



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

ALYTAUS KOLEGIJOS  
***APSKAITOS PROGRAMOS (653N44012)***  
**VERTINIMO IŠVADOS**

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**EVALUATION REPORT**  
***OF ACCOUNTING (653N44012)***  
**STUDY PROGRAMME**  
at ***ALYTUS COLLEGE***

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## DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<b><i>Buhalterinė Apskaita</i></b>
Valstybinis kodas	<i>653N44012</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	Buhalterinės apskaitos profesinis bakalauras
Studijų programos įregistravimo data	<b>2011-04-15</b>

## INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<b><i>Accounting</i></b>
State code	<i>653N44012</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's degree in Accounting
Date of registration of the study programme	<b>2011-04-15</b>

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## I. INTRODUCTION

Alytus College (hereinafter referred as AC or the College) is a state institution of higher education in South Lithuania established in 2000. The *Accounting* study programme (hereinafter referred as the Programme) is the first level college studies programme. Graduates of the Programme are granted a Professional Bachelor's degree in Accounting. Execution of the Programme is coordinated by Faculty of Management. The last time the Programme was assessed by experts in 2010 and was given 3 years accreditation.

The present review has been carried out in the accordance to SKVC procedures, "Methodology for Evaluation of Higher Education Study Programmes" (Order No 1-01-162 of 20 December 2010 of the Director of the Centre for Quality Assessment in Higher Education) and the Standards and Guidelines for Quality Assurance in the European Higher Education Area.

This assessment report is based on the self-evaluation report (hereinafter referred as SER and on a site visit on 7th of November 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, laboratories and other premises 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 evaluation report represents the unanimous opinion of the entire team.

## II. PROGRAMME ANALYSIS

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

The description of the Accounting programme submitted for the experts' evaluation complies with the regulations of general and specific requirements for Professional Bachelor study programmes. It is also in compliance with the mission of Alytus College. Overall aims of the programme and learning outcomes are reflected in the statement of the self-evaluation report. The Programme is developed on competence and learning outcomes based approach.

The two aims of the Programme "1) to provide knowledge and develop skills necessary in the areas of handling accounting of economic entities, control of accounting of economic processes, performance analysis and budgeting of economic entities and 2) to make possible and to ensure that the students of the Accounting study programme acquire both theoretical and practical ground as well as necessary skills for the work of accounting specialist" are clear, relevant to the needs of local as well as national market, and comply with the title of the Programme.

The name of the Programme, its learning outcomes, content and the qualifications offered are compatible with each other. Information on the aims and learning outcomes of the Programme are well communicated and publicly accesable in webpage of Alytus College and in its intranet.

Learning outcomes (LOs) of the Programme are appropriate, but they should be better matched with the goals of the Programme, better formulated, and specified in compliance with the European Higher Education Area recommendations. The development of a competence tree in line with the learning outcomes should also be considered. For example, the expert group considers that LO 7. "Prepare budgets of economic entities and control their implementation...." is not clearly linked with learning outcomes (LOs) of the study subjects. Also LO of the course

*Basics of Business planning* “present the organizational structure of the company's management, employees' positions, functions, responsibilities, salaries” is not clearly related to LOs of the Programme “Identify and classify accounting information, analyze and apply laws...” as it covers more than accounting information. We also suggest that LOs of the Programme provide not only with “knowledge and skills ... to handle ... and control accounting of economic entities” but it also cover more broad areas of management of accounting and finances. The expert group would also recommend to include development of personal skills in LOs of the Programme, as such skills were regarded as important by social partners and students. The expert group would also recommend to make general business knowledge and skills orientation of the Programme more visible in LO's (as they are marketed as a competitive advantage of the program and are considered to be important by all interested parties). The aims and the LOs of the Programme should also be clarified to make *Public Sector Accounting* specialization of the Programme more visible.

Learning outcomes of several study subjects are not clear, are not measurable or are too simple for the professional Bachelor study programme and should be reformulated. For example, the learning outcomes of course Company economics “select the type of a company” or “using data for making a business plan” need to be clarified and reformulated. The same is recommended for course Basics of Business Planning, Basics of Accounting and some other courses. The learning outcome of course Management “understand theories of management science and their application in organizations” needs to be reformulated to make it measurable.

The Programme is strongly regionally oriented and is clearly based on labour market's needs of regional market. During the meetings with social partners and graduates it was clear that the Programme provides well-educated specialists demanded for working in the small and medium size entities and public sector organizations (i.e. schools) in Alytus town and South Lithuania. The Programme is constantly updated according to the requirements of the market and social partners. However the expert group would recommend the further development of the Programme to balance the needs local market with internationalization of businesses across the Europe due to specific business environment in the region.

