



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

UTENOS KOLEGIJOS
APSKAITOS PROGRAMOS (653N44014)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF ACCOUNTING (653N44014)
STUDY PROGRAMME
at ***UTENA COLLEGE***

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DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė Apskaita</i>
Valstybinis kodas	<i>653N44014</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	2011-06-22

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	<i>653N44014</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	2011-06-22

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I. INTRODUCTION

An international review panel organized consisting of 5 external experts: Assoc. Prof. Dr. Natalja Gurvitsh (group leader), Estonia, Mrs. Inna Sidorova, ACMA/CGMA, United Kingdom, Assoc. Prof. Dr. Renata Legenzova, Lithuania, Prof. Dr. Doinita Ariton, Romania, student representative Almantas Abromaitis, student of European Studies at Vilnius University, Lithuania, organized by the Centre for Quality Assessment in Higher Education (SKVC) studied the submitted Self Evaluation Report (SER) and related documentation, conducted a site visit on 8th of November 2013 and subsequently discussed study programme Accounting (Prof. BA) (Programme) under evaluation.

Utenos kolegija (at present called Utena University of Applied Sciences, hereinafter referred to as „Utena UAS“) was established in 2000 by re-organizing Utena Medical and Business Colleges of Further Education into one institution“There are 2 main divisions of Utena UAS: the Faculty of Business and Technologies (hereinafter referred to as the Faculty), the Faculty of Health Care and Social Care.” The Faculty operates 9 departments and implements Accounting study programme.

Accounting study programme (hereinafter referred to as the Programme) is being implemented by the department of Accounting and Finances. The Programme was registered on 22-06-2011. In 2013 Accounting study programme was amended and approved under the order stated by the legal acts.

The programme has been designed in accordance to the following documents:

1. “Description of General Requirements Regarding the Degree Study Programmes of the First Cycle and Integrated Studies” approved by the Minister of Education and Science of the Republic of Lithuania order No V-501 of 9 April, 2010;
2. Regulations regarding Management and Business Administration Study Field, approved by the Minister of Education and Science of the Republic of Lithuania order No ISAK-2294 of 31st July, 2008;
3. Description of Continual and Extended Form of Studies approved by the Minister of Education and Science of the Republic of Lithuania order No ISAK-1026 of 15th May, 2009

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 8th 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 and social partners. The expert group also visited the library, classrooms and offices associated with the programme. After the visit, the expert group held a meeting in which the contents of the evaluation was discussed and adjusted to represent the opinions of the whole group.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

The main aim of Accounting study programme “to train a professional of accounting who is able to manage accounting of an enterprise and money flows in industrial and trade enterprises as well as in budgetary enterprises.” is clear and well defined. However the review panel would recommend stressing out the managerial accounting orientation in the present definition of the general learning outcomes of the Programme.

Information about aim and learning outcomes of the programme is publically available via website, an open system for informing and orienting (AIKOS). The information about programme aims and learning outcomes is also presented in international and national conferences, seminars, contests, exhibitions and fairs, open days for visitors and prospect students, when visiting high schools students and testing the activity of an accountant in a real life with school children, vocational schools etc.

The Programme is clearly based on the labour requirements in Lithuania. According to the various surveys carried out in the region the accounting profession is one of the most demanded one with a high potential for the further growth and development. After completion of studies the graduates of the Programme will be able to work in accounting offices of companies, enterprises and organisations, to establish accounting companies and to offer competitive accounting services. During the visit it was stated that the main target market for the Programme are small regional enterprises.

Accounting study programme is in line with the study programmes of *Management* and *Economics* offered by the faculty of Economics and Management of Kaunas University of Technology, which enables the graduated of the Utena UAS to continue studies at the Kaunas University.

The total 12 learning outcomes (LOs) of the programme are reflected in the learning outcomes of the various subject areas, which are clear, measurable and consistent with the Professional bachelor degree. However, the review panel noted that not all general LOs are supported by the subjects taught under the Programme because several subjects – *Professional Foreign Language (French)*, *Psychology*, *Philosophy* and *Sociology* contain learning outcomes which in the opinion of the review panel are not appropriate for the subject:

PROFESSIONAL FOREIGN LANGUAGE (FRENCH)

INTENDED LEARNING OUTCOMES	INTENDED SUBJECT LEARNING OUTCOMES
2.5. Prepare financial, taxing, statistical and other reports	2.5.1. Understand and analyze income statements, monthly reports, balance sheets, income and loss accounts.

