



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

PANEVĖŽIO KOLEGIJOS  
***BUHALTERINĖS APSKAITOS PROGRAMOS***  
***(653N44003)***  
**VERTINIMO IŠVADOS**

---

**EVALUATION REPORT**  
**OF *ACCOUNTING (653N44003)***  
**STUDY PROGRAMME**  
at ***PANEVEZYS COLLEGE***

Grupės vadovas: Assoc. prof. Dr. Natalja Gurvitsh  
Team leader:

Grupės nariai: Prof. Dr. Magdalena Osinska  
Team members:  
Inna Sidorova  
Prof. Dr. Jonas Žaptorius  
Milda Talalaitė

Išvados parengtos anglų kalba  
Report language - English

Vilnius  
2013

## DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<b><i>Buhalterinė apskaita</i></b>
Valstybinis kodas	<i>653N44003</i>
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	<b>2002-08-30</b>

## INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<b><i>Accounting</i></b>
State code	<i>653N44003</i>
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	<b>2002-08-30</b>

# CONTENTS

CONTENTS .....	3
I. INTRODUCTION .....	4
II. PROGRAMME ANALYSIS .....	4
1. Programme aims and learning outcomes.....	<b>Klaida! Žymelē neapibrēžta.</b>
2. Curriculum design.....	5
3. Staff .....	6
4. Facilities and learning resources .....	8
5. Study process and student assessment .....	8
6. Programme management .....	10
III. RECOMMENDATIONS .....	11
IV. SUMMARY .....	11
V. GENERAL ASSESSMENT .....	13

## **I. INTRODUCTION**

An international review panel organized consisting of 5 external experts: Assoc. Prof. Dr. Natalja Gurvitsh (group leader), Estonia, Mrs. Inna Sidorova, ACMA/CGMA, United Kingdom, Prof. Dr. Magdalena Osinska, Poland, Prof. Dr. Jonas Zaptorius, Lithuania, Milda Talalaitė, student representative, Bachelor studies of Finance, Marketing at Kaunas University of Technology, Lithuania, organized by the Centre for Quality Assessment in Higher Education (SKVC) studied the submitted Self Evaluation Report (SER) and related documentation, conducted a site visit on 26th of September 2013 and subsequently discussed study programme Accounting (Prof. BA) (Programme) under evaluation.

Accounting study programme is pursued in the faculty of Business and Technology. Self-analysis of the programme has been fulfilled by the group in conformity with the director's order No.V1-350 dated 07 December, 2012

The present review has been carried out under the guidelines and procedures of the Centre of Quality Assessment in Higher Education (hereinafter referred as SKVC). This assessment report is based on the self-evaluation report (hereinafter referred as SER) and on a site visit on 26th of September 2013. During the site visit, the team had the opportunity to discuss the Programme with Faculty administration, Self-assessment group, teaching staff, students, graduates and social partners. The expert group also visited the library, classrooms and offices associated with the programme. After the visit, the expert group held a meeting in which the contents of the evaluation was discussed and adjusted to represent the opinions of the whole group. The following assessment of the Programme is given.

## **II. PROGRAMME ANALYSIS**

### ***1. Programme aims and learning outcomes***

The aims of the programme i.e. “The aim of the study programme relates to its purpose, i. e. to prepare professional Bachelors being able to manage accounting in accordance with the laws of the Republic of Lithuania, the accounting standards in business and international business, credit enterprises, institutions, also capable to take decisions independently and to develop their career.” do comply with the general definition of the “Accounting” programme. However, the aim should be made more specific reflecting the preparation of the qualified accountants with the Bachelor degree. Learning outcomes are appropriate, but for several subjects like Sociology, Basics of Economics, Basics of Management, Marketing Basics, Financial Accounting, Taxes, Public Administration most they are too descriptive starting with the word “understand” or “are aware”, which makes them difficult to measure. The review panel would therefore suggest reformulating them in compliance with the European Higher Education Area recommendations. Learning outcomes are clear and publically accessible via website, flyers, open days, lessons for schools etc.

