



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

KAUNAS UNIVERSITY OF TECHNOLOGY
APSKAITOS PROGRAMOS (612N40002)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF ACCOUNTING (612N40002)
STUDY PROGRAMME
at ***KAUNAS UNIVERSITY OF TECHNOLOGY***

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Išvados parengtos anglų kalba
Report language - English

Vilnius
2013

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Apskaita</i>
Valstybinis kodas	612N40002
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Universitetinės
Studijų pakopa	Pirma
Studijų forma (trukmė metais)	Nuolatinės (4); iššęstinės (6)
Studijų programos apimtis kreditais	240
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos bakalauras
Studijų programos įregistravimo data	2011-03-10

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	612N40002
Study area	Social sciences
Study field	Accounting
Kind of the study programme	University
Study cycle	First
Study mode (length in years)	Full-time (4); part-time (6)
Volume of the study programme in credits	240
Degree and (or) professional qualifications awarded	Bachelor of Accounting
Date of registration of the study programme	2011-03-10

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The Centre for Quality Assessment in Higher Education

CONTENTS

CONTENTS	3
I. INTRODUCTION	4
II. PROGRAMME ANALYSIS	4
1. Programme aims and learning outcomes.....	4
2. Curriculum design.....	5
3. Staff	6
4. Facilities and learning resources	7
5. Study process and student assessment	8
6. Programme management	9
III. RECOMMENDATIONS	10
IV. SUMMARY	10
V. GENERAL ASSESSMENT	12

I. INTRODUCTION

The first cycle university study “Accounting” programme (hereinafter “The Programme”) is taught by the Kaunas University of Technology (hereinafter “University” or “KUT”). The University consists of 13 faculties and 73 departments. Execution of the Programme is coordinated by the Accounting Department, which has been part of the Faculty of Economics and Management since 1999. The Programme has not been evaluated in the past, as it was started in 2011. There were no graduates as of the dates of Self Evaluation Report or site visit.

An international review panel consisting of 5 external experts: Assoc. Prof. Dr. Natalja Gurvitsh (group leader), Estonia, Prof. Dr. Doinita Arition, Romania, Assoc. Prof. Dr. Renata Legenzova, Lithuania, Mrs. Inna Sidorova, ACMA/CGMA, United Kingdom, student representative Almantas Abromaitis, student of European Studies at Vilnius University, Lithuania, coordinated by the Centre for Quality Assessment in Higher Education (SKVC) studied the submitted Self Evaluation Report (SER) and related documentation, conducted a site visit on the 5th and 6th of November 2013 and subsequently discussed study programme Accounting (“The Programme”) under evaluation.

The present review has been carried out under the guidelines and procedures of the Centre of Quality Assessment in Higher Education (hereinafter referred as SKVC). This assessment report is based on the self-evaluation report (hereinafter referred as SER) and on a site visit on the 5th and 6th 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 library, classrooms and offices associated with the programme. After the visit, the expert group held a meeting in which the contents of the evaluation was discussed and adjusted to represent the opinions of the whole group. The following assessment of the Programme is given below.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

The aim of the programme is to prepare competent specialists of accounting who are able to understand the principles of accounting system functioning in the context of intensive competition and globalisation, while using methods of managerial accounting and ensuring standardisation of financial accounting, and solve financial, taxation and audit problems in national and international organisations while ensuring timely and objective disclosure of information to stakeholders.

Intended learning outcomes are defined in the area of knowledge, instrumental/special skills as well as social and personal skills. Information about the aim and objectives of the Study Programme as well as its learning outcomes is available publicly on the main KUT website, on Intranet (mano.ktu.lt), as well as through fairs, open days, flyers and other media. In addition the panel established that teaching staff makes learning outcomes of every particular study subject known to students in the beginning of each course.

