002, and is implemented under both full-time (three years) and part-time (four years) study modes. The College has a branch in Kaunas offering the same programme on a part-time basis. For the purpose of curriculum delivery, sixteen teachers come to the Vilnius campus from other higher education institutions and the business sector. There is collaboration between the Vilnius and Kaunas branches e.g. videoconferencing from Vilnius to Kaunas for the delivery of certain study topics.

The College has plans for enhanced programme delivery via distance learning, using the vehicle of Moodle and is also involved in the evaluation and recognition of competencies acquired by student applicants as a result of non-formal education. In addition to academic matters, attention is given by programme management to the development of students' honesty and responsible citizenship throughout the programme. Over the period 2008-2012, a total of 127 students graduated with this qualification in Accounting.

The institution is developing an internal Study Quality Management System (CISQMS) designed to ensure that programme design, delivery and review are kept up to date and meet required quality standards. The deadline for completion of this project is 2015. The College philosophy towards student development is also in harmony with the Principles for Responsible Management Education (PRME), a global initiative to embed international values into business education, such as those portrayed in the Global Compact for Human Rights.

This programme evaluation, as conducted by the external panel, is based on the Self-Evaluation Report (SER) prepared by the institution, and the discussions which panel members held with various stakeholders during the visit to the College on 03 October 2013. This visit also provided an opportunity to review facilities and teaching/learning resources related to curriculum delivery.

The study programme had been assessed and unconditionally validated by an external review team in 2005. A further accreditation followed in 2009, granting approval for its delivery until 2013.

II. PROGRAMME ANALYSIS

1. Aims and learning outcomes

This programme is designed for students who wish to study Accounting at undergraduate level and obtain a professional Bachelor degree qualification. The aims and learning outcomes are stated clearly, comply with legal requirements governing studies at this level, and are subject to regular review. In 2011, a revision of the programme was undertaken. As a result, the European Credit Transfer System (ECTS) was introduced. A stronger correlation between programme aims, learning outcomes and subjects/modules within the curriculum was also formulated at that time to conform to the description of the Accountant provided in the categorisation of occupations in Lithuania which is based on an international classification.

In the design and development of programme aims and learning outcomes, the College is conscious of the pending national requirement which will exist from 01 January 2016, whereby only those who have taken the examination in Taxes and professional Financial Accountancy will be allowed to practise in the field (unless deemed to be exempt under alternative criteria).

The programme has eight aims linked to the College mission “to develop an enterprising, socially responsible and spirited personality”. The focus of the curriculum is “to provide high-quality studies, corresponding to the modern society and economic needs”. The aims, objectives and learning outcomes are readily available to the various stakeholders, and are communicated to students from the outset of their studies. Discussions which panel members held with student representatives from the programme established that they have a limited awareness of learning outcomes and their importance. There is an ongoing obligation on management and teachers to reinforce for students the meaning and significance of learning outcomes. A clear explanation of the link which exists between particular assignments/assessment tests and the learning outcome(s) being measured should increase student understanding of the concept. Meetings with stakeholder representatives during the visit discovered that feedback sought from them forms part of the quality assessment and monitoring process associated with this programme.

In relation to employment and career prospects for graduates, the College states that “the general principles of accounting are similar in different foreign countries, so for the graduates the knowledge and automatic actions of accountancy acquired can be applied in other European countries as well”. This conclusion is questionable, and could lead to a perspective which would restrict future College attempts to expand and develop the international dimension of the programme. The discussions with staff and students reinforced the panel's opinion regarding the value and importance of providing some knowledge of international Accounting practice within the curriculum.

In terms of further programme improvement and development, the College recognises the need for stronger collaboration with employers to ensure the ongoing relevance of aims, learning outcomes and related subject content. Such extended consultation would help to guarantee that the curriculum is kept up to date in terms of labour market needs, and would enhance the preparation of the graduate for employment and subsequent career progression. In such a focused study programme, it is essential that the future Accountant is regarded as likely to have a key role in the problem-solving and decision-making processes of the enterprise in which he/she is employed. This perspective has implications for the manner in which learning outcomes are prescribed and delivered upon. There should continue to be an appropriate focus on developing the higher-level skills of analysis, synthesis, and evaluation of strategic alternatives within organisations.