The programme is clearly based on labour market needs Lithuania. During the meeting was clear that the programme prepares well-educated and qualified accounting specialists able to use their knowledge in both public and private sectors. The programme offers two areas of specialization: accounting for credit and financial institutions and accounting in budgetary institutions, which is highly appreciated by the students. During the meeting it was mentioned that such specialization enables to find a job quite easily and during a short period after graduation. Programme is held in high esteem by social partners, who are totally satisfied with the competences of graduates.

The programme aims are consistent with the type and level of studies and the level of qualifications offered without any unnecessary overlapping of the content of the taught subjects. Students mentioned that the programme gives all the knowledge and skills required to start working as an accountant straight after graduation. During the meeting it was mentioned that more deep knowledge of foreign languages (English and Russian) is required in regards to terminology and that no subjects of the programme are taught in English. The review panel therefore suggests that there should also be introduced subjects taught in English.

The name of the programme, its learning outcomes, content and the qualification offered are generally compatible with each other.

*In conclusion: The programme is held in high esteem by all stakeholders and corresponds to the needs of the labour market in Lithuania by preparing specialist able to work in both private and public sector. Learning outcomes and aims are appropriate, but they should be better formulated and specified in compliance with the European Higher Education Area recommendations. The more attention should be paid to provide students with deep knowledge of accounting terminology in foreign languages. The review panel would recommend the further development of the programme by introducing various subjects taught in English.*

## **2. Curriculum design**

Programme construction corresponds to the law acts, sequence and coherency of the subjects. Study programme curriculum design meets legal requirements, as it is described in the following Tables.

### **The conformity of the programme structure for the law acts**

<b>Programme part</b>	<b>Foreseeable in the programme</b>	<b>Requirements for the law acts</b>
General college study subjects	15 credits	No less than 15 credits
Study field subjects	138 credits	No less than 135 credits
Practice	30 credits	No less than 30 credits
Final work	9 credits	No less than 9 credits
Established by the College and optional subjects	8,3 %	No less than 5 %
Number of studying and reporting subjects in the semester: Full-time studies Part-time studies	6-7 5-7	No more than 7
Number of scientists teaching study field subjects	12 %	No less than 10 %
Lecturers having more than 3 year work experience	72,7 %	No less than 50 %
The scope of the programme	180 credits	No less than 180 credits

The ratio of contact hours and independent work of the programme study subjects is determined in accordance with the Description of Full-time and part-time study form.

The load of the students is mostly controlled by credits and their distribution is even. The Programme has been constantly improved and updated. The programme was renewed in 2009, conforming to the new regulations and in 2011 it was reorganized on the basis of the Description

with the view to implement the European Credit Accumulation and Transference system (ECTS). The review panel found no repetitive contents. Last year a final thesis instead of final exam was introduced into the programme. The review panel would recommend keeping working on the constant improvement of the quality of the final thesis works as this a recent change which is difficult to cope with during only a year time.

During the meeting with students it was mentioned that more hours of studies should be dedicated to teaching the accounting programmes 'Stekas', 'Pragma' and 'Rivilè', which are widely used in Lithuania spread evenly thorough the whole course. The review panel felt that students and alumni have a positive opinion of the programme.

The content of studies, study and assessment methods correlate with the learning outcomes. Programme complies with students' needs, full-time and part-time study forms are equivalent, objectives and expected learning outcomes are analogous. Programme is focused on the student's practical training regional labour market. During the meeting it was found that the Programme has a strong practical aspect, and has introduced a creative approach to integrating this aspect into the study process. Students accomplish cognitive practice in a business company in the first year of studies. They also have the possibility to accomplish practice in the simulated business practice firms „Stilius“ and „Suvenyras“, where they use the obtained skills cooperating with other companies from Lithuania and abroad, which enables them to gain practical experience. The content and methods of the subjects and modules are appropriate for the achievement of the intended learning outcomes.

It is also the review panel's opinion that the curriculum is in good form; College is also positively interested in developing the curriculum on the basis of the feedback. Topics are constantly renewed, taking into consideration the changing economic environment and the needs of the market. During the meeting with students and graduates it was mentioned that subjects consist of practical tasks and cases, which are relevant and up-to date and are taken from the modern everyday business practice. A poll of students on the quality of the subjects being taught is carried out by the experienced practitioners.

