



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

KAUNO TECHNOLOGIJOS UNIVERSITETAS
APSKAITOS IR AUDITO PROGRAMOS (621N40002)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF ACCOUNTING AND AUDIT (621N40002)
STUDY PROGRAMME
at ***KAUNAS UNIVERSITY OF TECHNOLOGY***

Grupės vadovas:
Team leader:

Assoc. Prof. Dr. Natalja Gurvitsh

Grupės nariai:
Team members:

Prof. Dr. Doinita Ariton

Assoc. Prof. Dr. Renata Legenzova

Mrs Inna Sidorova, ACMA/CGMA

Almantas Abromaitis

Išvados parengtos anglų kalba
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DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Apskaita ir auditas</i>
Valstybinis kodas	621N40002
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Universitetinės
Studijų pakopa	Antra
Studijų forma (trukmė metais)	Nuolatinės (2); iššęstinės (3)
Studijų programos apimtis kreditais	120
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos magistras
Studijų programos įregistravimo data	2011-05-30 Nr. SR-2358

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting and Audit</i>
State code	621N40002
Study area	Social sciences
Study field	Accounting
Kind of the study programme	University studies
Study cycle	Second
Study mode (length in years)	Full-time (2); part-time (3)
Volume of the study programme in credits	120
Degree and (or) professional qualifications awarded	Master's degree in Accounting
Date of registration of the study programme	2011-05-30 No. SR-2358

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I. INTRODUCTION

The evaluation of Accounting and Auditing master's degree program of Kaunas University of Technology (hereinafter referred as KUT), was made in 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.

According to the University structure, the faculty of Economics and Management is the coordinator and administrator of Accounting and Auditing Master programme. The faculty has 7 departments: Accounting, Economics and International Trade, Finance, Business Economics, Quality management, Management and Marketing. The Faculty of Economics and Management is responsible for the execution of the Programme.

An international review panel consisting of 5 external experts: Assoc. Prof. Dr. Natalja Gurvitsh (group leader), Estonia, Prof. Dr. Doinita Ariton, 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 aims of the Programme are defined in the SER as following: "The aim of the second cycle study Programme Accounting and Auditing is to prepare high qualification accounting specialists possessing comprehensive theoretical knowledge in accounting and auditing, able to recognize conceptual problems of accounting and auditing and deal with problems of consolidation of accounting, control of enterprise performance ensuring true and fair view of financial reporting and reducing asymmetry of information in traditional and network based organizations, to reason methodology, to perform applied researches and to communicate their results. ". It is also mentioned that the purpose of the Programme is to prepare specialists able to carry out practical applied activities that require knowledge of an expert and (or) develop accounting and auditing research by continuing their studies at the doctoral Programme. The review panel found that the aim of the programme is quite ambitious but in general it is relevant and complies with the title of the programme and with KUT mission "to provide international level studies based on scientific research".

The public is informed about aims and learning outcomes of the Programme on the KUT website (<http://ktu.lt/turinys/antrosios-pakopos-magistanturos-studiju-programos-2012-2013>, <http://ktu.lt/turinys/universiteto-misija-ir-vizija>). The information provided is understandable, clear and very well defined - each module is presented having similar content with Annex 1 of the SER. During the visit, following the discussions with students, graduates and employers it was established that the aims and learning outcomes of the programme are well communicated and accessible.

The study programme was developed based on the needs of the labour market of Lithuania identified as a result of debates, discussions, round tables with stakeholders, students, professional organisations etc. The learning outcomes are presented in accordance with Lithuanian legislation, International Accounting Education Standard Board (IAESB) recommendations, and the accreditation list from Accreditation Organization of the Netherlands and Flanders (NVAO). The Master programme takes into consideration the requirement of the Association of Chartered Certified Accountants (ACCA) requirements.

The title of the study programme is compatible with its learning outcomes, content and the qualifications offered.

2. Curriculum design

The curriculum meets the legal requirements (according to Compliance of the second cycle study Programme of Accounting and Auditing with the order of the Minister of Science and Education of the Republic of Lithuania of 3 June 2010 “On approval of general requirements for master’s degree study Programmes”). The structure of the study programme and ECTS allocation is differentiated by frequency, full time and part time studies.

Analysing the modules/courses, it follows that any of them describes specific learning outcomes that meet the learning outcomes of the programme; the study subjects and modules are spread evenly, their themes are not repetitive. It was established during the meeting with alumni that they hold the study programme in high esteem for systematic teaching and learning as well as good cooperation and communication with the academic staff.