2. Curriculum design

The programme is designed for delivery over six semesters for full-time and eight semesters for part-time students, with a total 180 credits for the full award. The number of subjects varies per semester, as well as the ECTS allocation (from 3 to 9 credits). In accordance with regulations, not more than seven subjects are taken in the same semester. The curriculum is divided into three sections: 1) General Subjects (8.3%); 2) Study-field Subjects (75%); 3) Special-part Content (16.7%). The programme includes student selection of one elective subject per semester. Professional business practice and a final thesis help to ensure the integration of theory and practice. It is the understanding of the panel that the curriculum design meets legal requirements.

The study plan and descriptions of teaching subjects and practices indicate that subjects are spread evenly and in a logical manner (for example, Basic Accounting is followed by Financial Accounting, Managerial Accounting and Public Sector Accounting). The module themes are

generally not repetitive. The teaching subjects and study practices have been developed to make a significant contribution to the formation of the professional competencies of an undergraduate Accountant. The syllabuses of individual subjects, in general, have an appropriate structure, which presents the course aims, learning outcomes, assessment strategy and criteria, as well as (in most cases) recent national and international references. However, all of the listed reading material is not available in the College library.

The scope of the programme, including the content and study methods, is adequate for the attainment of the stated aims and learning outcomes. The work of the Study Programme Committee is highly relevant in quality maintenance, particularly in terms of enhancing the programme and the adaptation of the curriculum to the evolving needs of the labour market. The stakeholder representatives involved can make a vital contribution towards upholding the status of the degree qualification.

It is necessary to review the existing credit weighting for some subjects (e.g. currently too large for modules Basic Accounting and Taxation, and too small for Macroeconomics and Public Sector Accounting). The inclusion of subjects such as Financial Management and Internal Audit is recommended, given the stated purpose and focus of the programme. The curriculum adjustments required to make space for the inclusion of new study material are seen as the prerogative of programme management and other stakeholders.

The variety of teaching methods used in subject delivery, and reviewed regularly (as stated in the SER), includes the analysis of scientific and practical literature, “brainstorming”, critical thinking exercises, problem solving, case studies, discussions and team work. The College acknowledges the necessity for a stronger application of innovative study methods within the teaching/learning process (ref. SER). There is an emphasis on the application of theory in a practical setting and, to facilitate this, the students undertake what is termed "educational complex accounting practice" and "business organisation practice" within the institution. These simulation exercises/activities are supplemented by the experience which the student gains from completing both the technological practice and the final professional training externally.

The project (or thesis) subject is usually based upon data collected and ideas generated during final professional training. The College has yet to assess the students’ experience in completing these final projects, as this is a recently introduced dimension of the assessment process in replacement for the final examination. It is essential that staff and students are prepared for the

challenges involved in producing the type of quality, research-based theses expected at this level of studies in higher education. Descriptive rather than analytical approaches to the area being explored by the student should be downgraded accordingly when marks are allocated.

Further attention should be given to developing the international focus of the programme in line with its aims stated in the SER. This refinement would enhance the career prospects for graduates, both within an expanding Lithuanian economy and abroad. Additional emphasis on the use of business English, as well as the desirability of subjects being delivered in the language, was recommended by students and alumni. The panel endorses such a proposal.

3. Staff

The teaching staff establishment, consisting of thirty seven members, complies with legal requirements, according to the Ministry's Order No.V-826 of April 2010 relating to first cycle degrees. The academic staff meet national regulations in terms of Doctoral and Master's degree qualifications and practical skills acquisition. According to the SER, there are: twenty three teachers (four with Doctoral and nineteen with Master's degrees) covering the study-field subjects; seven teachers (one with a Doctoral and six with Master's degrees) for general study subjects; and seven teachers (three with Doctoral and four with Master's degrees) for special study subjects. The SER documents a continuous decrease in the number of lecturers since 2008, in tandem with a decline in student number. The ratio of students to teachers is low in full-time as well as part-time study modes, thereby allowing for more personal attention. A negative feature associated with smaller class sizes is the comparative lack of opportunity which exists for wider student participation in problem solving and case study analyses.

There is a limited proportion of full-time members - 55% in total and 48% in study-field subjects- amongst the teaching staff team. The College employs part-time teachers with practical experience and expertise in the Accounting field. The present age structure of the teaching staff is generally well balanced, although the 50 years plus age group would appear to be over-represented. Reference to the age of academic staff does not imply or suggest in any way that effective and inspirational teaching correlates directly with the chronological 'youthfulness' of the teacher.