The necessity of the first cycle accounting programme was substantiated by comparative analysis of accounting programmes in Lithuanian and foreign universities and colleges. Introduction of a separate study programme for accounting was also recommended by the representatives of the

World Bank who visited the University around 2008. The panel noted that the Programme has clear management accounting emphasis. Administration of Faculty and Department believes that such emphasis is based on labour market needs of Lithuania in general and the region of Kaunas in particular. This has been established by KUT in consultations with stakeholders and based on the survey prepared by Lithuanian Labour Exchange in 2012. In the absence of graduates this is yet to be confirmed in practice.

It was established during the meeting with social partners that represented enterprises were increasingly looking for an accountant capable of a more general approach to the company's financial matters rather than a simple bookkeeper. In this regard it can be concluded that the Programme addresses the needs of public and the labour market. The panel recommends greater involvement of social partners in the further development of the Programme.

The Programme was developed with the aim of preparing a specialist capable of applying principles and methods of accounting in the context of globally operating organisation. In this regard the panel noted some lack of internationalization that would be appropriate to the university bachelor's level study. However, overall the panel found that the Programme aims are consistent with the type and level of studies and the level of qualifications offered without any unnecessary overlapping of the content of the taught subjects.

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

In conclusion: The Programme was created after consultations with the stakeholders based on the need to train a bachelor level accounting specialist capable of a broader approach to accounting in the context of a global organisation, which is reflected by the clear management accounting emphasis of aims and learning objectives that are clear and publicly available, consistent with the type and level of studies and based on needs of the public and labour market. The panel believes that global aspects of organisations merit more attention. Greater involvement from the social partners in Programme development is suggested.

2. Curriculum design

The study volume in credits corresponds with requirements of legal acts, thus, allowing acquisition of necessary competencies of an accountant.

The workload of the students is mostly controlled by credits and their distribution is even. The panel has found no unnecessary overlapping of the course material.

To attain the aim and learning outcomes, the content of the Programme has been developed considering International Education Standards (IES) and the recommendations of the International Accounting Education Standards Board (IAESB). Learning outcomes are planned to be fully achieved by the students on the completion of the Programme, most of them through study field subjects that constitute 70 percent of all subjects. The content and methods of the subjects and modules are appropriate for the achievement of the intended learning outcomes. Review panel also believes that the curriculum is in good form, however, more English knowledge and skills development opportunities should be provided for the Programme students.

The Programme is well designed and courses are balanced and evenly spread. Content appears to be current, thorough and relevant in responding to the changing economic environment. The

courses are taught by experienced and well educated teachers with some practitioners. Students (up to year 3 of the studies) indicated in their comments that they are so far content with the scope of the Programme. It has been noted by the panel that the only practical internship directly precedes writing of thesis, with the thesis based on the results of such internship. It is advised that the Programme further fosters relationship with social partners with a view to increase practical hands-on training of students. It is also advised that more study areas representing global character of modern organisations are introduced into the Programme to reflect the recent change of strategy with regards to internationalisation of study and research.

The course materials contain contemporary references, literature cited is relevant, current and from reliable sources, therefore, it can be concluded that the content of the Programme reflects the latest achievements in science, art and technologies. Teaching methods are mostly traditional, involving lectures, seminars and discussions, with elements of modern methods such as case studies. Accounting software such as Axapta and other packages are used for practical lessons. It is recommended that current developments in business world are also reflected through greater emphasis on business ethics and CSR.

The Programme and the Faculty are fostering relationship with ACCA with an aim to introduce ACCA-accredited study subjects up to and including level 2 into the Programme, which is commendable. So far 2 study subjects have been submitted for ACCA's approval. The results of this initiative are yet to be seen. It is advised that the students are made aware of this cooperation as means of enhancing their career prospects, as at the moment there seems to be little understanding of the matter among students.

In conclusion: The curriculum design meets legal requirements. The study subjects and/or modules are spread evenly. The content of the subjects and/or modules is consistent with the type and level of the studies. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The review panel would suggest increasing opportunities for foreign language learning for the students and introducing subjects taught in English for the students of the Programme. Opportunities should be explored with a view to an earlier and more extensive practical training. Greater emphasis on ethics in business and CSR is recommended. It is advised that the students are made aware of KUT's initiative of cooperation with ACCA.