PHILOSOPHY

INTENDED LEARNING OUTCOMES	INTENDED SUBJECT LEARNING OUTCOMES
3.1. Evaluate the entity's financial position and results of operations	3.1.1. To identify the problem in the existing and presented situations, to discuss various opportunities of solution, to apply problem solving ways in the professional activity. 3.1.2. Perform comparative analysis of values

SOCIOLOGY

INTENDED LEARNING OUTCOMES	INTENDED SUBJECT LEARNING OUTCOMES
3.1. Evaluate the entity's financial position and results of operations	3.1.1. Exposing entity's aspects of social situation

The review panel found that several study subject's learning outcomes are too basic and simple for the Bachelor level of study:

Fundamentals of Accounting - To name obligatory details of initial accounting documents

Audit - To list elements of internal control

Financial Accounting - To name law acts and regulations which regulate financial accounting and financial report, to tell aims, tasks of financial accounting and describe its meaning in enterprise management process

For the subject called "Logistics" - learning outcomes are supported by the topic "The essence of international logistics, its types and distribution of costs. Carriage expenses distribution using INCOTERMS 2000", while the stated INCOTERMS are out of date and the latest version is INCOTERMS 2010.

Learning outcomes for the subject *Fundamentals of Management* and *Finance of Enterprise* are not clear and ambiguous and should be reformulated with the usage of active verbs. A mapping of programme and subject learning outcomes with an application of the Dublin Descriptors would be helpful.

Fundamentals of Management - 4.1.2. Based on the strategic significance of the control points for the design of the control system of the company

Finance of Enterprise - 4.1.3. Based on the long-term and short-term asset management solutions.

During the visit the review panel found the importance and role of the study subject learning outcomes are not well understood by the teachers delivering lectures under the current Programme.

In conclusion: The programme main aim and learning outcomes are well defined, clear and publicly accessible and correspond to the needs of the labour market in Lithuania. Learning outcomes and aims are appropriate, but they should be supported by the appropriate study subjects. Learning outcomes of several study subjects are too simple for the Bachelor study programme and should be reformulated. The review panel found the importance and role of the study subject learning outcomes are not well understood by the teachers delivering lectures under the current Programme. The review panel would also recommend stressing out the managerial accounting orientation in the present definition of the general learning outcomes of the Programme.

2. Curriculum design

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

Correspondence of Accounting study programme to the Description of General Requirements Regarding the Degree Study Programmes of the First Cycle and Integrated Studies

Match criterion	Within the study programme of Accounting	Required by legal acts
Volume of the study programme	Volume of the study programme is 180 credits	Not less than 180 and usually not more than 210 credits
Subjects of the study area	Subjects of the study area (102 credits) +practices (32 credits) + subjects of specialization (12 credits) + the final examination and the final work (9 credits) = 155 credits	Not less than 135 credits
General college subjects	16 credits	Not less than 15 credits
Subjects determined by the college and selected by a student,	12 credits are made of selective subjects according to specialisation + 3 credits of alternatively selected subjects + 9 credits freely selected subjects + 15 credits for practice in enterprises = 39 credits	Can make from 30 to 60 credits
Practices and other practical training	Practices make - 837 academic hours, practicals cover - 1138 academic hours. Totally - 1975 academic hours, i.e. 41,84% of the total number of hours	Not less than 1/3 of the total volume of a study programme
Volume of practices and practices of professional activity	General volume of practices - 32 credits , Training practices - 6 credits, Practices of professional activity - 26 credits	General volume of practices has to make not less than 30 credits, including the volume of professional activity practices not less than 24 credits
Completion of the study programme	Development of the final work - 6 credits , preparation for the qualifying examination - 3 credits	Not less than 9 credits are devoted for the final work
Number of subjects studied per semester within the study programme	Semester 1- 6 subjects + practice Semester 2 - 5 subjects Semester 3 - 7 subjects Semester 4 - 3 subjects + 2 practices Semester 5 - 5 subjects + 2 practices Semester 6 – Module 1 covering 3 subjects + 1 subject studies + 1 practice	May not exceed 7 subjects per semester including practices

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

The study programme of each subject course both compulsory and optional is prepared by teacher and given for approval to the Head of the Department. To ensure the quality of studies the Head of the Department can also visit lectures of every teacher of the Programme. The review panel suggests that a more rational elaboration should be given for the inclusion of the elective subjects. Study subject are spread evenly there is no unnecessary overlap among courses.