There is a College-based system for academic staff development. The SER identifies different projects in which members of the teaching staff have been engaged throughout the period 2008-2012. Professional development of academic staff members is achieved through specific competency development projects (60% of teachers, on average, were involved). Funding for the training of academic staff increased recently (2697 Lt/person; total 178,000.Lt in 2012). Included in developmental activities are internships completed within other European countries. In addition to internships, other examples of professional enhancement have included attendance at conferences/courses/seminars, publications in scientific journals, the production of specialised teaching materials, and participation in external research. In summary, the qualifications of the teaching staff team are regarded by the panel as sufficient to ensure the attainment of the stated learning outcomes.

Looking to the future, it is noted that the College has established adequate conditions and arrangements for the ongoing professional development of academic staff. In this context, however, scope exists for the further development of knowledge and skills on the part of some members of the teaching team (it is stated in the SER that each teacher develops his/her qualification through further training for 14 days, on average, each year). Examples of such advisable initiatives include, increasing the number and duration of teacher involvement in international mobility (e.g. ERASMUS-based), and a greater effort and commitment by some members of academic to improve their command and use of English for subject delivery purposes. Evidence available also suggests that a greater number of staff should become involved in the preparation of material suitable for scientific publication. This would both enhance the reputation of the institution and enrich the learning environment within which the study process is carried out.

4. Facilities and learning resources

Vilnius Cooperative College provides “good conditions for studying” and “state-of-the-art” information technology facilities. The general accommodation rate per student is significantly higher than the Lithuanian average (11.05 versus 7.1). Half of the available area is devoted to educational activities. There is also a dormitory, and a canteen open to staff, students and the general public. On average, 88,000 Litas having been spent annually over the past five years on updating teaching and learning facilities and resources. The College is also currently in the process of implementing a further modernisation project to improve the physical environment.

Library facilities for students and staff associated with this Bachelor in Accounting programme are provided at both the Vilnius and Kaunas branches, while students also have access to external libraries. Teaching materials (textbooks, books, periodical publications, international databases) are adequate and accessible. The library is generally well equipped with the necessary textbooks for the different study modules. Access to publications not in library stock is also available for students via electronic sources. About 10% of the most recently acquired library material is in English. This proportion should be expanded. In the context of study materials, the ongoing availability of relevant journals and periodicals, in addition to textbooks, is regarded as essential by the panel. Scope for an increased volume of international publications also exists, particularly in the context of efforts to develop this dimension of the programme.

Teaching classrooms, auditoria and computer laboratories were assessed by panel members during the visit to the College. The number of classrooms and computer laboratories is adequate, both in size and quality, in relation to the student population. A virtual learning environment, Moodle, is currently being integrated effectively into the teaching and learning process. The students use computerised accounting software packages, including those currently amongst the most popular commercially. A feature of the academic infrastructure has been the investment in business practical teaching software. In this context, the establishment of a simulated enterprise (BPTF) to enhance student understanding of business operations and their awareness of the integrated nature of departments and functions within organisations.

Plans for further enhancement of the existing range of facilities and learning resources include an intention to equip extra rooms with stationary computerised working places for teachers, and to provide additional video projection equipment. The College has also identified the necessity to make a wider range of study materials in foreign languages available for student and staff access.

5. Study process and student assessment

The admission procedure for students is well founded, and organised by the Association of Lithuanian Higher Education Institutions as part of a common entry system. From 2009 onwards, the College has participated in the general admission procedures regulating higher-education institutions in Lithuania. The most important entry criterion is the score achieved in high school. According to the SER, there has been a noticeable decrease in the number of students admitted to

the programme during the period 2008-2012. The statistics show that 100 % of applicants were admitted recently, which might have a negative influence on the quality of studies due to a lack of motivation or ability on the part of particular students. However, the panel cannot confirm such an outcome, and does not wish to express any reservations about the admissions policy being implemented by the College. One of the main reasons cited for the reduction in applicant numbers is the demographic situation in the country, although other factors could be said to include internal competition arising from the introduction of five new speciality study programmes by the College.