*In conclusion: The Programme aims and learning outcomes are well defined, clear and publicly accessible and correspond to the needs of the regional and national labour market. Aims and learning outcomes of the Programme are appropriate, but they should be better matched and formulated. Learning outcomes of several study subjects should also be reformulated and better matched with learning outcomes of the Programme, as they are not clear, are not measurable or are too simple for the professional Bachelor study Programme. The expert group recommends making general business knowledge and skills more visible in the aims and LOs as that represents competitive advantage of the Programme. Further development of the Programme to balance the needs local market with internationalization of businesses across the Europe is also recommended. The Programme is strongly regionally oriented and is clearly based on labour market's needs of regional market.*

## **2. Curriculum design**

Having analysed the SER, the expert group may confirm that the Curriculum Design and the structure of the Programme satisfies legal requirements in Lithuania. Duration of the studies for the full-time students takes 3 years (6 semesters); part time – 4 years (8 semesters). The scope of the study Programme is 180 credits or 4800 hours. The study plan consists 28 compulsory courses and 15 optional courses (including 7 alternative courses), 3 practices 3 term course papers and a final project. Full-time and part-time study forms are equivalent, objectives and expected LOs are analogous. The workload of the students is mostly controlled by credits

and their distribution is even. The study plan includes no more than 7 courses per semester. The courses are taught by experienced and highly educated teachers, who provide students with full support if needed. Based on the information provided in SER, discussions with teaching staff and students the expert group has found no unnecessary overlapping of the course material. The Programme has two specializations – Accounting in Production and Trade Enterprises and Accounting in Enterprises of Public Sector; however so far only one specialization (Accounting in Production and Trade Enterprises) per study year is offered for students. The content and methods of the subjects and modules are appropriate for the achievement of the intended learning outcomes. The expert group felt that students have a positive opinion of the Programme.

The content of the Programme is in line with the regional labour market needs and is supported by surveys and discussions with teachers and social partners as well as analysis of the other Lithuanian and foreign programmes in the same area. Management of the Programme, graduates and social partners identify strong focus on practical training, multidisciplinary profile and broad approach to accountant's role in small and medium entities as the main competitive advantages of the Programme. However the expert group notices that the program has a very “conservative” approach to accounting studies and the latest achievements in accounting related fields are not incorporated in the curriculum of the Programme. Students and graduates of the Programme identified that a separate course on Taxation, Costing, Activity Based Costing, etc. could be relevant to reflect the latest trends in accounting and changing market needs. The analysis of the Programme curriculum also revealed that accounting courses comprise less than a half of total courses in the Programme. The Programme offers 7 alternative courses none of which are in accounting. The expert group would recommend including some accounting related alternative courses, which would give students international aspects in accounting, as well as knowledge of latest achievements in this area.

Based on the information provided in SER, on-site inspection and discussions during the meetings the expert group learned that students of the Programme get good and up to date knowledge about specialized accounting software, such as “Stekas” and “Rivilė”, learn how to use online programs and tools in accounting (and other areas) and gain other practical skills needed in labour market. However opinions of different groups about the sufficiency of the practical skills are mixed. Graduates identified that more practical experience in real entities and more guest speakers with practical experience would be useful. Employers and other social partners suggested that practical experience to enter labour market is sufficient. The expert group suggest addressing the issue of the sufficiency of practical training in the Study Programme Committee.

During the visit it was noted that methodology for development of the final papers last time was updated in 2010 and should be strengthened for such level of studies. Review of the students' final papers revealed that scientific papers and literature in foreign languages is merely cited, research methods are traditional, not sufficient for such level of studies and repetitive in most of the final papers. The expert group would recommend to establish a formal procedure for renewal of final papers' development requirements and encourage students to use more scientific literature as well more broad variety of research methods.

The course materials in general contain contemporary references (especially related to accounting regulation), literature cited is relevant, but many literature sources are at least 5 years old. For example the newest literature source for course Production Management and Logistics is from 2008, for course Computerized accounting – from 2004, etc. Some courses do not provide with any required literature sources except laws and regulations (i.e. Funding of Public Sector Entity). In general, course descriptions do not provide with references to data-bases and scientific papers. The expert group would recommend reviewing study literature to include more

up-to date sources, references to e-resources and data-bases as well literature in foreign languages.

As the College aims to strengthen internationalization of the studies, great emphasis on development of courses and learning materials in English was evident. Teaching staff of the program has prepared 17 study courses in English. The expert group would recommend that English knowledge and skills development opportunities should be further supported for the Programme students, as well as teachers.

*In conclusion: The curriculum design is aimed at giving both –accounting and general knowledge and skills with an emphasis on regional needs of small and medium enterprises. 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 expert group would recommend including accounting related alternative courses, which would give students international aspects in accounting and/or knowledge of latest achievements in this area. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The expert group would also recommend strengthening the international aspect of the Programme in regards to the English language taught and spoken, attracting more visiting lecturers and the literature recommended for studies. The expert group would also recommend reviewing study literature to include more up-to date sources, references to e-resources and data-bases as well literature in foreign languages.*

### **3. Staff**

The Accounting study programme is provided by the staff meeting legal requirements. According to the submitted SER there are 26 teachers covering the study field subjects and 7 teachers for general college study subjects. 67 per cent of teachers working in the Programme have not less than 3 years of practical experience in the area of the subject taught and 15 per cent of the subjects of the study field are taught by doctors. The turnover of the teachers is insignificant and their number is sufficient to achieve the expected learning outcomes. An average age of teachers involved in the Programme is 50 years and 71 % of teachers are 50 years and older.

Based on the information provided in in SER and discussion with administration, teachers, students and social partners, the expert group got a sufficient assurance that the Programme is taught by highly qualified and committed teachers who have adequate teaching and practical experience, who are engaged in applied research in thematic areas which are part of or related to the subjects taught.