3. Staff

The study programme is provided by the staff meeting legal requirements as set out in Part 3 of the SER and Annexes 2 and 3, and confirmed during the site visit. In the last academic year the Programme was taught by 60 teachers and 3 visiting lecturers-practitioners. The panel feels that the number of visiting practitioners can be further increased for the benefit of the Programme. 50 teachers are involved in teaching of the study field, and 39 Programme lecturers have a research degree, complying with the legal requirement for the first cycle studies.

Formal qualifications of the teaching staff are appropriate. Most teachers are members of Lithuanian Accounting Education and Research Association, as well as members of Lithuanian Chamber of Auditors, the Lithuanian Association of Auditors, etc. The teachers represent various levels of qualifications, appropriate to the scope of the Programme. During the student meeting it was confirmed that teachers are well-qualified, experienced and supportive to the students.

The number of teaching staff is adequate to ensure learning outcomes. There is total of 60 teachers working in the Programme, including 14 professors, 22 associate professors and 24 lecturers. The ratio of teachers to students was 1 to 1.5 in 2012, which is explained by the fact

that the Programme was launched in 2011 and there were only first and second year students in the Programme at the time of the report.

Teaching staff turnover in the last academic year was adequate. The average age of the teachers in the Programme is 44. The number of teaching staff aged 40 and below stands at 38%, ensuring sustainability of teaching going forward. Some academic staff comes from the Master's and Doctoral studies of KUT.

The Faculty has its professional development system. The Faculty of Economics and Management and individual departments prepare staff development plan which foresees certain development guidelines. Staff is appointed to the main positions every five years by means of competition (visiting lecturers and hourly contractors work on a one-year contract basis). Assessment is performed while employing new teachers. Qualification and certification is performed for each teacher in the end of the five year period. There is a formal staff evaluation process which is transparent and clear to teachers.

Teaching staff continuously raises its qualification by either obtaining further qualifications or participating in conferences&seminars and taking courses, including ones outside Lithuania. Erasmus programme participation can be improved as well as teachers' command of foreign languages including English.

Teaching staff take part in scientific, methodological and project activities. They are also active in publishing literature related to their daily activities through KUT's own publishing house.

The meetings have also demonstrated that staff is content with the support provided by the university to teaching staff in the area of teachers' development.

In conclusion: The number and qualification of the staff complies with the requirements of the Lithuanian legislation, formal qualifications are appropriate. It is recommended that more practitioners are attracted to the teaching of the study subjects. Overall, teachers are qualified, experienced and supportive to the students. Panel recommends continuing efforts in the area of improving teachers' mobility and foreign language competencies.

4. Facilities and learning resources

There are 19 auditoriums (different size) in the Faculty with agreement to use another 4 auditoriums in other faculties. The premises are adequate for teaching. Classrooms are sufficient in number and quality. The Faculty auditoriums are equipped with the necessary computer and visual aids. The classrooms meet the requirements prescribed in labour and hygiene standards. There are also plans to move part of studies into a new location.

Facilities are adequate for the current size of the student body. There is sufficient number of laboratories and computerized classrooms at the Faculty (7, comprising 125 seats) with a possibility to use 2 laboratories (70 seats) at other faculties. Computing hardware and software are appropriate, with 100% of all auditoriums equipped with multimedia. Premises, teaching and learning equipment are constantly renewed and developed.

The students have the possibility to use wireless Internet connection in auditoriums, laboratories and other places in Faculty.

The university runs internal (simulation) and external practices. External training practice directly precedes writing of final thesis in the year 4. As the Programme was established in 2011, no students of the Programme have reached the stage of external practices yet, however, the panel was presented results for internships and placements for graduates of the "Accounting" major/minor within the department of Economics.

Current and planned external practices take place in commercial enterprises and public sector organisations. Students may follow the internship offers on the website of the Faculty. Overall, it may be concluded that all the necessary arrangements for the internship are in place.