The study process is explained in detail within the SER, and its organisation ensures an adequate provision of the programme. While the information provided for students on the commencement of their studies is adequate, some facts may require repetition for reinforcement purposes during later semesters. Annual student surveys provide feedback and suggestions for consideration by teaching staff and management. The College has responded to student requirements by, for example, placing of a stronger emphasis on foreign languages and expanding the practical skills element of the programme. An 'Entrepreneurship Club' has also been established. Sport and mentor activities are organised, as well as student participation in projects such as 'Mano Dovana Lietuvai' / 'My Gift to Lithuania'. Students are also encouraged to become involved in some applied research activities, e. g. in the creation and maintenance of accounting software.

General information about the programme is available on the College website. With regard to academic support for students, teaching staff are available for consultation outside of class-contact time. An internet-based system to coordinate these consultative arrangements has been installed. The College implements a cumulative grading system for student assessment and recently, in accordance with national higher education regulations, a final thesis has been introduced. Steps to avoid plagiarism have been taken, but no reference to breaches of regulations or the consequences were made in the documentation supplied to the panel. The existence and implementation of a formal anti-plagiarism policy is essential to protect the integrity of the study process and guarantee the credibility of the qualification. Any response to dishonest behaviour which merely requires the student to repeat the assignment or resit the examination is not acceptable.

Panel members reviewed sample student assignments and assessment tests. In some instances, the marking was generous, considering the quality of student effort produced. A more rigorous approach to the assessment process should be adopted by teachers. The panel suggests proposes

that the final thesis should include a self-reflective section in which each student would evaluate critically the approach adopted in researching and completing the project. The overall learning process would be enhanced by the introduction of this element. Those responsible for grading the theses would also have a further discriminating factor to assist their judgement when determining the final mark.

There is limited international mobility amongst students, as referenced in the SER. This is seen by the College as related to inadequate foreign language skills, financial considerations, and in the case of part-time students an unwillingness to leave employment.

The College pays particular attention to matters such as informing students about career possibilities, analysing graduates' success in gaining employment, and the promotion of cooperation with social partners and alumni. The positive consequences from this approach may be seen in the high employment rate of graduates, which obviously reflects well on the quality and reputation of the programme and the College. The meetings which the panel held with alumni and employers confirmed that the professional activities of the majority of graduates match staff and student expectations. The College has long experience in supplying the labour market with Accounting specialists possessing a good combination of theoretical knowledge and practical skills. Many current employers amongst the social partners have graduated from this Accounting programme, and their esteem for the qualification and the institution was apparent in the discussion with panel members.

6. Programme management

Programme management is organised effectively at different levels. The Academic Board is responsible for management at College-authority level, while the Head of the Economics and Finance Department and staff colleagues are responsible for the delivery and quality of the programme on a day-to-day basis. The coordination of roles and functions contributes to overall programme management and the ongoing attempts to promote a quality ethos. Amongst the work of the College in the area of quality assurance has been an analysis of the recommendations provided in earlier evaluations of this programme.

As part of management efforts to ensure a quality programme, it is also planned to complement the programme learning outcomes and update the content of the related subjects. Evidence of

progress in maintaining quality standards includes work in progress to develop further the Internal Study Quality Management System. Feedback from student surveys indicates a generally positive attitude towards programme management, curriculum content, and subject delivery. On the international level, the College is linked with a variety of organisations and institutions. Included in such collaboration are partnerships with 38 higher- education institutions abroad.

Amongst areas highlighted for improvement by programme management (ref. SER) are:

- an insufficient taking of responsibility by some enterprise placement staff, together with a lack of motivation to supervise students;
- the comparative absence of an enterprise spirit amongst graduates;
- the need to strengthen the participation of all stakeholders in the maintenance of programme quality;
- steps to identify bureaucracy and any unnecessary duplication of activity.

III. RECOMMENDATIONS

This report contains suggestions and recommendations dispersed throughout the different sections which form what should be regarded as a unified document. The recommendations below are intended as a summary, based on the panel's analysis of the SER and the outcome of the visit to the College.

