



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

**ŽEMAITIJOS KOLEGIJOS
BUHALTERINĖS APSKAITOS (653N44001)
VERTINIMO IŠVADOS**

**EVALUATION REPORT
OF ACCOUNTING (653N44001)
STUDY PROGRAMME
ŽEMAITIJA COLLEGE**

Grupės vadovas:	John Cusack
Team Leader:	
	Prof. Dr. Piotr Dominiak
Grupės nariai:	Prof. Dr. Alexandru Tugui
Team members:	Dr. Aldona Skučaitė
	Meda Keleckaitė

Išvados parengtos anglų kalba
Report language - English

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	Buhalterinė apskaita
Valstybinis kodas	653N44001
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės studijos
Studijų pakopa	Pirmoji
Studijų forma (trukmė metais)	Nuolatinė (3), iššęstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Buhalterinės apskaitos profesinis bakalauras
Studijų programos įregistravimo data	2002 m. rugpjūčio 30 d.

INFORMATION ON ASSESSED STUDY PROGRAMME

Name of the study programme	Accounting
State code	653N44001
Study area	Social Sciences
Study field	Accounting
Kind of the study programme	College studies
Level of studies	First
Study mode (length in years)	Full-time (3), part-time (4)
Scope of the study programme in credits	180
Degree and (or) professional qualifications awarded	Professional Bachelor of Financial Accounts
Date of registration of the study	30 August 2002

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CONTENTS

CONTENTS.....	3
I. INTRODUCTION	4
II. PROGRAMME ANALYSIS	5
1. Programme aims and learning outcomes	5
2. Curriculum design.....	6
3. Staff	8
4. Facilities and learning resources	9
5. Study process and student assessment	10
6. Programme management	11
II. RECOMMENDATIONS	13
IV. SUMMARY	14
V. GENERAL ASSESSMENT	16

I. INTRODUCTION

This Bachelor degree in Financial Accounts programme, delivered in Rietavas, was not assessed previously by an external evaluation team. The programme, with both a regional and a national focus, is provided on a full-time (three years) and a part-time (four years) basis and attracts a total of 180 credits. For the academic years commencing in 2012 and 2013, the College did not form a group of full-time, first year students. In the current academic year 42 applicants joined under the part-time study mode, which brings the total enrolment up to 109 students.

College graduates in Accounting were formerly awarded a professional Bachelor in the field of Management and Business Administration and the professional qualification of Accountant. In the context of the current programme under review, the existing title could be perceived as a limiting factor when the wider scope of the curriculum is taken into account.

In preparation for the external evaluation, the College carried out a self-evaluation of the programme. The self-evaluation group of six members consisted of the Director General, the Dean, the Head of Department, an Associate Professor, and a Lecturer from the College, as well as a student representative from the programme. This team produced a Self-Evaluation Report (SER) which, together with information obtained on the occasion of the site visit to the College, formed the basis for the panel's review of the programme. The visit took place on 25 October 2013, and consisted of wide-ranging discussions with stakeholders, as well as a tour of the institution to appraise the teaching and learning facilities and resources.

As described in the SER, the vision of the College is to perform the role and functions of "a contemporary and publicly recognized higher school that trains specialists in demand in the labour market, orients itself towards the needs of the Žemaitija Region, is integrated into the area of European higher education, constantly learns and observes democratic traditions, applies the latest technologies in the learning process, and conducts applied research and applied scientific activity" (SER).

The College consists of 12 Departments involved in the education and training of specialists across 15 different disciplines within 11 fields of study. The programme under review was registered in August 2002, and is managed by the Department of Accounting and Finance. The aims and learning outcomes were formulated on the basis of the European Higher Education Qualifications Framework (2008) and are in compliance with those specified for the granting of a Level 6 award under the Lithuanian Qualifications Framework. The overall focus of the learning outcomes is to ensure that the graduate possesses "instrumental, interpersonal and systemic competencies". This stated purpose is reinforced in the SER where it is explained that the six aims are related "not merely to the provision of specialist knowledge but also to the development of personal qualities necessary for prospective specialists" (SER).

The programme is reviewed internally by the College on an annual basis, with the Study Programme Committee having a direct involvement in this process. A major factor in the integration of theory and practice is the inclusion in the curriculum of

professional activity practice in Accounting for Agriculture/Accounting for Budgetary Institutions, work in the practical training company, and the final professional practice placement. Two of these practical training activities take place within the College.