During the visit it was noted that the internships and international exchange visits are given high importance and are increasing since 2011. In year 2012 a total of 18 teachers participated in international internships. Internationalization of the Programme is also evident in preparations to teach in English. Over the last 3 years teachers of the Accounting Programme also prepared study material in English for 17 study subjects.

The College provides teaching staff with various opportunities to update their personal skills and professional qualification and encourage them to do so. Teaching staff expressed satisfaction with how the College is supporting their professional development. Over the last few years teachers of the Programme attended courses, seminars, participated in conferences, projects, events organised by the College, various associations, institutions of higher education in Lithuania and abroad. 16 teachers of the Programme participated in English language courses, but during the meeting not all the teachers were able to speak or understand in English. As the

administration as well as the teachers admits insufficient foreign languages skills, the expert group would recommend further improvements in this area.

Teaching staff of the Programme also carries out applied research according to their selected field of scientific activities write articles and give presentations in conferences, conduct courses and workshops. Over the last three years a total of 42 articles by teachers of the Programme were published. During the meeting it was mentioned that applied research of the teachers is highly related to the needs of the local market and public sector organizations (municipality, tax authority, etc.). However analysis of the CV's of the teachers revealed uneven involvement of the teachers in research activities. However, the expert group noticed that student involvement in the applied research activities is low and/or students are not aware of such possibilities. Therefore we would recommend to emphasize the role of applied research for all teachers and to involve students in such activities.

*In conclusions: the study Programme is provided by the staff meeting legal requirements; the qualifications of the teaching staff are adequate to ensure learning outcomes, however English language skills of the teaching staff need further improvement; the number of the teaching staff is adequate to ensure learning outcomes; teaching staff turnover is able to ensure an adequate provision of the Programme; the higher education institution creates conditions for the professional development of the teaching staff necessary for the provision of the Programme; the teaching staff of the Programme is involved in research directly related to the study Programme being reviewed, however student involvement in applied research activities is recommended.*

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

Information provided in SER, discussion with administration, students, teachers and other stakeholders of the Programme as well as on-site inspection revealed that classrooms, laboratories and other premises (library, canteen, etc.) are adequate both in size and quality in respect to actual number of students. In 2012-2013 study year a total of 13 lecture rooms, 6 study rooms for seminars and 5 laboratories were available for 78 students. Information and independent study center (which includes library, periodicals reading room, e-sources reading room, self-study center, Business incubator, etc.) has more than 50 seats of with computer access and 40 seats for work with printed resources and is spacious if compared to a number of students. All the premises of the College are well renovated and comply with Lithuanian Hygiene norms and Human safety and health requirements.

Classrooms are equipped with computers, multimedia projectors, boards or interactive boards and other required devices. Administration, teachers and students verified that equipment, hardware and software are adequate in size and quality and comply with the needs of the Programme. The hardware and software is constantly renewed (including acquisitions through projects) and the management of the College demonstrated a strong commitment to develop this area further. At the end of 2012 the College had 381 computers with licensed general and specialized software. The College has installed 5 specialized accounting programs and students get in depth knowledge of two accounting programs - Rivilė and Stekas. The students are granted a possibility to use equipment and software for self study in Information and independent study center as well as have a possibility for distance access to e-resources. Both students and teachers verified that intranet and Moodle have also been used to facilitate study process. The College provides with free Internet access on its premises (including a hostel).

Student practices are given a high importance in the College. Social partners, students, administration and teachers verified that there are very strong relationships with local business, professional and governmental organizations in this area and the College has a substantial list of

cooperation agreements. Although students are encouraged to search for a practice place independently the College provides with various means to find a practice. The students have a possibility to use a Career Centre or register in special portals of student practice search (such as [www.startuoju.lt](http://www.startuoju.lt) and [www.gerapraktika.lt](http://www.gerapraktika.lt)). Teachers or administration of the College help students to find practices if required. About 5 percent of the students (who have problems to find place for practice) are able to work in simulation companies or accounting department of the College. Although the College has adequate arrangements and means for students' practices they should be made more visible to students.

Discussions with students and teachers verified that teaching and learning materials are adequate and accessible. The College has a modern and well equipped Information and independent study center (IISC) which combines library, periodicals reading room, e-sources reading room, self-study center, Business incubator and foreign languages independent study center. The library has a modern IT system, is equipped with more than 20,7 thousand publications, provides with an access to 39 full-text databases and has 58 working places (35 computerized). A total of 545 books in field of Accounting, Finance and other business related areas were acquired in 2012. Teachers working under the Accounting study programme have prepared teaching/learning materials on their taught subject (available to students either in IISC or through Intranet and Moodle). Internationalization aspect in development of resources is evident as teachers of the Programme had prepared teaching materials in English for 17 study courses and the College annually acquires textbooks in foreign languages. However the expert group noticed that expenses for acquisition of literature in foreign languages are relatively low and accounting related textbooks in foreign languages are outdated.

*In conclusions: the premises for studies are adequate both in their size and quality; the teaching and learning equipment (laboratory and computer equipment, consumables) are adequate both in size and quality; the higher education institution has adequate arrangements for students' practice; teaching materials (textbooks, books, periodical publications, databases) are adequate and accessible.*

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

Student admission in the College is planned with consideration of tendencies of labour market and is supported by surveys of social partners and graduates. The Programme is strongly regionally oriented and is advertized so. The admission of students is carried out through The Lithuanian Higher Institutions Association for Organizing Joint Admission (LAMA BPO) following the rules of joint admission. The admission requirements are based on the established tradition of accounting programs of Lithuania. Currently a foreign language grade is not included in admission criteria. Having in mind a lack of students' foreign language skills, it would be more suitable criteria than the history exam.