The library has a range of facilities and is adequate for the implementation of the Programme. The library foundation is constantly supplemented with books and periodicals in Lithuanian and English. Subscription to multiple databases such as EBSCO, Emerald, Oxford Journals and others is provided. Students can access library resources remotely via VPN. The panel noted efficient use of modern information technologies for study process and communication.

In conclusion: Material resources are at a good level, systematically renewed and updated and correspond to the needs of the Programme. Arrangements for students' practice are in place. Use of modern technologies for enhancing study processes is commendable.

5. Study process and student assessment

The admission requirements to the Programme are well-founded, clear and explicit. Relevant procedures are followed. Admissions are carried out based on competition score.

The review panel believes that the organization is clear and adequate. Students have lectures in the class, as well as homework and practical training (simulations). There is also an emphasis on individual study plans. Students can always communicate with teachers via Moodle or set up time for consultation. Teachers are obliged to respond to the students' emails. Students are mostly happy with the teaching methods with some minor complains with regards to the number of written assignments which students consider repetitive and of little value.

Students of the Programme are encouraged to engage in scientific activities. There is also an opportunity for graduating students to present their theses at the annual scientific student conference "Economics and Management" organised by the Faculty (as mentioned previously there have been no graduates of the Programme yet, so this option currently works for other students of the Faculty who choose accounting). The panel noted lack of participation in research and artistic activities from the part of the students represented during the site visit, which may, however, be partly attributed to the fact that the most senior students are only at the beginning of year 3 of the Programme. The panel would still suggest further encouragement in this area.

Students have opportunities to participate in student mobility programmes such as Erasmus. At the same time the panel noted general prejudice against participating in exchange programme among the students who were present at the site meeting. The panel feels that the Programme should put more effort into encouraging students to participate in mobility programmes, thus, supporting the KUT strategy on internationalisation.

Accounting study programme students are given regular academic, information-consultation and methodological support. Financial support is provided to special needs students as well as students from financially challenged families. Students reported that they were in constant contact with staff that was supportive and provided possibilities for face to face consultations; all information related to courses and studies is also located in electronic environment including, but not limited to Moodle. Students have a possibility to study according to an individual plan. The student-tutor programme, aiding the first year students to adapt to the academic environment is in force since 2002. Centre of Academic Advancement (AAC) has been established to help students with learning disabilities and provide psychological care for the students.

Assessment aims are to evaluate achievement of learning outcomes and competencies of the

students. Assessments are carried out according to internal regulations and procedures. Criteria are publicly available. Students' learning outcomes assessment system is clear, transparent and appropriate to assess the learning outcomes. The Programme applies cumulative grading.

The panel was unable to confirm whether professional activities of graduates meet expectations due to the absence of the graduates.

In conclusion: Admission requirements are well-founded and the student support system is adequate. The assessment system is clear, transparent and understandable for students; organization of the study process ensures an adequate provision of the Programme and the achievement of the learning outcomes. Greater emphasis should be placed on encouraging student mobility and student participation in research and other extra-curricular activities.

6. Programme management

The functions of Programme administration are shared between the department of Accounting as well as Faculty. There is one Study Programme Committee for the entire Faculty. There is a Programme coordinator responsible for periodic review of the aims, objectives and learning outcomes. The coordinator reports to management of University and the Faculty. Decisions for Programme implementation are made on the Faculty level by the Faculty Council and Study Programme Committee. The panel has noted little or no involvement on the part of social partners who were present at the site visit.

The Department regularly conducts various surveys among students and graduates about their satisfactions of the Programme and the areas of improvement. The panel noted, that although student participation in surveys is voluntary, students not wishing to participate have to opt-out indicating the reason for such refusal. General survey results are discussed at the meeting of the Round table as well as Rector's office, Dean's office and department. Minutes of the Round table meeting are available from the Dean's office. Generalised statistical results are also made available through intranet. Lecturers have access to the results of survey for their respective subjects.

During the meeting it was evident that the study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations. Study subjects are approved for a limited period of time from one to three years. Both top-down and bottom-up approach to developing the modules is applied.