The geographical location of the institution within an agricultural region has influenced the design and focus of studies. In addition to preparing students for the Accounting degree qualification, teachers provide classes in different parts of the region with an emphasis on sharing knowledge which has a particular significance for the agricultural community.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

The programme aims and learning outcomes are clearly defined and correspond generally with those normally adopted for studies of this nature and at this level. They were formulated on the basis of "instrumental, interpersonal and systemic competencies". The objectives are logically and consistently formulated, with their attainment depending on the achievement of a total of 19 learning outcomes which have been distributed across the study subjects which populate the curriculum. This number of overall learning outcomes can be regarded as excessive, and a stronger concentration on fewer and more specific goals or academic targets would result in a more acceptable and understandable focus for the benefit of all stakeholders.

The panel would also welcome a stronger concentration on the development of the students' higher-level thinking skills, such as analysis, synthesis, and the evaluation of alternative approaches to problem solving and decision making. The wording of programme aims and learning outcomes should reflect such a conceptual approach and provide clear evidence that the concentration extends beyond student development in just the technical skills area.

From the discussion with panel members, it was apparent that student awareness and understanding of the learning outcomes concept is inadequate and requires significant strengthening in order to enhance the educational process. Academic staff should reinforce the importance of the learning outcomes associated with the subjects/modules which they teach and highlight for students the links between the various examinations/assignments/projects and the specific learning outcomes which each assessment test has been designed to measure.

One of the six major aims of the programme is "to provide the ability to manage accounting for agricultural entities and assess the outcome of their activities" (SER). Students are becoming less interested in selecting specialist subjects related to this aim and are tending to opt for curriculum content which focuses on the alternative specialism which is "to provide the ability to manage the accounting for budgetary institutions, to analyze and assess the programme budgeting". The main reason for the change in preference is student perception regarding future employment and career

development prospects. The College will be faced with having to make strategic decisions regarding whether the overall focus is to prepare graduates for a specific segment of the labor market or the broader option, possibly even extending beyond national employment opportunities.

In the SER, the College refers to the importance of developing a holistic approach to student development and considers that more can be accomplished in this respect, as evidenced by the statement: "The outcomes of the studies of the programme partly mention the training of students' personal qualities."

The curriculum structure, as presented in the SER is related to overall aims and learning outcomes and is sufficiently wide in scope to enable the attainment of the programme goals.

2. Curriculum design

The structure and volume of programme content complies with legislative requirements and College policy. Within the curriculum, the range of subjects covers the main study fields normally associated with a professional Bachelor degree of this type. The scope and content of the curriculum is generally appropriate, and the teaching methods used for subject delivery are regarded as acceptable.

In higher education studies of this nature, it is essential that the role and functions of an Accountant, now and into the future, are accurately and realistically reflected by the range of subjects, the syllabus content, the balance between theory and practice, and the techniques used to measure student attainment of prescribed learning outcomes. Efforts to extend further the scope of this programme beyond the development of students' mechanical bookkeeping skills will enhance the popularity of graduates in the labor market and increase the likelihood of their advancement into executive positions in companies and other organizations upon completion of their studies.

The core curriculum consists of 28 subjects/modules divided into five groups: General studies subjects, Fundamental knowledge subjects, Social subjects, Professional specialization subjects, Specific content. Elective subjects / modules, practices and a final thesis constitute the remainder of the curriculum.

The contact hours, on average, for full-time students contrast sharply with those which have been allocated to students under the part-time study mode. While the policy of academic delivery to part-time students over a block period of four weeks every semester appears to be appreciated by those involved, the benefit of such an approach is open to question from a pedagogical perspective. Apart from the overall period of direct contact being too short to provide an adequate coverage of the material, there is little opportunity for the student to assimilate the learning or integrate the concepts. Besides, it is difficult under such a delivery system to monitor

the development of the student and control the overall learning process. This matter is worthy of review by College authorities.

All students would gain from the introduction of Accounting subjects into the learning process at the earliest stage of programme delivery. It is essential that they become focused and motivated as soon as possible after commencing studies. Some of the reading lists linked to the curriculum in the programme description should be reviewed as they are too extensive to be realistic, with publications also outdated in some instances, e.g. Information Technology (2005), the most recent publication listed in this area is dated 2007; Basics of Accounting (1998); and Financial Accounting (1998).