Students keep a close contact with teachers during studies of full-time studies have 1 hour per week for consultations for every subject. Students of part-time studies have their consultations on every second Saturday of a month from 8:00 till 12:00.

The load of the studies is mostly controlled by credits and their distribution is even. During the meeting with both teachers and student it was mentioned that the problem based teaching methods are the strong point of the Programme. During the meeting it was also mentioned that teachers use such contemporary methods as case studies, and simulations. The review panel found no repetitive contents. The review panel would recommend keeping working on the constant improvement of the quality of the course works.

The Programme complies with students' needs, full-time and part-time study forms are equivalent, objectives and expected learning outcomes are analogous. Programme is focused on the student's practical training regional labour market. During the meeting with students it was mentioned that the Programme has a strong practical aspect and includes teaching such accounting programmes as “Stekas” , “Finvalda” and “Rivilē”, Veda software for payments and

real enterprise software for the taxation subject, which are widely used in Lithuania spread evenly through the whole course. The content and methods of the subjects and modules are appropriate for the achievement of the intended learning outcomes. The review panel felt that students have a positive opinion of the programme.

During the meeting with students and social partners it was mentioned that more hours of studies should be dedicated to teaching mathematics and statistics spread evenly through the whole course. The review panel felt that social partners are committed to the programme and willing to improve it by making various useful proposals, however as the programme is recently launched no evidence of the implementation of these proposals was found.

The programme courses are balanced and evenly spread. The courses are taught by experienced and well educated teachers, who provide students with full support and develop student skills and motivation. Students indicated in their comments that they respect the programme knowledge and appreciate the attention and support they receive. Last academic year 4 students from this programme got an international certificate of EUROPEN, however, the review is of the opinion that the international aspect of the programme should be strengthened in regards to the English language taught and spoken, introducing courses taught in English language, attracting more visiting lecturers and the literature recommended for studies.

The most of 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 and technologies. However, the review panel noted that the references for the following subjects should contain more recent literature as changes related to the subjects are constantly taken place, are of a high importance and should be reflected in the course offered:

Professional foreign language (German) – 2 references with the year of publication 2000, and 3 with the year of publication 1997.

Sociology - 3 references with the year of publication 2006, and 1 with the year of publication 2005.

Sales Management – latest reference is with the year of publication 2005.

Audit- latest reference is with the year of publication 2008.

The review panel would also recommend offering more references for the PSYCHOLOGY study subject, as today there is only 2 recommended references 1 main and 1 additional.

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 recommend keeping working on the constant improvement of the quality of the course works. The review panel suggests more hours of studies should be dedicated to teaching mathematics and statistics. The review panel would also recommend strengthening the international aspect of the programme in regards to the English language taught and spoken, introducing courses taught in English language, attracting more visiting lecturers and the literature recommended for studies. The review panel would also recommend using up-to date literature for the course descriptors of several subjects.

3. Staff

The study programme is provided by the staff meeting legal requirements. The qualification of the teaching staff is regulated by The Law on Research and Studies of the Republic of Lithuania, Regulations of Basic, Special Vocational And Integrated Study Programmes, Description of General Requirements Regarding the Degree Study Programmes of the First Cycle and Integrated Studies, The Statute of Utena UAS and The Order for Organisation of Teacher Assessment and Contest to Occupy Positions at Utena UAS.