- The programme aims and learning outcomes should be discussed on a wider scale with business enterprise representatives and other beneficiaries of the skilled Accounting specialists produced by the College. Wording used to describe learning outcomes should reflect student progression throughout the curriculum. Particularly in the second half of the programme, there should be a stronger emphasis both in the descriptive material and in practice on developing students' higher-level skills of analysis, synthesis and evaluation.
- Student understanding of the meaning and importance of learning outcomes is open to significant improvement, as referenced earlier in this document.
- The curriculum design can be improved by revising the weighting currently allocated to particular subjects. For example, the volume of credits assigned to Basic Accounting, and

Taxation should be considered for reduction, with the panel suggesting an increase in credits for the modules in Macroeconomics, and Public Sector Accounting

- Modules in Financial Management and Internal Auditing should be included within the curriculum to strengthen the qualification and its relevance to the needs of the labour market. The curriculum should also contain a greater international focus, especially with regard to an expanded time allocation to the coverage of the International Financial Reporting Regulatory Framework and International Accounting Standards. Scope for the introduction of recommended new material may be found from a review of the entire curriculum, with a further reflection on the marginal utility of particular modules/elements of existing subject content. Aspects such as commercial and contract law are worthy of a greater emphasis and the fuller integration of business ethics across the curriculum is seen as highly advisable. A stronger focus on the development and use of English throughout the programme is also highly desirable.
- Teaching staff exchanges on a greater scale is recommended in order to maintain up-to-date knowledge and skills and, hopefully, lead to an increase in the volume of scientific research and related publications/conference presentations from academic staff. International mobility on the part of students is also open to improvement. As is their level of engagement in applied research.
- A more rigorous assessment process within study subjects/modules is needed to correct an apparent imbalance in favour of descriptive rather than analytical projects and assignments. A clearly identifiable bridge between module learning outcomes and related assessment/assignment tests should also be explained to students. The thesis should include a self-reflective component in which students evaluate their experience of the learning associated with the completion of this element of their studies.

As the College formalises and makes permanent the participation of teachers, students, alumni and social partners in the process of the study programme enhancement, it is expected that the overall quality of this Bachelor in Accounting degree programme will improve still further.

The suggestions and recommendations contained throughout this report should be considered in conjunction with those presented in the evaluation report produced by the panel for the same Bachelor in Accounting programme, as delivered by the Kaunas branch of the College. Proposals regarding desirable amendments and improvements to programme aims and learning outcomes,

curriculum content, teacher delivery and assessment procedures which apply to the programme in both institutions have not necessarily been repeated in the respective reports.

IV. SUMMARY

The study programme in Accounting is making a significant contribution to the current demand for Accounting professionals in industry, commerce and the public sector. Overall, the SER produced by the College reveals both established strengths and highlights areas which warrant further improvement. This external evaluation report is intended to add value to that internal review. The aims and learning outcomes of the programme reflected the standards and requirements normally associated with a Level 6 award under the Lithuanian Qualifications Framework. The purpose is to provide a comprehensive, general Accounting-focused business education, as required in the country and beyond. The programme learning outcomes relate to those at subject/module level. The content and study methods of the different subjects are generally appropriate for the achievement of the learning outcomes. Students are provided with adequate academic and psychological support within a holistic approach to their personal and professional development.

The facilities and learning resources are generally very impressive, and it is understood that there are plans for further modernisation of the learning environment, which is already conducive to the development of student potential. Staff are sufficiently qualified and experienced to ensure that the programme is effectively delivered and the learning outcomes achieved. The emphasis placed upon quality by management has led to an ongoing vigilance aimed at ensuring that the design, delivery and review of the programme complies with accepted standards. The feedback system is based on surveys, meetings, and other interaction involving teachers, students, graduates and employers. In this regard, the role of the Study Programme Committee is seen to have particular significance and relevance.

The study programme has potential for further growth and development in line with the suggestions and recommendations made by the panel. A further strengthening of the existing partnership between College management, students, alumni and social partners should contribute significantly to this process, as would a wider and deeper level of staff and student involvement in research and related activities.

The potential of Moodle as a virtual learning environment should be maximised, together with a greater use of electronic detection software sources for the discouragement and detection of student malpractice and dishonest behaviour. The study of business ethics should also facilitate a fuller discussion on the importance of developing and maintaining personal and professional integrity.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44009) at Vilnius Cooperative College is given a **positive** evaluation.

Study programme assessment in points by evaluation areas.

No.	Evaluation Area	Evaluation Area in Points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	3
3.	Staff	3
4.	Facilities and learning resources	4
5.	Study process and student assessment	3
6.	Programme management	4
	Total:	20

*1 (unsatisfactory) - there are essential shortcomings that must be eliminated;

2 (satisfactory) - meets the established minimum requirements, needs improvement;

3 (good) - the field develops systematically, has distinctive features;

4 (very good) - the field is exceptionally good.