With regard to specific aspects of the curriculum, scope for improvement and enhancement is seen to exist. Examples, in no particular order, include:

- The subject Ecology, Occupational, Civil Society is a 4-credit module with a 15 learning outcomes, while the Basics of Accounting has 11 learning outcomes with, incidentally, only four hours assigned to the teaching of international accounting standards;
- First-year students of Sociology are said to design 'programmes of sociological researches', which is an unrealistic expectation at such an early stage of their studies;
- The Mathematics syllabus appears to overlap in some content areas with the Statistics subject. A similar reflection applies to the syllabuses which cover curriculum content specific to the agricultural sector of the economy;
- The Basics of Law syllabus includes national tax law, with only a minimal time allocation for the coverage of the topic. Similar comments can be made regarding the comparative lack of attention afforded to the teaching of personnel management as part of the Management syllabus, and to the topic of contract law within the Business Law subject. This latter syllabus makes no reference to EU law as it impacts on Lithuanian business organizations, particularly SMEs;
- The Finance module lists 17 learning outcomes, the wording of which places emphasis on a level of knowledge acquisition and skills development below that which might be expected in a professional Bachelor degree programme;
- The title 'Enterprise Economics' does not relate fully to the syllabus content and purpose of the subject. In a similar context, the name of the module 'Finance Accounting' is also worthy of a review. The content of the Estimate Execution Analysis syllabus is not immediately apparent from the title which should be amended for clarification purposes;
- The learning outcomes for the subject Management Accounting should be more conceptual and analytical in nature, while the Auditing syllabus does not provide sufficient emphasis on ethical behavior in audit practice;
- The subject Business Communication and Ethics (for which only one text is included on the reading list) should be included as a mandatory rather than an elective component of the curriculum. A similar comment applies to the content of the module entitled European Union Policies.

Despite these reservations and recommendations, the panel considers the curriculum to be generally suitable in terms of the scope provided for student learning and the rationale behind the provision of this degree opportunity. Overcoming the deficits referred to above would enhance overall quality and enrich the learning experience for students. The decision to use a subject title which is identical to the programme name may also need to be reviewed.

Final-year students were formerly required to sit an examination at the end of their studies. This arrangement existed until the academic year 2012-2013 when the final examination was replaced by a project or thesis. This transition presents challenges for both students and staff of the College. It is essential that students develop the appropriate skills in research methodology to produce theses which are analytical and evaluative, as well as descriptive, in approach. The thesis document should include a section to enable the student to reflect critically on the research process and to evaluate the total personal learning experience associated with the completion of the project.

3. Staff

In general, it can be stated that the programme is provided by academic staff who meet legal requirements in terms of their qualifications and experience. The fact that an insufficient number of teachers hold a PhD is already recognized by the College, with the deficit being overcome by the engagement of scientists from Klaipėda University, Aleksandras Stulginskis University and Kaunas Technological University as part-time lecturers.

A total of 32 teachers participated in programme delivery in the academic year 2011-2012, but this cohort has been decreased since in line with the reduction in student enrolment. All teachers have Master's degrees or approved equivalent qualifications and the average duration of their teaching experience is fifteen years.

In the SER it is stated that “the teachers' professional development is organized in a planned way”. This approach requires academic staff members to produce a personal plan annually in which reference is made to professional development activities. Over the period 2007-2012, teachers participated in seminars, training and related courses, conferences, and research trips. The average number taking part in such activities did not exceed five in any of those years, with the rate of involvement in research trips averaged just above one teacher per year.

The College would welcome a much greater level of staff participation in research and the delivery of scientific conference papers. Reference to the age of academic staff members can be somewhat misleading, due to the lack of a guaranteed correspondence between chronological age and inspirational teaching. Despite this reservation, it can be said that the average age of Associate Professors and Teachers/Lecturers is 53 years and 50 years, respectively.

The quality of studies would be strengthened greatly by a wider use of English for subject delivery purposes. This will require teaching staff to develop their competence in the language. A greater staff interest in academic staff exchange schemes and internships would also benefit the programme. Over the five-year period under review, a total of 12 teachers participated in mobility visits under the Erasmus framework, with a further 11 taking part under the framework of other schemes. It is understood that the language barrier is an impediment to progress in this area. More regular and formal communication among members of the academic staff team should also be initiated to help ensure an integrated programme (including the use cross-modular composite assignments) for students.