It is also the review panel’s opinion that the curriculum is in good form. The content and methods of the subjects and modules are appropriate for the achievement of the intended learning outcomes

Most of the references listed in the courses are relevant and up-to-date. It is recommended that some references should be updated: Accounting Theories: newest reference was published in 2007; Intellectual Capital Measurement: newest reference was published in 2008; Strategic Management Methodology: newest reference was published in 2007; Investment management: newest reference was published in 2007; Business Process Management: newest reference was published in 2007.

The review panel felt, that some of the courses lack clear prerequisites: only Accounting Theories for Research Project1. For some courses there are no prerequisites stated, even when necessary, e.g. for Business Process Management or Investment Management no prerequisites exist. The report indicates a commission responsible for the prerequisites students should meet at entry, and it is presumed that the commission has precise information from course descriptors; if there is no or unclear prerequisites indicated for each course it is presumable that the commission will have difficulties in judging the candidates, and may create a poor basis for its recommendations to students.

In SER, page 30 it is mentioned that “Software package *EWiews* version 7 has been acquired and it is used during laboratory works of the course *Econometrics* (S180B003). Moreover, software package *Audit Working Data Base* (ADD DB V3) has been acquired for tutorials of the course *Fundamentals of Auditing* (S192B112)” but in the respective courses descriptors those software packages are not explicitly mentioned and used.

Social partners are invited to participate at the formal meeting and at the Final theses presentations. They asked specific requirements: practical abilities but also research abilities for the postgraduates. They also recommend that curriculum should better include various subjects toward universal education instead of subjects strictly related to qualification in a specific domain. Social partners’ general opinion about KUT students: good qualification.

Regarding descriptors of the courses and the approach of students’ practice, the scope of the programme is coherent with the learning outcomes, and the latter is linked to job market and to stakeholders’ needs and feedback.

The programme is well designed and courses are balanced and evenly spread. Content appears to be current, thorough and relevant. The courses are taught by experienced and highly educated teachers, who provide students with full support and develop student skills and motivation. Students indicated in their comments that they respect the programme knowledge and appreciate the attention and support they receive. Students’ master thesis projects are good, demonstrating that appropriate teaching and learning is in place within this programme. Range of topics represented is appropriate and corresponding to the scope of the programme.

3. Staff

The study programme is provided by teaching staff meeting legal requirements.

There are 17 teachers and 4 visiting teachers. Most teachers are members of professional bodies like the Lithuanian Chamber of Auditors, the Lithuanian Association of Auditors, Public Sector Accounting and Financial Accountability Standards Committee, Lithuania Management Consultants Association Ethics Committee, Association of Financial Analysts, Association of Internal Auditors, and (ACCA) Association of Chartered Certified Accountants. The teachers involved represent a wide range of qualifications, in accordance with the broad scope of the Programme.

In the frame of Erasmus program during 2008-2012, teachers lectured at foreign universities: University of Granada (Spain), University of Economics in Athens (Greece), University of Cagliari (Italy), University of Erzincan (Turkey), Institute Polytechnic of Coimbra (Portugal) and Istanbul Aydin University (Turkey), Aalto University (Finland), University Anunzio GD "(Italy). However, the number of incoming foreign teachers is low. Teachers of Master’s programme deliver a number of courses in English, among them some provided by visiting professors.

Teaching staff’s scientific and publishing activities are obligatory, and they benefit from financial support from the University. The wage level and the career promotion prospects of every teacher depend on the results in research, and a good publishing activity was observed at the visit. Each teacher has a single teaching quota in order to afford time for research. Students’ research activity is encouraged and supported by teachers and the faculty.

Each teacher is guiding 4 students when preparing final theses, which themes are according to a list of final thesis topics. If a student wishes to research a topic that does not exist in the list but covers the research field of a teacher, the student may contact the teacher for discussions and making plan, research methodology, schedule of activities etc.

The average age of the academic staff of the Programme is 43 years and a good balance of ages is maintained. The recruitment policy of the Faculty is conducted in the aim of attracting new

people - professionals from the business milieu, and foreign teachers. Teaching staff turnover is able to ensure an adequate provision of the Programme.

The SER mentions “93 students studied in the Master study Programme of Accounting and Auditing in 2011-2012. Thus, the ratio of students and lecturers is 5.” Academic load for associate professors is 58%, while for professors – 33% and for other staff – 9 % only, not evenly distributed. During the meeting it was mentioned that more professionals from social partners should be attracted lecturers.