The programme is well designed and courses are balanced and evenly spread. Content appears to be current, thorough and relevant in respond to the changing economic environment. The courses are taught by experienced and well educated teachers, who provide students with full support and develop student skills and motivation. Students indicated in their comments that they respect the programme knowledge and appreciate the attention and support they receive.

The course materials contain contemporary references, literature cited is relevant, current and from reliable sources therefore it can be concluded that the content of the programme reflects the latest achievements in science, art and technologies. During the meeting it was mentioned that teachers use such contemporary methods as case studies and simulations for the project management.

*In conclusion: The curriculum design meets legal requirements. The study subjects and/or modules are spread evenly. The content of the subjects and/or modules is consistent with the type and level of the studies. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The review panel suggests more hours of studies should be dedicated to teaching the accounting programmes widely used in Lithuania spread evenly thorough the whole course.*

### **3. Staff**

The study programme is provided by the staff meeting legal requirements. In the last academic year there were 32 lecturers involved in the Programme, 12% of the study field subjects' volume is taught by teachers holding a qualifying degree of a doctor; 16 teachers (72,2%) delivering

lectures on the study field subjects have at least 3 years of practical working experience in the subject being taught. However, average age of the teachers of the study field subjects is 52,3 years (average age of College teachers-50 years). The number of teacher full-time equivalents in the programme is 7, 5. One staff teacher works approximately with 24,7 students. The teachers involved represent a wide range of qualifications, in accordance with the broad scope of the Programme.

Qualifications of the teaching staff are appropriate. Out of 32 teaching staff, 4 hold doctorate degrees, including all those in the positions of associate professors. Remained hold a Master's degree or equivalent. 40.9% of teachers lecturing on the study field have majored in economics and finance. Other teachers have completed their studies in the area consistent with the taught subjects. All staff has impressive teaching experience. During the meeting with students it was mentioned that more teachers from social partners should be attracted.

The number of the teaching staff is adequate to ensure learning outcomes:

<b>Academic year</b>	<b>Professors</b>	<b>Associate Professors</b>	<b>Lecturers</b>	<b>Assistants</b>	<b>Person working on a doctor degree</b>	<b>All academic staff</b>
2012/13	1	2	20	8	1	32

The ratio of teachers to students is 1 to 25. One lecturer is allowed supervision of no more than 8 final papers

Teaching staff turnover is able to ensure an adequate provision of the Programme. During meeting with students it was clear that teachers deliver the lectures in a quality manner and perform their work professionally, apply a clear system for the evaluation of knowledge and skills. The review panel also noted the presence of a small number of younger teaching staff, which may have a negative impact on sustainability of teaching going forward. During the meeting with administration it was mentioned that college is active in offering academic positions to young teachers.

Teachers successfully participate in professional development events, study the most recent scientific and methodical literature, and share their working experience. At the end of every year the department assesses methodological and scientific activities of teachers. In College there is also implemented a Teachers quality improvement programme. All teachers undergo the certification process every 5 years. At the end of every academic year teachers make academic year results report and present to department. Public competition for teachers' vacancies is arranged every 5 years.

Teachers carry out scientific research of applied nature according to their selected field of scientific activities and use the generalised results in lectures; write articles and give presentations in conferences, conduct courses and workshops; deliver lecturers under ERASMUS exchange programmes. Teachers also participate in various projects: MOKOM, KOOPERIA, 3D training: creating of teaching tools' in the multimedia for social studies, etc. Teachers delivering the programme are members of various associations and societies the Lithuanian Association of Teachers of Economics, the Lithuanian Association of Adult Education, 2 the Mathematics Society of Lithuanian Colleges, Lithuanian Computers Society, etc. The review panel noted that the research activity of teachers should be further stimulated and encouraged.

*In conclusion: The number and qualification of the staff complies with the requirements of the Lithuanian legislation; Panevėžys College employs qualified teachers as well as experienced practitioners. Staff teaching on the programme is supportive to students and works in cooperation with social partners. The review panel noted that the research activity of teachers should be further stimulated and encouraged. The review panel would also recommend attracting more teachers from the social partners.*

#### **4. Facilities and learning resources**

The premises are adequate for teaching. Classrooms are sufficient in number and quality. The faculty auditoriums are equipped with computer software. In computer classrooms every student is provided with a possibility to work with computer individually. The classrooms meet the requirements prescribed in labour and hygiene standards. Teachers have a possibility to work independently. During the meeting it was evident that classrooms used for the Programme are equipped with required visual facilities and information technologies; the quantity of classrooms is sufficient.