Some teachers are involved in the provision of special education and training for people who are unemployed in the area. This service is an example of the College fulfilling its social responsibility mandate. Working relationships between teachers and students are seen to very good, based on a common interest and mutual respect.

4. Facilities and Learning Resources

A plan for the development and enhancement of facilities and resources is drawn up by the College each year. Within the strategy, priority is given to the acquisition of computer hardware and software, the updating of laboratories and teaching facilities, and the provision of new library material.

The total area of the College premises is 22,345m², of which almost fifty per cent is used for teaching purposes. There are 19 classrooms and laboratories, ranging in accommodation from 12 to 100 workplaces. Included in the facilities for students of this programme are two financial accounts classrooms, a finance classroom, a computer-aided accounting laboratory and a practical training company classroom. Three information technology laboratories are also available within the College. Multimedia equipment has been installed in 11 classrooms, and 13 of the total have internet access, with WiFi generally available across the campus. In the academic year 2011-2012, computer equipment was updated in 22 classrooms. For teaching the subject Computerised Accounting, two software packages, Konto and Rivile are used. The practical training company is based in the Simulith Centre which contains 15 work spaces, with five computerized.

The library resources for students and staff include over 350 textbooks directly related to the programme under review. Over the period 2007-2012, the library acquired 2,330 publications, of which 424 copies were intended for the broad accounting curriculum and 159 for the subject Financial Accounts. The College subscribes to 39 periodical titles, and five of these are specific to the Accounting programme. The reading hall can accommodate 36 students, with 13 workstations having internet access. Students may use the databases EMERALD Management eJournals collection, Taylor and Francis, and EBSCO Publishing. Additional material for the study of individual subjects can be found on publicly accessible sites provided by The Ministry of Finance, The National Tax Inspectorate and The Auditing and Accounting Service.

A more widespread use of the library services by students is necessary and should be encouraged as the use of teacher-provided methodological study materials should not be sufficient to enable the student to gain high marks at this level of studies. Evidence of independent reading and research should be rewarded in the grades given by teachers for the different elements within the assessment process. The library should acquire a greater volume of modern textbook material, including more publications in the English language. The College has identified as a weakness the fact that "in the study process, information sources in foreign languages are used insufficiently" (SER). This issue also needs to be addressed.

5. Study Process and Student Assessment

While no group of full-time, first-year students was formed in 2012 or 2013, the programme has continued with an enrolment of 42 part-time students at the commencement of the current academic year. The number registered across all stages of the curriculum now stands at 109 students. Amongst the stated reasons for the low level of demand are demographic trends, the decreasing number of school leavers, increased emigration and the wide range of study programmes available in the field of higher education, both nationally and internationally. In the period 2007-2012, a total of 131 students graduated with the qualification. The College has identified the reasons for student drop-out (average figure approximately 25%) to include a lack of motivation, poor academic records, financial matters, and students leaving to go abroad in search of work. Admission to the programme is organized in accordance with national policies and regulations governing such matters, as well as College policies and procedures.

The College seeks feedback regarding the quality of this study programme from the different stakeholders on a regular basis. On the recommendation of the Study Programme Committee, an academic subject 'Introduction to Studies' has been provided since 2003. This helps to ease the transition to higher education for incoming students, as well as affording the institution an opportunity to provide key information about different aspects of the studies upon which the student has embarked. Due to the risk of communication overload at the commencement of the programme, it is advisable to ensure the repetition of much of the initial information at later stages in the delivery of the curriculum.

The curriculum contains two specializations, as mentioned earlier. However, the comparative lack of demand for the agriculture option suggests that some revision to the curriculum which would not require the student to select a specialization along the current lines might be worthy of further consideration by academic management. Scope for in-depth exploration of national and international case studies is also likely to become limited under the current, what might be termed, a 'cramming of knowledge' system of timetabling curriculum delivery.

The distribution of student effort hours as between direct contact and self study for full-time students is 57.3%/42.7%, while for part-time students the respective figures

are 24%/76% The self-study hours expected from students under the part-time study mode are unrealistic when considered alongside their various other commitments. This interpretation by the panel was confirmed in the discussion with students on the occasion of the visit to the College.