In the last academic year there were 24 lecturers involved in the Programme, 4 (17%) of them holding a doctors degree (3 - doctors of Social Sciences, 1 – a doctor of the Physical Sciences). For most teachers Utena UAS is the main workplace. 23 teachers have more than 3 years of practical experience. Many lectures are held by the experienced professionals in the field of accounting and auditing. All teachers involved in the Programme have not lower than Master's degree or an equal qualifying degree. All have impressive teaching experience. It should be noted that 38% of teachers is older than 50 years. Distribution by age groups is as follows: under 40 years-5; under 41-50 years-10; under 51-60 years -7; and older-60-2 lecturers.

The education of the teachers according to science field corresponds to the subjects they teach. The load of the teachers at Utena UAS of 36 hours per week, 40 weeks per year, 1440 hours per year. The ratio of teachers to students is 1 to 30 or 40. All teachers undergo the certification process every 5 years. During the meeting with social partners it was also mentioned that social partners should be offered possibilities to deliver lectures under the programme.

Outgoing mobility is increasing since 2011-2012; teachers are well informed about the possibilities to go abroad. At the beginning of every academic year as the Erasmus announcement comes out they submit the applications and the committee makes a joint decision. During the meeting the teachers stated that there is a competition among teachers for participation in the Erasmus programme. However the review panel would recommend strengthening and encouraging the outgoing mobility of teachers. The review panel would also recommend offering more options for teachers to improve their knowledge of English language. Currently only one teacher has course in English, which is also located in Moodle. All teachers of the Programme are using Moodle.

Teaching staff turnover is able to ensure an adequate provision of the Programme. During meeting with students it was clear that teachers deliver the lectures in a quality manner and perform their work professionally, apply a clear system for the evaluation of knowledge and skills.

Teachers use various opportunities offered by Utena UAS for the academic staff to update their qualification attending courses, seminars, participating in conferences, projects, events organised by various associations, institutions of higher education in Lithuania and abroad. At the beginning of each year the teachers draw up a plan of these activities and give for approval to the Head of the Department. Teachers also carry out scientific research of applied nature according to their selected field of scientific activities and use the generalised results in lectures; write articles and give presentations in conferences, conduct courses and workshops. During the meeting it was mentioned that cooperation with the social partners inspires the research activity. However, the review panel would recommend emphasizing the role of applied research for both teachers and students

In conclusion: The number and qualification of the staff complies with the requirements of the Lithuanian legislation; Utena UAS employs qualified teachers as well as experienced

practitioners. Staff teaching on the programme is supportive to students and works in cooperation with social partners. The review panel noted that the role of applied research should be emphasized. The review panel would recommend attracting more teachers from the social partners and strengthening and encouraging the outgoing mobility of teachers. The review panel would also recommend offering more options for teachers to improve their knowledge of English language.

4. Facilities and learning resources

The premises are adequate for teaching. Classrooms are sufficient in number and quality. The faculty auditoriums are equipped with required devices and computer software. In computer classrooms every student is provided with a possibility to work with computer individually. The classrooms meet the requirements prescribed in labour and hygiene standards. Teachers have a possibility to work independently. During the meeting it was evident that classrooms used for the Programme are equipped with required visual facilities and information technologies; the quantity of classrooms is sufficient. Several faculty auditoriums are equipped with computer software dedicated for teaching during the Accounting study Programme in the form of computer-based accounting and management programme STEKAS-APSKAITA, FINVALDA, RIVILĖ, and STEKAS PLIUS. During the meeting students and social partners expressed their satisfaction with the offered range of accounting software.

Professional training practices (Cognitive; Accounting Practice and Final) which in total comprise 32 credits are carried out in the enterprises and institutions, whose main activities are closely related to accounting. Practical training process is distributed evenly throughout the whole course. Training practices are supervised by teachers of the college. All the necessary arrangements for the internship are in place. During the meeting it was evident that there is a wide range of possibilities for internships offered by social partners.

The library has a range of facilities and is adequate for the implementation of the programme. The library foundation is constantly supplemented with the newest books, text-books, publications, etc. on accounting, economics; marketing etc.