A Study programme committee consists of 15 members and includes one student representative as well as two social partners. Social partners also make recommendations as to content of modules and professional practices. During the meeting social partners have also stated that they have in the past provided their suggestions for improvement of the Programme, which have been always taken into consideration. However, review panel noted that the social partners were not particularly active in improvement processes.

Quality assurance processes are mostly in place. It became evident during the meeting that there were no formal external questionnaires designed for social partners or visiting lecturers, however, their opinion is asked for informally. The panel also noted informal character of the appeal process. Hence, the panel recommends developing a more formal approach to the quality assurance process.

In conclusion: Responsibilities for decisions and monitoring the Programme are clearly allocated. The review panel has found that KUT has the necessary organisational structures and

mechanisms in place for the management of the study programme. The study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations. The review panel would recommend developing a more formal approach to the quality assurance process, particularly for external stakeholders.

III. RECOMMENDATIONS

1. Greater involvement on the part of the social partners in Programme development is suggested as well as fostering relationship with existing and new social partners with a view to earlier and deeper exposure of students to practical experience.
2. Global aspects of organisations should be more deeply explored in line with the Programme's news strategy of internationalisation. Attention should be paid to global increase of importance of business ethics and CSR.
3. Increasing opportunities for foreign language learning for the students and introducing subjects taught in English for the students of the Programme is recommended.
4. It is advised that the students are made aware of KUT's initiative of cooperation with ACCA as a way of enhancing their future marketability in the labour market.
5. Teachers' mobility as well as improving their language competencies should be further encouraged.
6. Attracting more teaching practitioners is desirable.
7. More attention should be dedicated to encouraging student mobility as well as student involvement in research and other extra-curricular projects.
8. More formal procedures for quality assurance should be established and improved where necessary.

IV. SUMMARY

The Programme was created after consultations with the stakeholders based on the need to train a bachelor level accounting specialist capable of a broader approach to accounting in the context of a global organisation, which is reflected by the clear management accounting emphasis of aims and learning objectives that are clear and publicly available, consistent with the type and level of studies and based on needs of the public and labour market. The panel believes that global aspects of organisations merit more attention. Greater involvement from the social partners in Programme development is suggested.

The curriculum design meets legal requirements. The study subjects and/or modules are spread evenly. The content of the subjects and/or modules is consistent with the type and level of the studies. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The review panel would suggest increasing opportunities for foreign language learning for the students and introducing subjects taught in English for the

students of the Programme. Opportunities should be explored with a view to an earlier and more extensive practical training. Greater emphasis on ethics in business and CSR is recommended. It is advised that the students are made aware of KUT's initiative of cooperation with ACCA.

The number and qualification of the staff complies with the requirements of the Lithuanian legislation, formal qualifications are appropriate. It is recommended that more practitioners are attracted to the teaching of the study subjects. Overall, teachers are qualified, experienced and supportive to the students. Panel recommends continuing efforts in the area of improving teachers' mobility and foreign language competencies.

Material resources are at a good level, systematically renewed and updated and correspond to the needs of the Programme. Arrangements for students' practice are in place. Use of modern technologies for enhancing study processes is commendable.

Admission requirements are well-founded and the student support system is adequate. The assessment system is clear, transparent and understandable for students; organization of the study process ensures an adequate provision of the Programme and the achievement of the learning outcomes. Greater emphasis should be placed on encouraging student mobility and student participation in research and other extra-curricular activities.

Responsibilities for decisions and monitoring the Programme are clearly allocated. The review panel has found that KUT has the necessary organisational structures and mechanisms in place for the management of the study programme. The study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations. The review panel would recommend developing a more formal approach to the quality assurance process, particularly for external stakeholders.