The students participate in four separate practices throughout their studies, two of which are undertaken within the College. On account of the geographical location of the institution, external work experience placements are often found within the agricultural rather than the industrial or commercial sector.

For teaching and learning purposes, the virtual learning environment Moodle is used. There would appear to be significant scope for the wider use and development of this system, subject to the necessary enthusiasm from academic staff and students. The SER mentions examples of student achievement in competitions devised for participants in Accounting and Finance studies, while over the period under review eight students went abroad for studies; five to Italy and three to Scotland. The distribution of grades achieved over the last five years shows that for full-time students the average score varied from 7.2 to 8.0 in the final examination, and from 7.6 to 8.4 in the academic subjects. In the case of part-time students, the grades were 6.72 to 7.65 and 7.93 to 8.46, respectively. The requirement whereby students must produce a final thesis allows the opportunity to examiners to recognize and reward students whose theses include evidence of critical analysis, evaluation and reflection.

The College is concerned at the unsatisfactory level of demand for this study programme, and the stated intention is to advertise it more actively "in the virtual space" as well as working to increase the commitment and motivation of the existing student cohort. Amongst efforts already made to increase enrolment are a reduction in canteen prices, the establishment of warm, friendly working relations between staff and students, and the provision of dormitory accommodation. There is also some scope provided for students to become involved with academic staff in writing joint research articles. Despite this possibility, the level and extent of research undertaken by students requires encouragement and enhancement.

6. Programme Management

A standardized system for programme management purposes has been established by the College. The structure includes the Director, the Faculty Dean, the Academic Council, the Faculty Council, the Vice-Director for Academic Affairs, the Head of Department and the College Quality Committee. This latter committee consists of the Director, the Vice-Director for Academic Affairs, the Vice-Director for Infrastructure, the Chief Accountant, the Faculty Dean and a student representative. Documentation related to the Quality Management System has been produced over the past five years, as outlined in the SER.

In addition to the issues already mentioned in this report, the panel wishes to refer to some other important areas. The College has identified the need for its approval of a single document "which would regulate the activity of the Study Programme

Committee". When the important role and work of this body is taken into account, action to define and solidify its position within the overall quality management system should be a priority for the institution.

A formal anti-plagiarism policy to discourage academic dishonesty and ensure that breaches are handled appropriately should also be introduced as a matter of urgency. The current situation tends to leave much discretion of the individual teacher, with the strong likelihood that an inconsistent approach will ensue in relation to any problems which may arise in this area. Allowing the offending student to merely resit the examination or repeat the project is not appropriate if the status of the programme, the integrity of the qualification and the reputation of the College are to be maintained.

Under the guidance/instructions of management, each teacher is obliged to compile methodological materials for placement on the College intranet. Two-thirds of student respondents to an internal survey stated that they use teacher-compiled lecture notes. It is necessary to ensure that the deployment of such material is complemented by reading and study of a wider nature. In further reference to the learning process, 40% of students surveyed said that they always avail of opportunities for consultation with teachers, while 16% have indicated that they do not use this service. When the volume of direct contact hours for part-time students is taken into consideration, it is essential that the consultation service provided by academic staff is utilized to maximum advantage. As already indicated, a strong case can be made for extending the number of direct class contact time available for the part-time students.

The opinions of employers and other stakeholders regarding the general personal qualities of programme graduates over the period 2007-2012 are presented in the Self-Evaluation Report. The factor "to manage accounting by means of accounting software" was deemed to be the strongest competence required (70%), based upon the expressed opinions of employers who participated in the research process. This feedback suggests that the introduction of additional accounting software packages would strengthen the competence of graduates in the area. While the graduates' ability "to analyze and assess the outcomes of economic-financial activity" was judged to be somewhat less important (60%) in the survey responses received, nonetheless this expertise is seen by the panel as a critical dimension, the importance of which is likely to grow and develop even in the short term. The College is complimented on conducting surveys of this nature and encouraged to use the feedback in the ongoing design, delivery and review of the programme.

A key question for programme management relates to the optimum balance between theory and practice within the curriculum. It is understood that employers place a strong emphasis on practical skills, and this approach is being adopted. However, to reiterate the point made earlier, the Accountant of the future will be expected to demonstrate knowledge, skills and competencies which extend well beyond the discharge of technical functions. This reality must be reflected to an ever-increasing extent in programmes such as this professional Bachelor in Accounting.