Subscription to scientific databases such as LITLEX and EBSCO including Publishing Data Base Package as Academic Search Complete, ERIC, and Business Source Complete is provided. Utena UAS academic community has access to 26 825 electronic journals within the subscribed scientific data bases. During the period 2011-2013 there was made a subscription to such periodicals as: Accounting in Budgetary Enterprises, Review of Accounting and Taxes, State News and Information Announcements and etc. Students have the access to the methodological publications on the subject; e-book sets are subscribed to from the libraries of Vilnius Gediminas Technical University (VGTU). However, during the meeting the review panel noted currently not all facilities for disabled students willing to use library are in place, which was explained by the fact that the new library has been opened 2 weeks ago and they were still under construction. During the meeting the review panel also noted that students are not very active in using electronic databases and English literature for their studies and would recommend college in general and teachers in particular to provide more encouragement in this area.

Utena UAS implements the video lecturing Adobe Connect system enabling the transition of lectures directly to students' computer-based workplaces. Utena UAS also implements the system for teamwork First Class and the system for video conferencing Tandberg which enables transmitting lectures to remote classrooms. However, these resources are not currently used for this particular programme, but during the meeting with SER group it was stated that they planned to start using them for the accounting programme as well.

In conclusion: Material resources are at good level, systematically renewed and updated and correspond to the needs of the programme. However, the review panel noted that students are not very active in using electronic databases, English textbooks and articles for their studies and would recommend college to provide more encouragement in this area.

5. Study process and student assessment

Student admission is planned with consideration of tendencies of labour market, results of graduates placement and prognosis of graduates demand. The admission to studies is governed by the Student admission regulations of *Rules Regarding Student Admission to Utena University of Applied Sciences in 2013*. 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. According to the curriculum students can choose one of the following 3 specializations: Accounting in Trading Companies/Accounting in Industrial Enterprises/Accounting in Budgetary Institutions. However, during the meeting with student and teachers it became evident that the specializations can only be chosen by the whole group and not by a single person and this condition is not mentioned to students during the admission process. Therefore, the review panel thinks that the admission requirements are well-founded, but the process in general is not is transparent enough and clear to students.

During the meetings it was evident that students take part in the contests of junior accountants; they also participate in various events related to accounting. Students also participated in a business practical training fair and other programs and contests like Stekas-Apskaita, that increase entrepreneurship skills of students. They also take part in an entrepreneurship contest "Verlo Ringas". In regard to arts and sport facilities the review panel noted during the visit that students were not actively using them and could hardly name these possibilities. During the meeting it became evident that students are not actively participating in the applied research and the review panel would suggest that a stronger participation in scientific research should be encouraged by the college.

Students also have opportunities to participate in mobility programmes; however this participation is quite low. The participation of the students of *Accounting* study programme in Erasmus exchange programme is also very low. During the academic year 2012-2013 one 2nd year student of the Accounting study programme went on Erasmus exchange to Latvia. During the meeting students mentioned that they were aware of possibilities to visit such countries as Latvia, Turkey, Poland and Bulgaria. The information about the Erasmus programme is available from teacher, college website and the Department of International Relations. There is a possibility to choose both Erasmus studies and Erasmus practice. Teachers encourage students to go to Latvia as regulations are similar to Lithuanian ones, but in order to do that they need to speak Latvian or Russian. The review panel would recommend using a broader range of Erasmus partners from other countries where the knowledge of English language would be a benefit.

Accounting study programme students are given regular academic and social support. Students may be awarded with incentive and onetime scholarships. The scholarship model of the programme is to provide more scholarships of a smaller size, therefore a lot of students get scholarships of less than 100 Lt. Students have also facilities to live in campus; facilities for disabled students are also in place. Students can also attend the lectures of the visiting lecturers. However during the visit the review panel found that students are not using these opportunities actively and would recommend more encouragement from the college side. Students reported that they were in constant contact with staff that was supportive and provided possibilities for face to face consultations; all information related to courses and studies is also located in

Moodle. However, during the visit the review panel noted that the description of the study subjects and the assessment criteria were uploaded to Moodle in 2011 and for some courses this information is not up-to date anymore. Therefore the review panel would recommend updating the course-related information in Moodle constantly.

Assessments are carried out according to internal regulations and procedures. Criteria are publicly available. Utena UAS uses the cumulative assessment system. Students' learning outcomes assessment is appropriate to assess the learning outcomes. However, during the meeting the review panel noted that is not transparent enough as the system of retaking the exams in case of the positive grade and improving the positive grades are not equally understood by teachers and students.