In conclusion, teachers are highly qualified, experienced and supportive to students. During the visit it was observed a strong collaboration among teachers and between teachers and students.

4. Facilities and learning resources

The premises are adequate for teaching. At faculty level there is a continuous interest to renew the material facilities, especially ICT – as stated in SER and visible at place. There are 19 auditoriums (different sizes) in the faculty, with an agreement to use another 4 auditoriums in other faculties. All are equipped with multimedia facilities and computers.

According to SER and also confirmed during the visit, a sufficient number of laboratories and computerized classrooms exist at faculty level (7 with 125 seats), with the possibility to use 2 laboratories (70 seats) at other faculties. The room is occupied around 70 per cent of the whole time of a semester.

Teaching and learning equipment are constantly renewed (about 0,5 mln Lt spent per year). The students have access to wireless Internet connection in auditoriums, laboratories and other places in faculty. The Report identified that the Faculty has some study programme related software for auditing, management accounting and performance evaluation, but none of that software is aimed to teach bookkeeping and accounting.

The visiting team observed that modern information technology is used for the study process and for communication in an efficient way.

During the academic period, the faculty provided a very good support for student practices. According to the report, the information about possible places for practice is gathered and provided by the vice-dean for undergraduate studies and KUT Career Centre. Students may look up the internship offers on the website of the Faculty. Students are encouraged to use the possibilities provided by the model of occupational practice organization Good practice. The University also organizes Career Days, and has cooperation agreements with enterprises and public sector organizations.

There exists the possibility for virtual or real practice abroad - in 2012 a total of 12 students did their practice stages abroad.

The report states that the Faculty has a library with 25 study places, wired and wireless Internet connection, also Internet access to other libraries' databases. During the visit, it resulted that the library has more rooms with 25 places, allocated to programme studies. The library has a collection of textbooks, teaching books by local and foreign authors (more than 12 000 books and publications). The majority of textbooks and methodological books were published by the University's publishing house *Technologija*. Up to 30 new books related to accounting (both Lithuanian and international) were purchased during the last 2 years. The visiting team ascertained the presence of the study facilities of the library. Teaching staff receive their solicited documentary material (for research and/or teaching purposes) within three weeks.

Students have access to various electronic databases and scientific journals in the study field, and they declare that they mostly study upon electronic forms against hard copy forms of books.

Within the faculty and the study programme, the development and/or improvement of some basic nature facilities, such as cafeteria and toilets, are suggested.

5. Study process and student assessment

The admission requirements are presented clearly and are available for public access on the websites: <http://www.ktu.lt>, <http://www.ktu.lt/priemimas>. Furthermore, candidates can get information in many other ways on faculty location, including by electronic means.

This Master's program accepts students who have either finished a first cycle program in business and management or had at least two courses in economics and/or business and management and may apply to this program without any additional courses. It seems that a student can study this second cycle program even having no knowledge of accounting and auditing but with some knowledge of economics, provided he or she will attend compulsory additional courses (16 credits) - for a fee. No accession testing required, so, there are no factual based means to determine if some knowledge was gained through informal channels. The assessed group explained that access to study for those having no accounting and auditing knowledge is considered by the university policy as premises for equal competition among students, hence study and interest will decide who is worthy of staying, while those who find it too hard will drop out of the programme. More stringent admission requirements are planned to be implemented in the future.

Other semi-informal competences like achievement in science and applied science are incorporated in the admission grade.

During the visit it was evident that this program is quite popular and the competition to study in it is quite tough.

The organisation of the study process is being taken carefully: students are informed on the type of evaluation criteria at the start of each discipline. Students have the possibility to make individual plans and timetables for the programme. This requires a high level of organisation as to not interfere with the quality of the studies. A dynamic study process is especially useful for part-time students. That way they have more contact with full time students.

Students of Master study program Accounting and Auditing can receive support from the Faculty of Economics and Management in various problems, contacting the Dean of the Faculty or lecturers of departments. Each lecturer has a consulting program/session for students twice a week. For the choice of elective courses, students often seek help to make the best choice and there is usually a lecturer responsible on the Faculty side. The SER mentions that "there is a special information office in the Faculty of Economics and Management, where a student can get all the necessary information about: forms of studies, branches, funding, aims, objectives and learning outcomes of studies, assessment of achievements, optional courses, timetables, mobility Programmes, etc.", which was also confirmed during the visit.

The lectures for full-time students of this Programme take place in the evenings as most students are employed. Knowing that a lot of them have a lot catching up to do, since they did not study accounting before, this is a very big workload. The students consider that above mentioned information office as one of the best things about the Programme while allowing students to work and still get a considerable amount of contact/support hours.