III. RECOMMENDATIONS

This report should be considered as an integrated document which contains suggestions and recommendations designed to improve and add value to the professional Bachelor of Accounting programme. Many proposals already made earlier in the report are repeated in the recommendations below.

- The College should instigate a revived approach to the marketing and promotion of this study opportunity in order to reactivate a level of interest from full-time as well as part-time students. An unambiguous perception regarding the focus and scope of the degree opportunity is essential on the part of all stakeholders. There is a need to clarify the extent to which the programme prepares students to work effectively as accountants across the economic spectrum, as distinct from the agricultural sector;
- Programme aims and learning outcomes require review, as already advised. The volume of learning outcomes for both the entire programme and a number of subjects is excessive, while the understanding of the concept on the part of students is inadequate to ensure an appropriate awareness of the rationale behind the curriculum and the assessment procedures being implemented. A greater concentration on the development of students' higher-level thinking skills should be reflected in programme aims and objectives and carried forward into the delivery of the curriculum;
- Direct teaching time allocated to part-time students is worthy of a revision upwards, for the reasons already outlined in this document. Amendments proposed by the panel under the heading 'Curriculum' above should be adopted to enhance the quality of learning. A greater staff involvement in research, internships, international exchange schemes and related professional development activities should continue to be encouraged and promoted by programme management;
- The use of English for the delivery of as many subjects as possible is seen as a prerequisite for ensuring the status of the programme into the future. In this context, and taking into consideration overall quality factors, it is essential that the Study Programme Committee is revived and reconstituted with stakeholder representatives being granted the opportunity to formally share their experience and expertise in the best interests of total quality development. The involvement of social partners as guest lecturers in subject delivery is also seen as worthy of encouragement;
- The facilities and learning resources should be updated on a continuous basis. This requires diligence towards maintaining library stock, technical equipment, accounting software in accordance with the standards normally required and expected in study programmes at this level;
- Moodle as a virtual learning environment has the potential to contribute to the study process on a significantly greater scale than is currently the case. The use of this resource to its maximum capacity is particularly important in light of the relatively sparse direct teaching time made available to part-time students and the fact that not all students avail of the consultation hours placed at their disposal by the College;

- The College should formulate a comprehensive anti-plagiarism policy, as referred to above. A continual focus on student honesty and appropriate behavior could be supplemented and reinforced by the appropriate concentration on business ethics as an integral dimension of the study programme;
- The holistic development of students is of concern to the College and the panel recommends that efforts to develop the personal as well as the professional competencies of the graduate be maintained and resourced appropriately.

IV. SUMMARY

This study programme can be said to have an important role in producing accounting graduates for the needs of the labor market, both regionally and nationally. Due to the College's location, an impression that the focus of the curriculum is mainly on preparing students for employment opportunities within the agricultural sector could be said to exist locally. Should this be the case the attractiveness of the qualification is likely to be diminished, in accordance with general expectations regarding the future demand for accounting specialists in this sector of the economy. The College might profitably explore how this programme is viewed and work to clarify any misconceptions which may exist.

Amongst the relative strengths of the programme are the comprehensive nature of the curriculum and the relevance of much of the subject content. While the aims and learning outcomes are generally suitable, they are too numerous and the programme would benefit from a concentration on fewer, more focused academic goals. Student facilities and learning resources are adequate to facilitate programme aims and learning outcomes but, as always, there is scope for further improvement and updating of the teaching and learning environment.

A stronger concentration on higher-level research activity amongst academic staff should lead to teachers having a greater involvement in conference presentations, academic exchange initiatives and the publication of scientific articles in journals and periodicals. The direct teaching hours allocated to part-time students should be reviewed with a view to providing an increased opportunity for class participation, discussion, and the analysis of problems and issues likely to be encountered upon graduation.

There is a necessity to reactivate the programme on a full-time basis in order to strengthen its credibility amongst students and employers. The interest of the College in working towards the holistic and not just the professional development of students is commendable. Again looking to the broader context, the College may wish to consider offering single subject certification to student who are unable to complete the entire programme but who wish to update their knowledge and skills in selected areas of the curriculum. Short courses and seminars for graduates could help towards the achievement of a similar purpose. The possibility of granting exemptions to suitably

qualified students/applicants who have already attained the prescribed learning outcomes for a particular module on the basis of non-formal prior learning/experience may also be worthy of exploration.