In conclusion: The admission requirements are well-founded, but the process in general is not transparent enough and clear to students in regards to future specialization. The student support system is adequate, but more encouragement should be provided from the college side. The assessment system is clear but not transparent enough and should be made more understandable for both student and teachers. Further development of formal procedures related to study process is required. Greater emphasis should be placed on student mobility and the choice of Erasmus partners. Course-related information located in Moodle should be updated constantly.

6. Programme management

The review panel has found that Utena College has the necessary organisation structures and mechanisms in place for the management of study programmes. Functions and responsibility related to the management of the quality of the study programme are distributed and delegated evenly. Teaching staff is evaluated every 5 years. Quality Guide of Utena UAS (2012) is the basic document regulating the quality and describing the Study Quality Management System. The Quality Guide is based on ISO 9001 Quality Management Standard, which was awarded to the Utena UAS in March 2013. However, during the visit the review panel noted that this Guide is for the access of college teachers and the administration, and is currently not available to students. The review panel would therefore recommend making this document publicly available.

After the end of each study course the teachers conduct survey by distributing the questionnaire among students regarding their satisfaction with the taught subject and areas of improvement. However, the review panel noted, that in spite of the fact, that these surveys are anonymous, they should not be conducted by teachers as this threatens the confidentiality of the received information and may influence the answers of the participants. Therefore, the review panel would recommend conducting these surveys on the computer basis. During the meeting it was also mentioned that one teacher got negative evaluation and his teaching activity is now being monitored by the administration.

Participation of the social partners is achieved by internship related activities and both formal and informal discussions about the programme. During the meeting with social partners it was mentioned that they have provided their opinion and suggestions for the programme, however, the programme is too fresh for the implementation, but they strongly believe the necessary changes would be made. Information about the Accounting study programme quality assessment is forwarded to each teacher and discussed at the meetings of the department.

During the site visit, students and social partners presented a number of recommendations about how to improve the studies – for instance to provide more hours of mathematics and statistics, lectures provided by English speaking teachers and social partners.

In conclusion: Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that Utena UAS has the necessary organisation structures and mechanisms in place for the management of study programmes. Information and data on the implementation of the programme are regularly collected and analysed. The internal quality assurance measures are in place. The review panel would recommend making the Quality Guide of Utena UAS publicly available and conducting the surveys of students' opinion on the computer basis.

III. RECOMMENDATIONS

1. Learning outcomes in the programme should be clearly supported by the appropriate study subject learning outcomes.
2. Several study subject's learning outcomes should be reformulated in accordance to the Bachelor study level.
3. The importance and role of the study subject learning outcomes should be made clear to the teaching staff.
4. The managerial accounting orientation should be stressed out in the present definition of the general learning outcomes of the Programme.
5. To keep working on the constant improvement of the quality of the course works.
6. The international aspect of the programme should be strengthened.
7. To use up-to date literature for the course descriptors of several subjects.
8. The role of applied research should be emphasized.
9. To attract more teachers from the social partners.
10. To encourage students to use actively electronic databases, English textbooks and articles.
11. The Quality Guide of Utena UAS should be made publicly available
12. Surveys of students' opinion should be conducted on the computer basis.
13. Further development of formal procedures related to study process is required.
14. Course-related information located in Moodle should be updated constantly.

IV. SUMMARY

The programme aims and learning outcomes are well defined, clear and publicly accessible and correspond to the needs of the labour market in Lithuania. Learning outcomes and aims are appropriate, but they should be supported by the appropriate study subjects. Learning outcomes of several study subjects are too simple for the Bachelor study programme and should be reformulated. The review panel found the importance and role of the study subject learning outcomes are not well understood by the teachers delivering lectures under the current Programme. The review panel would also recommend stressing out the managerial accounting orientation in the present definition of the general learning outcomes of the Programme.

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 recommend keeping working on the constant improvement of the quality of the course works. The review panel suggests more hours of studies should be dedicated to teaching mathematics and statistics. The review panel would also recommend strengthening the international aspect of the programme in regards to the English language taught and spoken, introducing courses taught in English language, attracting more visiting lecturers and the literature recommended for studies. The review panel would also recommend using more up-to date literature for the course descriptors of several subjects.