The facilities are adequate for the current size of the student body. The faculty auditoriums are equipped with computer software (multimedia, Internet), posters, table top material that is focused on the specific study subject (Accounting, Marketing, Law); classrooms ‘Stilius’ and ‘Suvenyras’ for practical training, etc. In the firms ‘Stilius’ and ‘Suvenyras’ students perform business organization practice (6 credits). The activity of these training firms is very close to real business activities. Computer hardware and software is updated on the demand.

Professional training practices (Introductory; Practice in a Company and Final) which in total comprise 30 credits are carried out in the enterprises and institutions, whose main activity is closely related to accounting. Institutions are selected on mutual interests and long-term contracts are concluded. Practical training process is distributed evenly over the whole course. During the first year students undergo the practice in a business company, in the second year they have the practice in the simulated business practice firms „Stilius“ and „Suvenyras“. During the third year students deepen their practical knowledge and skills by performing their accounting training practice, book-keeping and final practices in accordance to the selected specialization. Training practices are supervised by teachers of the college. All the necessary arrangements for the internship are in place. During the meeting it was evident that there is a wide range of possibilities for internships offered by social partners.

The library has a range of facilities and is adequate for the implementation of the programme. The library foundation is constantly supplemented with the newest books, text-books, publications, etc. on accounting, economics; marketing, social and business economics issues. Students will also have access to the library at Vilnius University. Students have the access to the methodological publications on the subject; e-book sets are subscribed to from the libraries of Vilnius Gediminas Technical University (VGTU) and Mykolas Romeris University (MRU). All teaching materials (textbooks, books, periodical publications, databases) are adequate and accessible.

*In conclusion: Material resources are at good level, systematically renewed and updated and correspond to the needs of the programme.*

#### **5. Study process and student assessment**

##### **5.1. The admission requirements are well-founded:**

Student admission is planned with consideration of tendencies of labour market, results of graduates placement and prognosis of graduates demand. The admission to studies is governed



by the Student admission regulations of Panevėžys College. Since 2009 the College has been participating in the joint admission to the Lithuanian higher education institutions and following its general provisions. During the meeting with students it was mentioned that the admission process is transparent and the requirements are well-founded.

The review panel thinks that the organization is clear and adequate. Students have lectures in the class, as well as homework, they are also encouraged to make presentations and participate in discussions. They can always communicate with teachers via Moodle or set up time for consultation.

Student scientific conferences are organized by the student association every year for both college and incoming students. In the period of 2007/2012 Accounting study programme students delivered 8 reports at the students' scientific-practical conferences. Together with the lecturers of the department, Accounting study programme students participate in seminars organized by 'Pačiolis' ltd. on accounting and tax issues. Accounting study programme students participate in various events and contests related to accounting. The review panel would suggest that a stronger participation in scientific research should be encouraged by the college.

In the period of 2007/2012 four students of the study programme participated in the international student exchange programme and two students performed Professional practice. During the visit with students it was mentioned that it was difficult to catch up with the studies in college after participation in Erasmus student exchange programme. During the meeting it was also mentioned that currently new agreements are being concluded with schools, for short time-visits. The review panel would recommend that a greater emphasis should be placed on student mobility and more encourage provided from the college side.

Accounting study programme students are given regular academic, information-consultation and methodological support. Students can receive both social and academic scholarships, faculty can give incentive scholarships considering students opinion, every faculty has fund of scholarship. A student may simultaneously receive several different types of scholarships, if it is consistent the regulations. Students reported that they were in constant contact with staff that was supportive and provided possibilities for face to face consultations; all information related to courses and studies is also located in Moodle. Students have a possibility to study according to an individual programme.

Students' learning outcomes assessment system is clear, transparent and appropriate to assess the learning outcomes and is described in the *Assessment procedure of Study results*.

The system of student achievement assessment is in the process of constant improvement. In order to provide the consistent basis of studies a ten-score criterion scale and the accumulative grade system were adopted in 2010 by the Academic council Protocol No.V4-1 dated September 30, which is also stated in the Description of the study subject. In 2011 the College, the Lithuanian Students' Representative and Students' Representative of the College signed a *Declaration of honest high school*.