The evaluation panel members wish to thank academic management, teaching and support staff for the courtesy and cooperation extended on the occasion of the visit. The positive involvement of all stakeholders in the various discussions is appreciated.

V. GENERAL ASSESSMENT

The study programme Accounting (state code – 653N44001) at Žemaitija College is given **positive** evaluation.

Study programme assessment in points by fields of assessment.

No.	Evaluation Area	Evaluation Area in Points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	3
3.	Staff	2
4.	Facilities and learning resources	3
5.	Study process and student assessment	2
6.	Programme management	3
	Total:	16

*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: John Cusack

Team Leader:

Prof. Dr. Piotr Dominiak

Grupės nariai: Prof. Dr. Alexandru Tugui

Team members: Dr. Aldona Skučaitė

Meda Keleckaitė

**ŽEMAITIJOS KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ
PROGRAMOS BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS –
653N44001) 2013-12-23 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-574
IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Žemaitijos kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44001) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	3
2.	Programos sandara	3
3.	Personalas	2
4.	Materialieji ištekliai	3
5.	Studijų eiga ir jos vertinimas	2
6.	Programos vadyba	3
	Iš viso:	16

* 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

Galima teigti, kad ši studijų programa atlieka svarbų vaidmenį, aprūpinant regiono ir šalies darbo rinką buhalterinės apskaitos specialistais. Dėl Kolegijos vietos šiame

regione paplitusi nuomonė, kad šios programos turinys yra pritaikytas rengti studentus dirbti žemės ūkio sektoriuje. Jei taip ir būtų, galėtų sumažėti šios kvalifikacijos patrauklumas, atsižvelgiant į bendruosius lūkesčius, siejamus su būsimu ekonomikos sektoriaus poreikiu buhalterinės apskaitos specialistams. Kolegijai būtų naudinga išsiaiškinti, kaip žiūrima į šią programą, ir pasistengti pakeisti galimą klaidingą supratimą.

Iš programos stiprybių būtų galima paminėti turinio išsamumą ir daugelio dalykų turinio tinkamumą. Nors tikslai ir numatomi studijų rezultatai iš esmės yra tinkami, jų yra pernelyg daug, taigi programai būtų naudingiau susitelkti ties mažiau, bet konkretesniais tikslais. Studentams skirtos materialinės technikos ir mokymosi išteklių pakanka programos tikslams ir numatomiems studijų rezultatams pasiekti, bet, kaip visada, dar yra galimybių pagerinti ir atnaujinti mokymo ir mokymosi aplinką.

Jei akademinis personalas daugiau dėmesio skirtų aukštesnio lygio mokslo tiriamajai veiklai, dėstytojai galėtų dažniau dalyvauti konferencijose (ir skaityti pranešimus), akademinį mainų programose ir skelbtų daugiau straipsnių žurnaluose bei periodiniuose leidiniuose. Reikėtų peržiūrėti išstęstinių studijų studentams skirtų kontaktinių valandų skaičių, suteikiant jiems didesnę galimybę dalyvauti paskaitose, diskusijose ir analizuoti problemas, kurias gali tekti spręsti baigus programą.

Siekiant didinti studentų ir darbdavių pasitikėjimą šia programa, būtina atgaivinti nuolatinės šios programos studijas. Pagirtinas Kolegijos suinteresuotumas holistiniu, o ne vien profesiniu studentų ugdymu. Plačiąja prasme, Kolegijai reikėtų apsvaistyti, ar studentams, negalintiems studijuoti visos programos, bet norintiems atnaujinti savo žinias bei įgūdžius jų pasirinktose programos srityse, nebūtų galima suteikti vieno (mokomojo) dalyko studijų pažymėjimo/sertifikato. Absolventams panašių tikslų galėtų padėti pasiekti trumpi kursai ir seminarai. Be to, vertėtų taikyti išimtis studentams ir (arba) pareiškėjams, kurie yra įgiję tinkamą kvalifikaciją ir pasiekę nurodytus konkretaus modulio studijų rezultatus neformalaus pirminio mokymosi ir (arba) patirties būdu.

Vertinimo grupės nariai dėkoja Kolegijos vadovybei, dėstytojams ir pagalbiniam personalui už nuoširdų priėmimą ir bendradarbiavimą vizito metu. Labai vertinamas geranoriškas visų socialinių dalininkų dalyvavimas įvairiose diskusijose.