The number and qualification of the staff complies with the requirements of the Lithuanian legislation; Utena College employs qualified teachers as well as experienced practitioners. Staff teaching on the programme is supportive to students and works in cooperation with social partners. The review panel noted that the role of applied research should be emphasized. The review panel would recommend attracting more teachers from the social partners and strengthening and encouraging the outgoing mobility of teachers. The review panel would also recommend offering more options for teachers to improve their knowledge of English language.

Material resources are at good level, systematically renewed and updated and correspond to the needs of the programme. However, the review panel noted that students are not very active in using electronic databases and English literature for their studies and would recommend college to provide more encouragement in this area.

The admission requirements are well-founded, but the process in general is not transparent enough and clear to students in regards to future specialization. The student support system is adequate, but more encouragement should be provided from the college side. The assessment system is clear but not transparent enough and should be made more understandable for both student and teachers. Further development of formal procedures related to study process is required. Greater emphasis should be placed on student mobility and the choice of Erasmus partners. Course-related information located in Moodle should be updated constantly. Further development of formal procedures related to study process is required.

Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that Utena UAS has the necessary organisation structures and mechanisms in place for the management of study programmes. Information and data on the implementation of the programme are regularly collected and analysed. The internal quality assurance measures are in place. The review panel would recommend making the Quality Guide of Utena UAS publicly available and conducting the surveys among students on the computer basis.

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

- Student's motivation to study under the programme is evident
- Staff is experienced and committed to the programme
- Strong practical aspect of the programme is evident
- Social partners are committed to the programme
- New methods and modern technology are available for teaching

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

- International aspect of the programme should be strengthened
- LOs of the programme should be clearly supported by the appropriate study subject LOs
- Role of applied research should be emphasized for both teachers and students
- Several study subject LOs should be reformulated to correspond to the study level
- Further development of formal procedures related to study process is required

III. REKOMENDACIJOS

15. Numatyti programos studijų rezultatai turėtų būti aiškiai grindžiami atitinkamo dalyko studijų siekiniais.
16. Kelių mokymo dalykų studijų siekiniai performuluoti atsižvelgiant į bakalauro lygio studijų dalykui keliamus reikalavimus.
17. Kiekvieno studijų dalyko siekinių svarba turėtų būti išsamiai išaiškinta pedagoginiam personalui.
18. Esamoje bendrųjų programos studijų siekinių apibrėžtyje turėtų būti pabrėžta valdymo apskaitos kryptis.
19. Ekspertų grupė rekomenduoja toliau dirbti ir stengtis gerinti kursinių darbų kokybę.
20. Turėtų būti stiprinamas programos tarptautiškumo aspektas.
21. Naujausių literatūros šaltinių naudojimas kai kurių dalykų aprašuose.
22. Turėtų būti labiau pabrėžiama taikomųjų tyrimo darbų svarba.
23. Pritraukti daugiau dėstytojų iš socialinių partnerių.
24. Skatinti studentus aktyviau naudotis elektroninėmis duomenų bazėmis, vadovėliais ir kitokia literatūra anglų kalba.
25. Utenos TMU Kokybės vadovas turėtų būti skelbiamas viešai.
26. Studentų nuomonių tyrimai turėtų būti organizuojami naudojant kompiuterines priemones.
27. Būtina toliau rengti ir tobulinti su studijų procesu susijusias formalias procedūras.
28. „Moddle“ sistemoje su kursu susijusi informacija turėtų būti reguliariai atnaujinama.

IV. SANTRAUKA

Programos tikslai ir studijų siekiniai yra aiškiai ir tinkamai apibrėžti, aiškūs ir viešai skelbiami, jie atitinka Lietuvos darbo rinkos poreikius. Studijų tikslai ir siekiniai yra tinkami, tačiau turėtų būti aiškiau pagrįsti atitinkamais studijų dalykais. Kelių studijų dalykų siekiniai yra pernelyg paprasti bakalauro lygio programai, todėl turėtų būti performuoti. Ekspertų grupė pastebėjo, kad kai kurie pagal programą numatytų paskaitų dėstytojai nepilnai supranta studijų dalykų siekinių svarbą ar vaidmenį. Ekspertų grupė taip pat rekomenduoju esamoje bendrųjų programos studijų siekinių apibrėžtyje pabrėžti valdymo apskaitos temos svarbą.