Students' employability is under continual monitoring. During the meeting it was mentioned that graduates can find a job quite quickly and easily after graduation. It was also mentioned that most students and graduates believe that the programme meets the current challenges and expectations and they would recommend this programme to their friends. During the meeting students also noted that the programme has a high number of practitioners employed therefore it meets the current market expectations. During the meeting with social partners it was clear that the programme provides well-educated specialists demanded in both private and public sector.

*In conclusion: The admission requirements are well-founded and the student support system is adequate. The assessment system is clear, transparent and understandable for students; organization of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes. Greater emphasis should be placed on student mobility and more encourage provided from the college side*

## **6. Programme management**

The review panel has found that Panevėžys College has the necessary organisation structures and mechanisms in place for the management of study programmes. Monitoring and evaluation procedures of the study programme are determined in the Description of the Management Procedure of the Panevėžys Study Programme which is constantly renewed and updated.

The department regularly conducts various surveys among students and graduates surveys about their satisfactions of the programmes and the areas of improvement. Participation of the social partners is achieved by cooperation agreements and their work in the Committee of the study programme. Social partners also participate in the final thesis assessment. Information about the Accounting study programme quality assessment is discussed at the meetings of the department, the dean's office and is coordinated with the Study quality department. The results of evaluation are presented at meetings of the members of academic society with participation of administration staff, teachers and representatives of students; are discussed at the sittings of the academic council and directorate; are presented at the meetings with external stakeholders/social partners, supervisors of practical training.

During the meeting it was evident that the study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations.

During the meeting it became clear that graduates and teachers participate in evaluation process, Representatives of social partners participate in the work of the Committee and qualification commissions where they assess students' final thesis; they also prepare and develop the programmes of subjects (modules) and professional practices. In every end of semester students evaluate the teachers. During the site visit, students presented a number of recommendations about how to improve the studies – for instance to provide more hours of practical studies of the Lithuanian accounting programmes spread evenly during the course, lectures provided by English speaking teachers and social partners. During the meeting social partners have also stated that they have provided the college with their proposals for improvement under this programme, which have been always taken into consideration. However, review panel noted that the students were not very interested in the Quality Assurance process.

During the meeting students, teachers and social partners reported response to their complaints. The extensive quality assurance processes is in place. The programme has also received the ISO 9001 certificate.

*In conclusion: Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that Panevėžys College has the necessary organisation structures and mechanisms in place for the management of study programmes. Monitoring and evaluation procedures of the study programme are determined in the Description of the Management Procedure of the Panevėžys Study Programme which is constantly renewed and updated. The improvement of the quality assurance project is constantly running on in accordance to the implementation of the ISO 9001 certificate. The study programme is constantly being improved and renewed in accordance with the results of the internal and*

*external evaluations. The review panel would recommend making the Quality Assurance process more visible to students.*

### **III. RECOMMENDATIONS**

1. The aim of the programme, LOs of the programme and subjects need to be formulated in accordance with the Bologna guidance.
2. More practitioners should be attracted from social partners to arrange lectures, workshops and seminars.
3. Students outgoing mobility should be strengthened and encouraged by the college side.
4. More attention should be paid to the providing students with the deep knowledge of accounting terminology in foreign languages.
5. Students and teachers should more actively participate in research activity, which should be stimulated by the college.
6. Quality Assurance process should be made more visible for students.
7. The quality of final thesis works should be constantly improved.
8. Subjects taught in foreign languages should be offered.

### **IV. SUMMARY**

The programme is held in high esteem by all stakeholders and corresponds to the needs of the labour market in Lithuania by preparing specialist able to work in both private and public sector. Learning outcomes and aims are appropriate, but they should be better formulated and specified in compliance with the European Higher Education Area recommendations. The more attention should be paid to provide students with deep knowledge of accounting terminology in foreign languages. The review panel would recommend the further development of the programme to introduce various subjects taught in English.

The curriculum design meets legal requirements. The study subjects and/or modules are spread evenly. The content of the subjects and/or modules is consistent with the type and level of the studies. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The review panel suggests more hours of studies should be dedicated to teaching the accounting programmes widely used in Lithuania spread evenly thorough the whole course.