Assessment of students is described in Annex 1, for each module. SER also, describes a complex evaluation system designed to prevent students from cheating on the assessment - Code of KTU Academic Community (https://uais.cr.ktu.lt/ktuis/stp_prisijungimas), which was also confirmed during the visit.

To get information about the assessment results, the students may access the KUT website using a personal ID. In case, the student doesn't agree with the assessment results, in three days from announcement of evaluation results, he/she should submit an appeal to the University - "Regulations for assessment of course achievements" approved by the order of KTU Rector of 3 December 2009.

For the development of the Final Project, students are guided by "Requirements for Final Degree Project approved by the Council of Economics and Management Faculty of 11 November 2008". SER mentions "Accounting Department has also confirmed internal set of rules for the control and assurance of quality of MA thesis writing".

From the discussions with students the following have been seen: appreciation about the opportunity to work in an international environment and the cooperation with ACCA; they appreciate that they can contact the coordinating professor of the study programme, as well as other lecturers that hold courses, to clarify difficulties and for advice; the University encourages them to take part in the ERASMUS program, but their low interest is the result of each individual (personal) aims and decision; students are informed on extra-curricular activities (research activities, conferences etc.) but they are not so motivated because of their jobs and the lack of time for research. The fact that they don't undertake research doesn't affect their career promotion prospects.

Students appreciate the library collections, but do not use printed material due to the fact that lecturers give hypertext links to most recent subjects/articles etc. Students consider that study disciplines are more likely complementary, rather than repetitive. While having only one course in International Accounting and Auditing they wish they would have more in this field.

6. Programme management

The responsibility for the administration of the master degree is shared. In the SER, the stakeholders' involvement is mentioned. At the meeting held with the team of experts, it resulted that stakeholders have no active participation at the program design level.

The program coordinator is prof. E.Gimžauskien in accordance with the management of the University and the Faculty: the dean and vice deans (responsible for general organization of the study process in the Faculty), the Study Programme Committee (responsible for the preparation, improvement and quality of study Programmes and courses) and the Faculty Council (responsible for study Programmes and lecturers' competence).

Internal quality assessment system of KUT is based on European documents concerning higher education policy. University has received European funding under the measure "VP1-2.1.a-EMS-04-K" Enhancing the efficiency of the study system "under priority axis 2 of the Human Resources Development Operational Programme Lifelong Learning", the project "Improvement of the system of internal quality management study in Kaunas University of Technology" for the development of internal quality assurance.

Courses' evaluations are performed by students using an electronic questionnaire. Questionnaires are filled in anonymously. The students' union has access to it. Students must be logged for evaluating the courses. The access to evaluation results is available only to the teacher of the subject. Responses to the questionnaire are processed and interpreted statistically, the result being published on website <http://ktu.lt/turinys/studentu-apklauso-apie-studijuojamu-moduliu-ir-ju-destymo-kokybe>.

The quality of the curriculum is assured by various forms of internal control: the students' answers to questionnaires, analyses of answers to questionnaires by quality assurance structures of KUT and faculty, student's representatives, but also representatives of employers' organizations. Courses are improved, revised annually on the recommendation of students,

graduates and employers. According to SER and confirmed during the visit 86 per cent of the students evaluate the quality of teaching as good or very good. 80 per cent of the students indicate that teachers' competence is high, 99 per cent claim that teachers are friendly with the students. 87 per cent indicate that the variety of methods used in the teaching is average or high. 60 per cent of the students are satisfied with the studies, 72 per cent would recommend Accounting and Auditing studies to other people.

The SER was not publicly available at the moment of visit. It will be in the future – moment not mentioned. The programme is managed at the Faculty level (top-bottom).

After discussions held with students involved in the master's programme it resulted the need for better communication of the programme management with students but also with social partners. More transparency toward students and social partners is recommended, regarding content updates and process changes.

III. RECOMMENDATIONS

1. Curriculum design

Continuous updating of the content of each module is required, regarding and paying more attention to IT technologies and applications used in the teaching process.

Continuous updating of references for each module is recommended.

Careful definition/redefinition of prerequisites for each course is useful, mentioning the method through which the recovery of previously un-acquired, but necessary, knowledge is possible.

2. Staff

While aiming the internationalization of the university, the offer of subjects taught in foreign languages should be extended, and more visiting teachers from abroad should be attracted.

In order to give lectures to students more close to real life and needs of the labour market, attracting more professionals from the social partners' side is necessary.