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

- Teachers are highly qualified, experienced and supportive to students
- Strong collaboration among teachers and between teachers and students
- Resources and facilities are being constantly improved and developed
- Efficient use of modern information technologies for study process and communication
- Cooperation with ACCA
- Aims and LOs of the programmes are well communicated and accessible

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

- Further improvement of the internationalisation of the programme in terms of studies, languages taught and spoken, and student mobility.
- Cooperation with ACCA should be made more visible for BA students
- Social partners' role in the development of the Programme should be strengthened.
- Further development of the formal procedures for the quality assurance is recommended.
- More English knowledge and skills development opportunities should be provided for the Programme students, as well as teachers.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 612N40002) at Kaunas University of Technology is given **positive** evaluation.

Study programme assessment in points by evaluation areas.

No.	Evaluation Area	Evaluation Area in Points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	3
3.	Staff	3
4.	Material resources	3
5.	Study process and assessment (student admission, study process student support, achievement assessment)	3
6.	Programme management (programme administration, internal quality assurance)	3
	Total:	18

*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.

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**KAUNO TECHNOLOGIJOS UNIVERSITETO PIRMOSIOS PAKOPOS STUDIJŲ
PROGRAMOS APSKAITA (VALSTYBINIS KODAS – 612N40002)
2014-01-17 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-42 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Kauno technologijos universiteto studijų programa *Apskaita* (valstybinis kodas – 612N40002) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	3
2.	Programos sandara	3
3.	Personalas	3
4.	Materialieji ištekliai	3
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	3
	Iš viso:	18

* 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

Programa buvo sukurta pasikonsultavus su suinteresuotomis šalimis ir atsižvelgus į poreikį rengti bakalauro lygio apskaitos specialistus, gebančius taikyti platesnį požiūrį į apskaitą pasaulinėse organizacijose, kas atsispindi per valdymo apskaitos akcentavimą studijų programos tiksluose ir rezultatuose, kurie yra aiškūs ir viešai prieinami, atitinka studijų rūšį ir kvalifikacijų lygį ir yra grindžiami visuomenės ir darbo rinkos poreikiais. Ekspertų grupės nuomone didesnis dėmesys

turi būti skiriamas globaliems įmonių veiklos aspektams. Rekomenduojama užtikrinti, kad socialiniai partneriai būtų plačiau įtraukiami į programos kūrimo procesą.

Programos sandara atitinka teisinius reikalavimus. Studijų dalykai ir (arba) jų moduliai paskirstyti tolygiai. Studijų dalykų ir (arba) modulių turinys atitinka studijų lygį. Dalykų ir (arba) modulių turinys ir jų dėstymo metodai yra tinkami ir pakankami numatytiems studijų rezultatams pasiekti. Rekomenduojama siūlyti studentams įvairesnių galimybių mokytis užsienio kalbos, o programą papildyti įvairiais anglų kalba dėstomais dalykais. Būtina ieškoti galimybių sudaryti sąlygas studentams kiek galima anksčiau ir platesniu mastu įgyti praktinės patirties. Rekomenduojama daugiau dėmesio skirti verslo etikai ir įmonių socialinei atsakomybei. Rekomenduojama studentus informuoti apie KTU iniciatyvą palaikyti bendradarbiavimo ryšius su ACCA.

Pedagoginio personalo narių skaičius ir jų kvalifikacija atitinka Lietuvos teisės aktuose nustatytus ir formalius kvalifikacijai taikomus reikalavimus. Rekomenduojama studijų dalykams dėstyti pritraukti daugiau dėstytojų praktikų. Apskritai, dėstytojai yra kvalifikuoti, patyrę ir palaiko studentus. Ekspertų grupė rekomenduoja toliau dėti pastangas didinti dėstytojų judumą ir gerinti jų anglų kalbos kompetencijas.

Materialiniai ištekliai yra pakankami, jie yra reguliariai atnaujinami ir atitinka programos poreikius. Visi studentų praktikai reikalingi susitarimai yra tinkamai sudaryti. Pagirtinas studijų proceso veiksmingumą didinantis modernių technologijų naudojimas.