According to the curriculum students can choose one of the two specializations: Accounting in Production and Trade Enterprises and Accounting in Enterprises of Public Sector. The expert group is concerned that the students are only required to choose specialization only in the third year of studies and all the students of that year are actually offered just one specialization. It is not clear if this condition is communicated to students during the admission process. Therefore the students may be misled when entering the College and will not be able to study their selected specialization. We suggest that the College should develop a formal procedure in regards of specializations.

Based on the information provided in in SER, discussion with administration, students and teaching staff, organisation of the study process is clear and adequate to achieve the learning outcomes. Study process involves lectures, seminars, laboratory assignments, homework, term

papers and practical training (simulations). Students are also encouraged to make presentations and participate in discussions. Traditional learning methods are supplemented with case studies, problem based learning and many other methods. Students are appointed supervisors for practices, term papers and final paper. Students are mostly happy with the teaching methods.

During the visit it was noted that a progress monitoring system is in place and functioning at the College and the cumulative assessment system motivates the students to study throughout the term. Student assessments are carried out according to internal regulations and procedures. Criteria are publicly available. Students' learning outcomes assessment is appropriate to assess the learning outcomes. The students' dropout numbers show that the Programme takes students' assessment seriously. The cheating and plagiarism issues are handled with a lot of determination. The punishment measures for dishonest behavior are very strict (failure of exam, academic debt, and a fine in size of one semester's tuition payment). The student organizations are closely involved in developing the honest behavior policy in the college. One case of a student being accused of plagiarism was mentioned during the visit.

Information provided in in SER, discussion with administration and teaching staff revealed that the College provides with many opportunities for students to participate in various seminars, conferences, projects and other activities involving applied research and/or development of skills and knowledge. Information about events and possibilities for participation in them are well communicated through Career Centre, internal communication system and direct mails. However the expert group noticed that students have very little motivation to participate in such events. During the meeting majority of students admitted that they have not participated in any seminar, meeting or other events. The expert group would recommend improving motivation of the students to participate in scientific, educational and other events.

The College participates in many research and applied research activities. During visits it was noticed that students do not participate in such activities and found it hard to understand what applied research activities are. The expert group has also found no other evidence that students are engaged in applied research and present their results in conferences or publish them. The expert group would recommend that students' participation in research and applied research activities should be improved. We suggest encouraging cooperation of teaching staff and students in this area. Revision and strengthened requirements for final papers (as it was mentioned above) would also facilitate these activities. Students' motivation to present results of their research should also be motivated.

The College has made big steps in improving the internationalization aspect of the Programme. They have taken part in a lot of projects, expanded the number of contract with foreign institutions. The number of foreign exchange students coming to the College has increased, as did the number of foreign teachers. The foreign students have some lectures that are integrated with the local students, which is good not only for the learning process, but also for the language skills and the international environment. A majority of the teaching staff took advantage of the opportunities to take part in mobility programs. In 2012 the College was awarded with national accreditation.

During the visit it was noted that student mobility programs have very low participation. The College provides opportunities for students to take part in Erasmus and other international exchange programs, but there doesn't seem to be a demand for it. These kinds of programs are meant mostly for full-time students, the number of whom is very low in this Programme. Discussion with the students also revealed that there are some difficulties to get recognition for the credits that were acquired abroad. The language skills of students are in need of improving as well. The expert group would recommend emphasizing opportunities for both full-time and part-

time students to take part in mobility programs. The motivation of students to participate should be improved. We also emphasize that formal procedures of recognition of foreign credits should be improved.

The College ensures an adequate level of academic and social support. Academic support in the College starts with a two-week adaptation period at the beginning of the first year and continues throughout the period of studies. The virtual learning environment Moodle and intranet are being used to communicate and to provide students with study material. Since the majority of students in the Programme are studying part-time, consultations are essential to the study process. The students receive face-to-face consultations, if needed, even on weekends. Other means like email, phones and virtual learning environments are being used to maximize the contact with the students. The expert group has found out that the students are satisfied with the consultations that are provided.

The College has a Career Centre and other means to help students with practices and work placements. The Career Centre integrates its activities with other institutions and has a clear position in the process of studying. The choice to combine the public relations and the student placement to one center seems like a very good idea. That way the full cycle of the employment market is being managed. However, the expert group has found that students do not use the Career Centre and other means to find a place for practice or job.

The lack of student motivation was relevant during the visit. It was noticed that students were not interested in what is going on in the College and their participation in academic, self-governance and after class activities is low. The expert group concluded that in general full-time students have little motivation for any additional activities and part-time students would be motivated in them but are lacking time.

Based on the SER and discussions with all the groups claim a demand for accounting specialists in Lithuania exists. The College is aiming most of its graduates at the local job market, which is satisfied with the specialists it provides. The percentage of employed graduates is high and comprises 86.8 percent. Most of the students of this Programme are employed while studying. The social partners are closely involved in the management of this Programme to make sure that the graduates live up to their criteria. The Programme has been improved to the requirements of the labor market by putting more emphasis on practical skills, business ethics and orientation towards the public sector.