More English knowledge and skills development opportunities should be provided for teachers in the Programme.

3. Facilities and learning resources

Within the faculty and the study programme, the development and/or improvement of some basic facilities, such as a cafeteria and toilets, is needed.

4. Study process and student assessment

More English knowledge and skills development opportunities should be provided for the students of the Programme

Greater emphasis should be placed on students' mobility.

5. Programme management

Actual involvement of social partners in curriculum development should be improved and, as part of the quality assurance process, they could contribute to update of the “aims and learning outcomes” of the Programme.

Further development of the formal procedures for the quality assurance is recommended.

IV. SUMMARY

The study programme Accounting and Auditing for the master degree of Kaunas University of Technology is well appreciated by alumni for the systematic teaching and learning and for the good cooperation and communication with the academic staff. Social partners consider that KUT students obtain good qualification.

Teachers of the Programme are highly qualified, experienced and supportive to students. During the visit it was observed a strong collaboration among teachers and between teachers and students. It is a good mobility of teachers in foreign universities.

The admission to the Master program is possible for students who finished a first cycle program in business and management or courses in economics but also for students with little knowledge in economics – provided compulsory additional courses are attended, according to the special admission commission’s recommendations.

The learning outcomes of modules/courses are indicated by the descriptors of each course and meet the learning outcomes of the programme. Some courses indicate poor or no prerequisites – impeding an objective position of the commission responsible for assessing/recommending prerequisites at students’ entry.

There exist software packages acquired for laboratory works of some courses, but in the course descriptors those software packages are not explicitly mentioned and used.

Each teacher has a single teaching quota in order to afford time for research. The research activity of students is encouraged and supported by teachers and the faculty. Attention is paid to quality of the research and the work when preparing final theses (4 students at most guided by a teacher), and themes observe a list of topics or are adapted to students’ concerns.

Teaching and learning spaces and facilities are sufficient, and the equipment is constantly renewed using a specific sum spent yearly for that aim. The Report identified that the Faculty has some study programme related software for auditing, management accounting and performance evaluation, but none of that software is aimed to teach bookkeeping and accounting.

The quality of the curriculum is assured by various forms of internal control: the students’ answers to questionnaires, analyses of answers to questionnaires by quality assurance structures of KUT and faculty, student’s representatives, but also representatives of employers’ organizations.

During the academic period, the faculty provided a very good support for student practices. Students are encouraged toward occupational practice and to practice abroad. The University organizes Career Days, and has cooperation agreements with enterprises and public sector organizations.

Social partners are invited to participate at Final theses presentations, and the Programme benefits from specific requirements and recommendations of the social partners.

After discussions held with actors involved in the master’s programme it resulted the need for better communication of the programme management with students but also with social partners. More transparency toward students and social partners is recommended, regarding content updates and process changes.

V. GENERAL ASSESSMENT

The study programme *Accounting and Audit* (state code – 621N40002) at Kaunas University of Technology is given **positive**/negative evaluation.

Study programme assessment in points by evaluation areas.

No.	Evaluation Area	Evaluation Area in Points*
1.	Programme aims and learning outcomes	4
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:	19

*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

**KAUNO TECHNOLOGIJOS UNIVERSITETO ANTROSIOS PAKOPOS STUDIJŲ
PROGRAMOS APSKAITA IR AUDITAS (VALSTYBINIS KODAS – 621N40002)
2014-01-17 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-43 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Kauno technologijos universiteto studijų programa *Apskaita ir auditas* (valstybinis kodas – 621N40002) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	4
2.	Programos sandara	3
3.	Personalas	3
4.	Materialieji ištekliai	3
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	3
	Iš viso:	19

* 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 dėstytojų 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

1. 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.
2. 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.
3. Rekomenduojama siūlyti studentams įvairesnių galimybių mokytis užsienio kalbos, o programą papildyti įvairiais anglų kalba dėstomais dalykais.
4. Rekomenduojama informuoti studentus apie KTU iniciatyvą bendradarbiauti su ACCA, siekiant padidinti studentų paklausumą ateityje darbo rinkoje.
5. Reikėtų skatinti dėstytojų judumą, bei gerinti jų užsienio kalbos kompetencijas.
6. Pageidautina pritraukti daugiau dėstytojų praktikų.
7. Daugiau dėmesio reikėtų skirti priemonėms, skatinančioms studentų judumą, taip pat įtraukti juos į mokslo tiriamąją ir kitas užklasines veiklas.
8. 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.