Grupės vadovas:
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Grupės nariai:
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**VILNIAUS KOOPERACIJOS KOLEGIJOS (VILNIUJE) PIRMOSIOS PAKOPOS
STUDIJŲ PROGRAMOS *BUHALTERINĖ APSKAITA* (VALSTYBINIS KODAS –
653N44009) 2014-01-06 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-8 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Vilniaus kooperacijos kolegijos (Vilniuje) studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44009) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	3
2.	Programos sandara	3
3.	Personalas	3
4.	Materialieji ištekliai	4
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	4
	Iš viso:	20

* 1 - Nepatenkinamai (yra esminių trūkumų, kuriuos būtina pašalinti)

2 - Patenkinamai (tenkina minimalius reikalavimus, reikia tobulinti)

3 - Gerai (sistemiškai plėtojama sritis, turi savitų bruožų)

4 - Labai gerai (sritis yra išskirtinė)

IV. SANTRAUKA

Buhalterinės apskaitos studijų programa labai padeda tenkinti dabartinę pramonės, prekybos ir viešojo sektoriaus poreikį apskaitos specialistams. Kolegijos pateiktoje savianalizės suvestinėje iš esmės yra nurodytos ir pripažintos stiprybės, ir sritys, kurias reikia toliau tobulinti. Šios išorinio vertinimo išvados skirtos padidinti minėto vidinio vertinimo vertę. Programos tiksluose ir numatomuose studijų rezultatuose atsispindi standartai ir reikalavimai, kurie pagal Lietuvos

kvalifikacijų sandarą atitinka 6 lygį. Siekiama suteikti platų, į bendrąją apskaitą orientuotą, išsilavinimą, kuris yra reikalingas ir šalyje, ir užsienyje. Numatomi programos studijų rezultatai susiję su dalykų ir (arba) modulių studijų rezultatais. Įvairių dalykų turinys ir studijų metodai dažniausiai yra tinkami numatytiems studijų rezultatams pasiekti. Studentams suteikiama pakankama akademinė ir psichologinė pagalba, taikomas holistinis požiūris į jų asmeninį ir profesinį tobulėjimą.

Materialiniai ištekliai dažniausiai labai įspūdingi; manoma, kad planuojama toliau modernizuoti studijų aplinką, kuri jau ir dabar yra palanki studentų galimybėms plėtoti. Darbuotojai pakankamai kvalifikuoti ir patyrę, kad užtikrintų tinkamą programos dėstymą ir numatomų studijų rezultatų pasiekimą. Tai, kad vadovybė akcentuoja kokybę, paskatino nuolatinį budrumą, kuriuo siekiama užtikrinti, kad programos kūrimas, įgyvendinimas ir peržiūra atitiktų priimtus standartus. Grįžtamojo ryšio sistema yra pagrįsta apklausomis, susitikimais ir kitokiu bendravimu, apimančiu dėstytojus, studentus, absolventus ir darbdavius. Šiuo atžvilgiu ypač svarbus Studijų programos komiteto vaidmuo.

Studijų programa turi potencialą būti toliau plečiama ir tobulinama atsižvelgiant į vertinimo grupės pateiktus pasiūlymus ir rekomendacijas. Šį procesą sustiprintų tolesnė Kolegijos vadovybės, studentų, absolventų ir socialinių partnerių partnerystė, gausėnis ir gilesnis darbuotojų ir studentų įsitraukimas į mokslo tiriamąją bei susijusią veiklą.

Reikėtų maksimaliai didinti virtualiosios mokymosi aplinkos *Moodle* galimybes, tuo pačiu daugiau naudotis elektroninio aptikimo programine įranga studentų neteisėtiems veiksams ir nesąžiningam elgesiui nustatyti. Verslo etikos studijos taip pat turėtų paskatinti diskusijas apie tai, kaip svarbu ugdyti ir išsaugoti asmeninį ir profesinį integralumą.

III. REKOMENDACIJOS

Šiose vertinimo išvadose pasiūlymai ir rekomendacijos išsklaidyti po atskiras dalis, bet sudaro vientisą dokumentą. Toliau pateiktos rekomendacijos yra santrauka, pagrįsta grupės atlikta Kolegijos savianalizės suvestinės analize ir šio vizito išvadomis.