The number and qualification of the staff complies with the requirements of the Lithuanian legislation; Panevezys College employs qualified teachers as well as experienced practitioners. Staff teaching on the programme is supportive to students and works in cooperation with social partners. The review panel noted that the research activity of teachers should be further stimulated and encouraged. The review panel would also recommend attracting more teachers from the social partners.

Material resources are at good level, systematically renewed and updated and correspond to the needs of the programme.

The admission requirements are well-founded and the student support system is adequate. The assessment system is clear, transparent and understandable for students; organization of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes. Greater emphasis should be placed on student mobility and more encourage provided from the college side.

Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that Panevėžys College has the necessary organisation structures and

mechanisms in place for the management of study programmes. Monitoring and evaluation procedures of the study programme are determined in the Description of the Management Procedure of the Panevežys College Study Programme which is constantly renewed and updated. The improvement of the quality assurance project is constantly running on in accordance to the implementation of the ISO 9001 certificate. The study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations. The review panel would recommend making the Quality Assurance process more visible to students.

The main strengths of the Accounting study programme include the following:

- Programme management is constantly improved and developed, implementing ISO standards
- Programme meets the needs of the labour market
- Creative approach to integrating practical aspect into the study process is evident
- Programme prepares accounting specialists, able to use accounting knowledge in both public and private sectors
- Strong support from social partners is evident

The main areas of further improvement of the Accounting study programme include:

- Greater emphasis should be placed on student mobility and more encourage provided from the college side
- Research activity of both students and teachers should be stimulated
- More practitioners from social partners should be attracted for holding lectures, seminars and workshops
- There should be offered subjects taught in foreign languages and deeper knowledge of study field terminology in foreign languages is recommended
- The aim of the programme, LOs of the programme and subjects need to be formulated in accordance with the Bologna guidance

## V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44003) at Panevezys College is given 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.	Material resources	3
5.	Study process and assessment (student admission, study process student support, achievement assessment)	3
6.	Programme management (programme administration, internal quality assurance)	3
	<b>Total:</b>	<b>18</b>

\*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:  
Team leader:

Assoc.Prof. Dr. Natalja Gurvitsh

Grupės nariai:  
Team members:

Prof. Dr. Magdalena Osinska

Inna Sidorova

Prof. Dr. Jonas Žaptorius

Milda Talalaitė

**PANEVĖŽIO KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS  
BUHALTERINĖ APSKAITA(VALSTYBINIS KODAS – 653N44003) 2013-10-29  
EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-341 IŠRAŠAS**

<...>

**V. APIBENDRINAMASIS ĮVERTINIMAS**

Panevėžio kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44003) 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	3
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	3
	<b>Iš viso:</b>	<b>18</b>

\* 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**

Šią programą labai palankiai vertina visi socialiniai dalininkai; ji atitinka Lietuvos darbo rinkos poreikius, nes rengia specialistus, galinčius dirbti ir privačiame, ir viešajame sektoriuje.

Numatomi studijų rezultatai ir tikslai yra tinkami, tik juos reikėtų geriau suformuluoti ir patikslinti laikantis Europos aukštojo mokslo erdvės rekomendacijų. Reikėtų stengtis geriau supažindinti studentus su buhalterinės apskaitos terminologija užsienio kalbomis. Vertinimo grupė rekomenduotų toliau tobulinti šią programą įtraukiant į ją įvairių dalykų dėstymą anglų kalbą.

Programos sandara atitinka teisės aktų reikalavimus. Studijų dalykai ir (arba) moduliai paskirstyti tolygiai. Studijų dalykų ir (arba) modulių turinys atitinka studijų rūšį ir pakopą. Dalykų (modulių) turinys ir metodai leidžia pasiekti numatomus studijų rezultatus. Vertinimo grupė pataria daugiau valandų skirti plačiai Lietuvoje taikomoms buhalterinės apskaitos programoms, tolygiai paskirstant tas valandas per visą kursą.