Priėmimo reikalavimai yra pagrįsti, o studentų paramos sistema veikia tinkamai. Vertinimo sistema yra aiški, skaidri ir studentams suprantama; studijų proceso organizacija užtikrina tinkamą programos įgyvendinimą ir numatytų studijų siekinių pasiekimą. Studentai turėtų būti skatinami aktyviau dalyvauti judumo programose, mokslo tiriamuosiuose projektuose ir kitoje užklasinėje veikloje.

Atsakomybė už sprendimų priėmimą ir programos stebėseną yra aiškiai apibrėžta. Ekspertų grupės nuomone, KTU turi tinkamą organizacinę struktūrą ir visus reikiamus mechanizmus tinkamam programos valdymui užtikrinti. Studijų programa yra reguliariai tobulinama ir atnaujinama atsižvelgiant į vidaus ir išorinio vertinimo rezultatus. Ekspertų grupė rekomenduoja labiau formalizuoti kokybės užtikrinimo proceso strategiją, kuri ypač būtų taikoma išorės suinteresuotoms šalims.

Pagrindinės Apskaitos programos stipriosios pusės būtų tokios:

- Dėstytojai yra kvalifikuoti, patyrę ir palaiko studentus.
- Stiprus bendradarbiavimas tarp akademinio personalo bei dėstytojų ir studentų.
- Turimi materialiniai ištekliai ir įranga yra nuolat plėtojami ir tobulinami.

- Studijų procese ir komunikavimo tikslais veiksmingai naudojamos pažangios informacinės technologijos.
- Bendradarbiavimas su ACCA.
- Programos tikslai ir studijų siekiniai yra tinkamai komunikuojami ir lengvai pasiekiami.

Pagrindinės sritys, kuriose Apskaitos programa galėtų būti tobulinama yra šios:

- Tolesnis programos tarptautiškumo aspekto plėtojimas pačiame studijų procese, mokant užsienio kalbų ir lavinant kalbėjimo užsienio kalba įgūdžius ir skatinant studentų judumą.
- Studentai turėtų būti geriau informuoti apie bendradarbiavimą su ACCA.
- Turėtų būti stiprinamas socialinių partnerių vaidmuo programos kūrimo procese.
- Rekomenduojama kurti papildomas formalias kokybės užtikrinimo procedūras.
- Tiek programos studentams, tiek joje dirbantiems dėstytojams turėtų būti sudarytos galimybės gilinti anglų kalbos žinias ir lavinti įgūdžius.

III. REKOMENDACIJOS

9. Siūloma į programos rengimo procesą platesniu mastu įtraukti socialinius partnerius, taip pat plėtoti ryšius su esamais ir naujais socialiniais partneriais, kad galima būtų kaip galima anksčiau ir veiksmingiau sudaryti sąlygas studentams įgyti praktinės patirties.
10. Globalūs organizacijų aspektai turėtų būti išsamiau nagrinėjami ir studijuojami atsižvelgiant į naują programos strategiją stiprinti jos tarptautiškumo aspektą. Būtina didesnę dėmesį skirti į visame pasaulyje vis didesnę svarbą įgyjančiai verslo etikai ir įmonių socialinei atsakomybei.
11. Rekomenduojama siūlyti studentams įvairesnių galimybių mokytis užsienio kalbos, o programą papildyti įvairiais anglų kalba dėstomais dalykais.
12. Rekomenduojama informuoti studentus apie KTU iniciatyvą bendradarbiauti su ACCA, siekiant padidinti studentų paklausumą ateityje darbo rinkoje.
13. Reikėtų skatinti dėstytojų judumą, bei gerinti jų užsienio kalbos kompetencijas.
14. Pageidautina pritraukti daugiau dėstytojų praktikų.
15. Daugiau dėmesio reikėtų skirti priemonėms, skatinančioms studentų judumą, taip pat įtraukti juos į mokslo tiriamąją ir kitas užklasines veiklas.
16. Turėtų būti sukurtos ir įdiegtos ir, jeigu reikia, tobulinamos formalesnės kokybės užtikrinimo priemonės.

<...>

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

¹ Žin., 2002, Nr.37-1341.