- Šios programos tikslai ir numatomi studijų rezultatai turėtų būti plačiau aptarti su verslo įmonių atstovais ir kitais naudos gavėjais, kurie naudojami (arba naudosis) šios Kolegijos

parengtų kvalifikuotų apskaitos specialistų paslaugomis. Formuliuotė, taikoma numatomiems studijų rezultatams apibūdinti, turėtų atspindi studentų pažangą programos įgyvendinimo laikotarpiu. Ypač antroje programos įgyvendinimo dalyje ir aprašuose, ir tikrovėje reikėtų daugiau dėmesio skirti studentų aukštesnio lygio analizavimo, apibendrinimo ir vertinimo įgūdžių tobulinimui.

- Kaip pirmiau minėta šiame dokumente, reikėtų nemažai pasistengti, kad studentai geriau suvoktų numatomų studijų rezultatų reikšmę ir svarbą.
- Programos sandarą būtų galima patobulinti peržiūrint dabartinį konkrečių dalykų apimtį (*weighting*). Pavyzdžiui, reikėtų apsvarstyti *Apskaitos pagrindams* ir *Mokesčiams* skiriamų kreditų sumažinimo klausimą, o *Makroekonomikos* ir *Viešojo sektoriaus administravimo moduliams* grupė siūlo skirti daugiau kreditų.
- Siekiant sustiprinti kvalifikaciją, kad ji geriau atitiktų darbo rinkos poreikius, į programą reikėtų įtraukti *Finansų valdymo* ir *Vidaus audito* modulius. Be to, reikėtų stiprinti tarptautinį programos aspektą, ypač skirti daugiau laiko *Tarptautinės finansinės atskaitomybės reglamentavimo sistemos* ir *Tarptautinių apskaitos standartų* studijoms. Rekomenduojamai naujai medžiagai vietas galima rasti peržiūrėjus visą programą ir po to apsvačius ribinį konkrečių modulių / dabartinių dalykų turinio elementų panaudojimo kiekį. Reikėtų daugiau dėmesio skirti komercinei ir sutartinei teisei, primygtinai rekomenduotina įtraukti į programą verslo etiką. Taip pat labai pageidautina, kad įgyvendinant šią programą būtų vartojama anglų kalba.
- Rekomenduojama, kad daugiau dėstytojų dalyvautų mainų programose, kad įgytų naujausių žinių bei įgūdžių; tada, kaip tikimasi, akademinis personalas atliks daugiau mokslinių tyrimų, skelbs daugiau straipsnių ir (arba) skaitys pranešimų konferencijose. Reikėtų didinti ir studentų tarptautinį judumą, taip pat skatinti juos dalyvauti taikomuosiuose moksliniuose tyrimuose.
- Siekiant subalansuoti aprašomųjų ir analitinių projektų bei užduočių santykį (akivaizdu, kad šiuo metu vyrauja aprašomieji), studijų dalykų ir (arba) modulių vertinimo procedūra turi būti griežtesnė. Be to, studentams reikėtų išaiškinti akivaizdų ryšį tarp modulių mokymosi rezultatų ir susijusių vertinimo / užduočių testų. Į baigiamąjį darbą turėtų būti įtraukta ir diskusijų (*self-reflective*) dalis, kurioje studentai įvertintų savo mokymosi, susijusio su šio studijų elemento baigimu, patirtį.

Kadangi Kolegija įteisina dėstytojų, studentų, absolventų ir socialinių partnerių dalyvavimą šios studijų programos stiprinimo procese ir užtikrina to dalyvavimo pastovumą, tikėtina, kad bendra apskaitos bakalauro programos kokybė ir toliau gerės.

Šiose išvadose pateikti pasiūlymai ir rekomendacijos turėtų būti svarstomi kartu su šios grupės atlikto Kolegijos Kauno skyriuje įgyvendinamos tos pačios bakalauro programos vertinimo išvadose pateiktais pasiūlymais ir rekomendacijomis. Pasiūlymai dėl pageidautinų programos tikslų ir numatomų studijų rezultatų, programos turinio, dėstymo ir vertinimo procedūrų pakeitimų ir patobulinimų, taikytinų abiems kolegijoms, nebūtinai pasikartoja minėtose išvadose.

<...>

Paslaugos teikėjas patvirtina, jog yra susipažinęs su Lietuvos Respublikos baudžiamojo kodekso¹ 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

¹ Žin., 2002, Nr.37-1341.