*In conclusion: the admission requirements are well founded, but the process of providing with specialization is not clear enough to applicants and students. The assessment system is clear and understandable for students; organization of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes. The College ensures an adequate level of academic and social support. Professional activities of the majority of graduates meet expectations of the College and social partners. Students' lack of motivation to engage in additional activities was evident, although the College ensures required level of resources, arrangements and support. Students' participation in exchange programs should be encouraged and credit transfer system for Erasmus programme should be made more clear and transparent to students. Student participation in various projects and outgoing student mobility should be strengthened. Career Centre and other means to acquire skills and knowledge as well as job placement should be made more visible to students.*

## **6. Programme management**

During the visit expert group has found that Alytus College has the necessary organisation structures and mechanisms in place for the management of the Programme. Functions and

responsibility related to actual implementation, continuous quality supervision and assurance of the Programme are appointed to the Study Programme Committee. The Study Programme Committee involves all the interested parties (teachers, students, social partners) and insures continuous quality management through both formal and informal means. Daily management of the Programme is delegated to the Coordinator, who is highly experienced in the study area. It was evident during the meeting that the management of the College are continuously working to improve management of the program, members of the Study Programme Committee as well as the Coordinator are committed and experienced.

Alytus College adopted internal quality assessment program (which complies with ISO 9001) in 2013. Quality assessments are conducted in areas of management, planning of studies, organization of studies, learning outcomes assessment system, personnel, applied research and consulting services, international relations, mobility, and material and financial resources.

It was evident during the meeting that teachers, employers, graduates and other social partners being constantly involved in formal surveys and informal discussion regarding quality of the Programme, needs of the market and possible changes in curriculum of the Programme. Opinions of the above mentioned groups are valued and taken into consideration and the study Programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations. Inclusion of social partners input in the Programme development is very high, communication with the social partners is an exceptional area, feedback is constantly collected and analysed.

However the expert group noted that formal process of evaluation teachers' performance and study subjects by students should be improved and made more visible for students. It was evident during the visit that students have neither clear understanding of the need for the quality assurance nor have been actively participating in the process. The expert group made a conclusion that students' opinion on separate study subjects and teachers is not being valued the same matter as social partners' opinion. We recommend that the Study programme committee should assess students' opinion not only about the whole Programme but also about separate study subjects and teachers. We also suggest that a current system of conducting surveys through the faculty and students embassy should be discussed and formalized.

Accounting study programme was assessed by experts in 2010. Assessment results and recommendations of the experts were taken into consideration and improvement plan has been developed and enforced. It was evident during the meeting that the College has made required changes and improvements in such important areas as internationalization. Some of the areas identified by experts in 2010 (research of the teachers and use of international standard literature) need further improvement.

During the site visit, students and social partners presented some recommendations about how to improve the study process and learning outcomes. Suggestions were made to attract more international teachers and practitioners to the lectures, teach more lectures in English, introduce separate courses on Taxation, Costing, Rhetoric, etc.

In conclusion: The expert group has found that in Alytus College responsibilities for decisions and monitoring of the implementation of the programme are clearly allocated; information and data on the implementation of the programme are regularly collected and analysed however some improvements in the process of quality assurance from students perspective are required; the outcomes of internal and external evaluations of the programme are used for the improvement of the programme; the evaluation and improvement processes involve stakeholders; the internal quality assurance measures are effective.

### III. RECOMMENDATIONS

1. Aims and learning outcomes of the Programme should be better matched and formulated to make competitive advantages of the whole Programme as well as offered specializations more visible. Learning outcomes of several study subjects should also be reformulated and better matched with learning outcomes of the Programme to further improve and strengthen the Programme. Further internationalization of the Programme would also be recommended to balance the needs of local and global markets.
2. Learning outcomes of several study subjects should also be reformulated and better matched with learning outcomes of the Programme, as they are not clear, are not measurable or are too simple for the professional Bachelor study programme.
3. Curriculum design of the Programme could be strengthened by including additional accounting related courses to enable students learn international aspects in accounting and/or gain knowledge of latest achievements in this area.
4. International aspect of the Programme should be further strengthened in regards to the English language taught and spoken; outgoing student and teaching staff mobility; attracting more visiting lecturers and offering up-to date literature in foreign languages as well as references to e-resources and databases.
5. Motivation of full-time and part-time students to participate in study process and use resources and means provided by the College should be strengthened. Students' participation in exchange programs should be encouraged and credit transfer system for Erasmus programme should be made more clear and transparent to students. Students' participation in various projects and outgoing student mobility should be strengthened. Career Centre and other means to acquire skills and knowledge as well as job placements should be made more visible to the students.
6. Formal process of evaluation teachers' performance and study subjects by students should be improved and made more visible for students. Students' opinion not only about the whole Programme but also about separate study subjects and teachers should be assessed. Current system of conducting surveys through the faculty and students embassy should be discussed and formalized.

#### IV. SUMMARY

Accounting study programme of Alytus College is highly regarded by social partners, municipality and other public organizations, graduates and students. The Programme aims and learning outcomes are well defined, clear and publicly accessible and correspond to the needs of the regional and national labour market. Aims and learning outcomes of the Programme are appropriate, but they should be better matched and formulated. Learning outcomes of several study subjects should also be reformulated and better matched with learning outcomes of the Programme, as they are not clear, are not measurable or are too simple for the professional Bachelor study programme. The expert group recommends making general business knowledge and skills more visible in the aims and LOs as that represents competitive advantage of the Programme. Further development of the Programme to balance the needs local market with internationalization of businesses across the Europe is also recommended. The Programme is strongly regionally oriented and is clearly based on labour market's needs of regional market.