Darbuotojų skaičius ir kvalifikacija atitinka Lietuvos teisės aktų reikalavimus; Panevėžio kolegija samdo kvalifikuotus dėstytojus ir patyrusius specialistus. Programos dėstytojai padeda studentams ir dirba glaudžiai bendradarbiaudami su socialiniais partneriais. Vertinimo grupė pažymėjo, kad dėstytojų mokslo tiriamoji veikla turėtų būti toliau skatinama ir remiama. Be to, grupė rekomenduoja pakviesti daugiau socialinių partnerių dėstyti.

Materialieji ištekliai geri, nuolat atnaujinami ir modernizuojami bei atitinka programos reikmes.

Priėmimo į studijas reikalavimai pagrįsti, paramos studentams sistema tinkama. Vertinimo sistema aiški, skaidri ir studentams suprantama; studijų proceso organizavimas užtikrina tinkamą programos įgyvendinimą ir studijų rezultatų pasiekimą. Daugiau dėmesio reikėtų skirti studentų judumui, jį turėtų labiau skatinti kolegija.

Aiškiai paskirstyta atsakomybė už sprendimus ir programos stebėseną. Vertinimo grupė nustatė, kad Panevėžio kolegija turi studijų programų vadybai būtinas organizacines struktūras ir mechanizmus. Studijų programos stebėsenos ir vertinimo procedūros nustatytos Panevėžio kolegijos studijų programos vadybos procedūros apraše, kuris nuolat atnaujinamas. Kokybės užtikrinimo projektas nuolat tobulinamas įgyvendinant ISO 9001 sertifikato reikalavimus. Studijų programa nuolat tobulinama ir atnaujinama atsižvelgiant į vidinio ir išorinio vertinimo rezultatus. Vertinimo grupė rekomenduotų siekti, kad Kokybės užtikrinimo procesas būtų labiau matomas studentams.

Pagrindinės *Buhalterinės apskaitos* programos stiprybės yra šios:

- Programos vadyba nuolat gerinama ir tobulinama įgyvendinant ISO standartus.
- Programa atitinka darbo rinkos reikalavimus.
- Akivaizdus kūrybinis požiūris į praktinio aspekto integravimą į studijų procesą.
- Pagal šią programą rengiami buhalterinės apskaitos specialistai, sugebantys buhalterinės apskaitos žinias taikyti ir viešajame, ir privačiame sektoriuje.
- Akivaizdžiai stipri socialinių partnerių parama.

Pagrindinės *Buhalterinės apskaitos* programos sritys, kurias tebereikia tobulinti:

- Daugiau dėmesio reikėtų skirti studentų mobilumui, kurį turėtų labiau skatinti kolegija.
- Reikėtų skatinti studentų ir dėstytojų mokslo tiriamąją veiklą.
- Paskaitoms, pratyboms ir seminarams organizuoti reikėtų pasikviesti daugiau specialistų iš socialinių partnerių tarpo
- Reikėtų pasiūlyti daugiau užsienio kalbomis dėstomų dalykų, be to, rekomenduojama gilinti šios studijų krypties terminologijos užsienio kalbomis
- Programos tikslas, numatomi studijų rezultatai ir dalykai turi būti suformuluoti laikantis Bolonijos proceso gairių.

### III. REKOMENDACIJOS

9. Programos tikslas, numatomi studijų rezultatai ir studijų dalykai turi būti suformuluoti laikantis Bolonijos proceso gairių.
10. Paskaitoms, pratyboms ir seminarams organizuoti reikėtų pasikviesti daugiau specialistų iš socialinių partnerių tarpo.
11. Kolegija turėtų stiprinti ir skatinti studentų išvykstamąjį judumą.
12. Reikėtų stengtis geriau supažindinti studentus su buhalterinės apskaitos terminologija užsienio kalbomis.
13. Studentai ir dėstytojai turėtų aktyviau dalyvauti moksliniuose tyrimuose, ir tai skatinti turėtų kolegija.
14. Studijų kokybės užtikrinimo procesas turėtų būti labiau matomas studentams.
15. Turėtų būti pastoviai gerinama baigiamųjų darbų kokybė.
16. Turėtų būti siūlomi anglų kalba dėstomi dalykai.

<...>

---

Paslaugos teikėja patvirtina, kad yra susipažinusi su Lietuvos Respublikos Baudžiamojo kodekso<sup>1</sup> 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

---

<sup>1</sup> Žin., 2002, Nr. 37-1341.