III. REKOMENDACIJOS

Šios vertinimo išvados turėtų būti laikomos vientisu dokumentu, apimančiu pasiūlymus ir rekomendacijas, skirtus pagerinti Buhalterinės apskaitos profesinio bakalauro programą ir suteikti jai daugiau vertės. Daugelis anksčiau šiose išvadose nurodytų pasiūlymų kartojasi tolesnėse rekomendacijose.

- Kolegija turėtų keisti požiūrį į šios studijų programos rinkodarą ir reklamavimą, kad atgaivintų susidomėjimą nuolatinėmis bei išstęstinėmis studijomis. Svarbiausia, kad visi socialiniai dalininkai vienareikšmiškai suvoktų, į ką ši

mokslo laipsnį suteikianti programa orientuota ir kokia jos apimtis. Reikia patikslinti, koku mastu šioje programoje studentai yra rengiami dirbti buhalteriais ekonomikos sektoriuje, palyginti su žemės ūkio sektoriumi;

- Kaip jau rekomenduota prieš tai, programos tikslus ir numatomus studijų rezultatus reikia peržiūrėti. Visos programos studijų rezultatų ir daugelio dalykų studijų rezultatų apimtis pernelyg plati, o numatomų studijų rezultatų koncepciją studentai suvokia nepakankamai, kad galėtų suvokti programos dalykų ir taikomų vertinimo procedūrų loginį pagrindą. Programos tiksluose ir uždaviniuose turėtų labiau atsispindėti didesnis dėmesys studentų aukštesnio lygio mąstymo įgūdžių formavimui, kurių reikėtų perkelti ir į programos turinį.
- Dėl šiame dokumente jau nurodytų priežasčių būtų tikslinga padidinti iššestinių studijų studentams skiriamų tiesioginių kontaktinių valandų skaičių. Kad pagerėtų studijų kokybę, reikėtų atlikti vertinimo grupės pasiūlytus pakeitimus skyriuje „Turinys“. Programos vadovai turėtų ir toliau skatinti darbuotojus aktyviai dalyvauti moksliniuose tyrimuose, vykti į stažuotes, dalyvauti tarptautinėse mainų programose ir susijusioje profesinio tobulėjimo veikloje ir toliau remti juos.
- Manoma, kad kuo daugiau dalykų bus dėstoma anglų kalba, tuo labiau bus užtikrinta programos ateitis. Šiomis aplinkybėmis, atsižvelgiant į bendrus kokybės veiksnius, labai svarbu atnaujinti Studijų programos komitetą, į jį įtraukiant socialinių dalininkų atstovus ir suteikiant jiems galimybę oficialiai dalytis patirtimi ir žiniomis, kurios padėtų gerinti kokybę. Taip pat būtų tikslinga pasikviesti socialinius partnerius dėstyti kai kuriuos dalykus.
- Reikėtų nuolat atnaujinti materialiuosius išteklius. Tam tikslui reikia uoliai stengtis, kad bibliotekos ištekliai, techninė įranga, buhalterinės apskaitos programinė įranga atitiktų standartus, kurie paprastai taikomi šios pakopos studijoms.
- Virtuali mokymosi aplinka *Moodle* galėtų labiau nei dabar palengvinti studijų procesą. Atsižvelgiant į tai, kad iššestinių studijų studentams skiriama palyginti mažai kontaktinių valandų ir ne visi studentai įstengia pasinaudoti Kolegijos jiems paskirtomis konsultacijų valandomis, ypač svarbu maksimaliai panaudoti šios priemonės galimybes.
- Kaip pirmiau minėta, Kolegija turėtų parengti išsamią antiplagijavimo politiką. Nuolatinį dėmesį studentų sąžiningumui ir tinkamam elgesiui galėtų papildyti ir sustiprinti tinkamas dėmesys verslo etikai, kuri turėtų būti įtraukta į studijų programą;
- Kolegija rūpinasi visapusiška studentų raida, taigi vertinimo grupė rekomenduoja, kad ir toliau būtų dedamos ir tinkamai finansuojamos pastangos ugdyti asmenines ir profesines studentų kompetencijas.

<...>

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

Vertėjos rekvizitai (vardas, pavardė, parašas)

¹ Žin., 2002, Nr.37-1341