The curriculum design of the Programme is aimed at giving both –accounting and general knowledge and skills with an emphasis on regional needs of small and medium enterprises. 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 expert group would recommend including accounting related alternative courses, which would give students international aspects in accounting and/or knowledge of latest achievements in this area. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The expert group would also recommend strengthening the international aspect of the Programme in regards to the English language taught and spoken, attracting more visiting lecturers and the literature recommended for studies. The expert group would also recommend using up-to date literature for the course descriptors of several subjects.

Teaching staff of the Programme is highly experienced and committed. The Programme is provided by the staff meeting legal requirements; the qualifications of the teaching staff are adequate to ensure learning outcomes, however English language skills of the teaching staff need further improvement; the number of the teaching staff is adequate to ensure learning outcomes; teaching staff turnover is able to ensure an adequate provision of the Programme; the higher education institution creates conditions for the professional development of the teaching staff necessary for the provision of the Programme; the teaching staff of the Programme is involved in research directly related to the study Programme being reviewed, however student involvement in applied research activities is recommended.

Facilities and learning resources are the exceptional area of the Programme. The premises for studies are adequate both in their size and quality; the teaching and learning equipment (laboratory and computer equipment, consumables) are adequate both in size and quality; the higher education institution has adequate arrangements for students' practice; teaching materials, such as textbooks, books, periodical publications, databases are adequate and accessible, although some up-to-date books and books in foreign languages should be acquired.

In general study process of the Programme and student assessment are well designed and executed by the College, but lack of students' motivation is an obstacle. The admission requirements are well founded, but the process of providing with specialization is not clear enough to applicants and students. The assessment system is clear and understandable for students; organization of the study process ensures an adequate provision of the Programme and the achievement of the learning outcomes. The College ensures an adequate level of academic and social support. Professional activities of the majority of graduates meet expectations of the

College and social partners. Students' lack of motivation to engage in additional activities was evident, although the College ensures required level of resources, arrangements and support. Students' participation in exchange programs should be encouraged and credit transfer system for Erasmus programme should be made more clear and transparent to students. Student participation in various projects and outgoing student mobility should be strengthened. Career Centre and other means to acquire skills and knowledge as well as job placement should be made more visible to students.

In general, Alytus College has a very strong management team and a strong commitment towards management of this Programme is also evident; however some improvements in quality assurance would be beneficial. Responsibilities for decisions and monitoring of the implementation of the Programme are clearly allocated; information and data on the implementation of the Programme are regularly collected and analysed however some improvements in the process of quality assurance from students perspective are required; the outcomes of internal and external evaluations of the Programme are used for the improvement of the Programme; the evaluation and improvement processes involve stakeholders; the internal quality assurance measures are effective.

The main strengths of Accounting study programme of Alytus College could be summarized as follows:

- Strong commitment from the management of the Programme is evident;
- Big improvement in the internalization aspect is present;
- Staff is highly experienced and committed to the Programme;
- Programme is in high regard by social partners and alumni;
- Programme is tailored to the needs of the local labour market;
- Resources and facilities are being constantly improved and developed;
- Strong practical aspect of the Programme is evident;

The main areas of further improvement of Accounting study programme of Alytus College include:

- Programme goals and learning objectives should be formulated more clearly and better supported by the study subjects' learning objectives.
- Learning objectives of several study subjects should be clarified in accordance with the Bologna guidance.
- Credit transfer system for Erasmus programme should be made more clear and transparent to students.
- Student participation in various projects and outgoing student mobility should be strengthened.
- Career Centre should be made more visible to students.
- Formal process of evaluation teachers' performance and study subjects by students should be improved and made more visible for students.

## V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44012) at Alytus 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	4
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>19</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. Doinita Ariton

Mrs. Inna Sidorova, ACMA/CGMA

Assoc. Prof. Dr. Renata Legenzova

Almantas Abromaitis

### III. REKOMENDACIJOS

7. Programos tikslai ir studijų siekiniai turėtų būti geriau suderinti tarpusavyje ir suformuluoti iš naujo taip, kad jie labiau išryškintų visos programos ir pagal ją siūlomų specializacijų konkurencinius pranašumus. Kai kurių studijų dalykų numatyti rezultatai taip pat turėtų būti suformuluoti iš naujo taip, kad jie tiksliau atitiktų programos siekinius, ir taip dar labiau sustiprintų ir pagerintų pačią programą. Taip pat rekomenduojama toliau stiprinti programos tarptautiškumo aspektą, ypač atsižvelgiant į vietinės ir pasaulinės rinkos poreikius.
8. Kai kurių studijų dalykų numatyti rezultatai taip pat turėtų būti suformuluoti iš naujo taip, kad jie tiksliau atitiktų programos siekinius, kadangi jie nėra pakankamai aiškūs, išmatuojami, ir yra pernelyg paprasti profesinio bakalauro laipsnio studijų programai.
9. Pačios programos sandarą galima būtų sustiprinti įtraukiant su apskaita susijusius kursus, kurie leistų studentams daugiau sužinoti apie tarptautinius apskaitos aspektus ir susipažinti su naujausiais pasiekimais šioje srityje.
10. Ekspertų grupė taip pat rekomenduoja stiprinti programos tarptautinį aspektą, daugiau dėmesio skiriant anglų kalbos mokymui ir kalbėjimui anglų kalba, skatinti studentų ir pedagoginio personalo judumą, kviečiant vizituojančius dėstytojus, bei siūlant naujausią literatūrą anglų kalbomis, taip pat pateikiant nuorodas į įvairius išteklius ir duomenų bazines.
11. Taip pat reikėtų skatinti nuolatinės ir iššęstinės studijų formos studentus aktyviau dalyvauti studijų procese ir naudotis Kolegijos siūlomais ištekliais. Studentai turėtų būti skatinami aktyviau dalyvauti mainų programoje; be to, būtina užtikrinti, kad pagal Erasmus programą taikoma kreditų perkėlimo sistema būtų skaidri ir aiškesnė studentams. Studentai turėtų aktyviau dalyvauti įvairiuose projektuose ir naudotis judumo programų siūlomomis galimybėmis. Studentai turėtų būti geriau supažindinami su Karjeros centro veikla ir kitomis Kolegijoje taikomomis priemonėmis, padedančios studentams įgyti žinių bei įgūdžių, ir vertinti įsidarbinimo galimybes.
12. Formalus studentų atliekamas dėstytojų veiklos ir studijų dalykų vertinimo procesas turėtų būti toliau tobulinamas ir plačiau pristatomas studentams. Turėtų būti išsamiai vertinama studentų nuomonė ne tik apie visą programą, bet ir apie atskirtus studijų dalykus. Būtina išsamiai aptarti ir oficialiai įforminti šiuo metu Fakultete taikomą studentų nuomonės tyrimų sistemą.

#### IV. SANTRAUKA

Alytaus kolegijoje dėstoma apskaitos studijų programa yra gerai vertinama socialinių partnerių, savivaldybės ir kitų visuomeninių organizacijų, taip pat programos absolventų ir studentų. Programos tikslai ir studijų siekiniai yra aiškiai ir tinkamai apibrėžti, aiškūs ir viešai skelbiami, jie atitinka regiono ir Lietuvos darbo rinkos poreikius. Programos tikslai ir numatomi rezultatai yra tinkami, tačiau jie turėtų būti geriau suderinti tarpusavyje ir tiksliau suformuluoti. Kai kurių studijų dalykų numatyti rezultatai taip pat turėtų būti suformuluoti iš naujo taip, kad jie tiksliau atitiktų programos siekinius, kadangi jie nėra pakankamai aiškūs, išmatuojami, ir yra pernelyg paprasti bakalauro laipsnio studijų programai. Ekspertų grupė rekomenduoja užtikrinti, kad programos suteikiamos bendro pobūdžio verslo žinios ir ugdomi praktiniai įgūdžiai būtų tiksliau ir aiškiau atspindėti programos tikslų ir studijų siekinių aprašuose, kadangi jie užtikrina programos konkurencinį pranašumą. Rekomenduojama programą toliau tobulinti veiksmingiau derinant vietinės rinkos poreikius ir didėjančią verslo tarptautiškumą visoje Europoje. Programa yra akivaizdžiai orientuota į regiono ir ypač regiono darbo rinkos poreikius.

Programa buvo sudaryta siekiant suteikti tiek apskaitos, tiek bendro pobūdžio žinias ir įgūdžius, ypač akcentuojant regione veikiančių mažų ir vidutinių įmonių poreikius. Programos sandara atitinka teisinius reikalavimus. Studijų dalykai ir (arba) jų moduliai paskirstyti tolygiai. Studijų dalykų ir (arba) modulių turinys atitinka studijų lygį. Ekspertų grupė rekomenduoja programos sandarą sustiprinti įtraukiant su apskaita susijusius kursus, kurie leistų studentams daugiau sužinoti apie tarptautinius apskaitos aspektus ir susipažinti su naujausiais pasiekimais šioje srityje. Dalykų ir (arba) modulių turinys ir jų dėstytojų metodai yra tinkami ir pakankami numatytiems studijų rezultatams pasiekti. Ekspertų grupė taip pat rekomenduoja stiprinti programos tarptautinį aspektą, daugiau dėmesio skiriant anglų kalbos mokymui ir kalbėjimui anglų kalba, pritraukiant daugiau vizituojančių dėstytojų ir platesniu mastu naudojant studijoms rekomenduojamą literatūrą. Ekspertų grupė taip pat rekomenduoja rengiant kai kurių dalykų aprašus teikti nuorodas į naujausius šios srities literatūros šaltinius.

Programos pedagoginio personalo nariai yra labai patyrę ir entuziastingi programos dėstytojai. Programos dalykus dėsto visus teisinius reikalavimus atitinkantys dėstytojai, jų kvalifikacija yra pakankama siekiamiems studijų rezultatams pasiekti; tačiau būtina toliau tobulinti pedagoginio personalo anglų kalbos žinias; dėstytojų skaičius yra pakankamas pasiekti programos siekinius; pedagoginio personalo kaita taip pat gali užtikrinti tinkamą programos įgyvendinimą; pati aukštojo mokslo institucija sukuria pakankamas sąlygas pedagoginio personalo kvalifikacijos kėlimui; programoje dirbantys pedagoginiai darbuotojai vykdo tiesiogiai su vertinama studijų programa susijusią mokslo tiriamąją veiklą; vis dėlto, rekomenduojama plačiau įtraukti studentus į taikomąją mokslo tiriamąją veiklą.

Programai vykdyti naudojami materialieji išteklių yra ypatinga su programa susijusi sritis. Studijoms naudojamos patalpos yra pakankamos tiek savo dydžiu, tiek kokybe, mokymo ir mokymosi įranga ir priemonės (laboratorijos, kompiuterinė įranga, kanceliarinės priemonės) taip pat pakankamos tiek dydžiu, tiek kokybe; aukštoji mokykla yra sudariusi visus susitarimus, reikalingus studentų praktikai organizuoti; mokymo priemonės, tokios kaip vadovėliai, periodiniai leidiniai ir duomenų bazės yra pakankamos ir lengvai pasiekiamos, nors Kolegija turėtų įsigyti kai kuriuos naujausius leidinius ir knygas užsienio kalba.

Apskritai, programos studijų ir studentų vertinimo procesai yra veiksmingai organizuoti ir tinkamai Kolegijos įgyvendinami, vis dėlto, kliūtimi išlieka nepakankama studentų motyvacija. Priėmimo reikalavimai yra tinkamai apibrėžti ir pagrįsti, tačiau specializacijos suteikimo procesas lieka nepakankamai aiškus nei stojantiesiems, nei studentams. Vertinimo sistema yra aiški, skaidri ir studentams suprantama; studijų proceso organizacija užtikrina tinkamą programos įgyvendinimą ir numatytų studijų siekinių pasiekimą. Kolegija užtikrina pakankamą akademinę ir socialinę paramą studentams. Daugelio absolventų profesinė veikla atitinka Kolegijos ir socialinių partnerių lūkesčius. Akivaizdi nepakankama studentų motyvacija užsiimti

papildoma veikla, nepaisant to, kad Kolegija užtikrina visus tokiai veiklai reikalingus išteklius ir paramą. Studentai turėtų būti aktyviau skatinami dalyvauti mainų programoje; be to, būtina užtikrinti, kad pagal Erasmus programą taikoma kreditų perkėlimo sistema būtų skaidri ir aiškesnė studentams. Studentai turėtų aktyviau dalyvauti įvairiuose projektuose ir naudotis judumo programų siūlomomis galimybėmis. Studentai turėtų būti geriau supažindinami su Karjeros centro veikla ir kitomis priemonėmis, padedančios studentams įgyti žinių bei įgūdžių, taip pat įsidarbinti.

Apskritai, Alytaus kolegija turi labai stiprią vadovų komandą, kurie labai daug jėgų ir pastangų skiria tinkamam programos valdymui užtikrinti; vis dėlto programai būtų labai naudinga patobulinti kai kuriuos kokybės užtikrinimo proceso aspektus. Atsakomybė už sprendimų priėmimą ir programos įgyvendinimo stebėseną yra aiškiai paskirstyta; su programos įgyvendinimu susijusi informacija ir duomenys yra reguliariai renkami ir analizuojami, vis dėlto, reikėtų tobulinti studentų atžvilgiu svarbius kokybės užtikrinimo proceso aspektus; programos išorinio ir vidinio vertinimo rezultatai ir išvados naudojami programai toliau tobulinti; programos vertinimo ir tobulinimo procese dalyvauja ir suinteresuotos šalys; vidaus kokybės užtikrinimo priemonės yra veiksmingos.

Pagrindinės Alytaus kolegijoje dėstomos apskaitos programos stiprybės yra apibendrintos toliau:

- Akivaizdus programos vadovybės lojalumas ir atsidavimas jos įgyvendinamai programai;
- Akivaizdu, kad sėkmingai stiprinamas programos tarptautiškumo aspektas;
- Programoje dirbantys pedagoginiai darbuotojai yra patyrę ir entuziastingi programos dėstytojai;
- Programa yra aukštai vertinama socialinių partnerių ir programos absolventų;
- Programa sukurta atsižvelgiant vietinės darbo rinkos poreikius;
- Turimi materialiniai ištekliai ir įranga yra nuolat plėtojami ir tobulinami.
- Akivaizdu, kad programoje pakankamas dėmesys skiriamas jos praktiniam aspektui;

Pagrindiniai tobulintini Alytaus kolegijoje dėstomos apskaitos programos aspektai galėtų būti apibendrinti taip :

- Programos tikslai ir studijų siekiniai turėtų būti aiškiau suformuluoti ir aiškiau pagrįsti numatytais studijų dalykų siekiniais.
- Kelių dalykų studijų siekiniai turėtų būti aiškiau apibrėžti atsižvelgiant į Bolonijos proceso pateiktas rekomendacijas.
- Pagal Erasmus programą taikoma kreditų perkėlimo programa turėtų būti aiškiau ir skaidriau pristatyta studentams.
- Studentai turėtų aktyviau dalyvauti įvairiuose projektuose ir naudotis judumo programų siūlomomis galimybėmis.
- Karjeros centro veikla turėtų būti labiau matoma studentams.
- Formalus studentų atliekamas dėstytojų veiklos ir studijų dalykų vertinimo procesas turėtų būti toliau tobulinamas ir plačiau pristatomas studentams.