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. Ekspertų grupė rekomenduoja toliau dirbti ir stengtis gerinti kursinių darbų kokybę. Ekspertų grupė rekomenduoja daugiau valandų skirti matematikos ir statistikos mokymui. Ekspertų grupė taip pat rekomenduoja stiprinti programos tarptautinį aspektą, daugiau dėmesio skiriant anglų kalbos mokymui ir kalbėjimui anglų kalba, įvedant anglų kalba dėstomus kursus, pritraukiant daugiau vizituojančių dėstytojų ir platesniu mastu naudojant studijoms rekomenduojamą literatūrą. Ekspertų grupė taip pat rekomenduoja rengiant kai kurių dalykų aprašus naudoti naujesnę literatūrą.

Pedagoginių darbuotojų skaičius ir jų kvalifikacija atitinka Lietuvos teisės aktuose nustatytus reikalavimus. Utenos kolegijoje dirba kvalifikuoti dėstytojai ir patyrę praktikai. Programos pedagoginis personalas padeda studentams ir dirba bendradarbiaudamas su socialiniais partneriais. Ekspertų grupė taip pat pastebėjo, kad daugiau dėmesio turėtų būti skiriama taikomajai tiriamajai veiklai. Ekspertų grupė rekomenduoju pritraukti daugiau dėstytojų iš socialinių partnerių, skatinti dėstytojus vykti į kitas aukštąsias mokyklas pagal pedagoginio personalo judumo programas. Ekspertų grupė taip pat rekomenduoja dėstytojams pasiūlyti daugiau ir įvairesnių galimybių gilinti jų anglų kalbos žinias.

Materialiniai ištekliai yra pakankami, jie yra reguliariai atnaujinami ir atitinka programos poreikius. Vis dėlto, ekspertų grupė pastebi, kad studijuodami studentai nepakankamai aktyviai naudojami elektroninėmis duomenų bazėmis ir literatūra anglų kalba, ir rekomenduoju Kolegijai skatinti studentus šiais ištekliais naudotis aktyviau.

Studentų priėmimo reikalavimai yra tinkamai pagrįsti, tačiau pats procesas nėra pakankamai skaidrus, ir nėra pakankamai aiškus studentams jų būsimos specializacijos požiūriu. Paramos studentams sistema yra pakankama, tačiau ekspertų grupė rekomenduotų Kolegijai skatinti studentus aktyviau ja naudotis. Vertinimo sistema yra aiški, tačiau nėra pakankamai skaidri, ji turėtų būti labiau suprantama tiek studentams, tiek dėstytojams. Būtina toliau rengti ir tobulinti su studijų procesu susijusias formalias procedūras. Daugiau dėmesio turėtų būti skirta studentų judumui, ir Erasmus programos partnerių pasirinkimui. „Moddle“ sistemoje su kursu susijusi informacija turėtų būti reguliariai atnaujinama. Būtina toliau rengti ir tobulinti su studijų procesu susijusias formalias procedūras.

Atsakomybė už sprendimų priėmimą ir programos stebėseną yra aiškiai apibrėžta. Ekspertų grupės nuomone, Utenos TKU turi tinkamą organizacinę struktūrą ir visus reikiamus mechanizmus tinkamam programos valdymui užtikrinti. Su programos vykdymu susijusi informacija ir duomenys yra reguliariai renkami ir analizuojami. Tinkamai taikomos vidaus kokybės užtikrinimo priemonės. Ekspertų grupė rekomenduoja viešai skelbti Utenos TMU Kokybės vadovą, ir reguliariai organizuoti studentų nuomonių apklausas naudojant specialią programinę įrangą.

Pagrindinės Apskaitos programos stipriosios pusės būtų tokios:

- Studentų motyvuotumas mokytis pagal šią programą yra akivaizdus.
- Programoje dirbantys pedagoginiai darbuotojai yra patyrę ir lojalūs programai.
- Akivaizdus stiprus praktinis programos aspektas.
- Socialiniai partneriai aktyviai dalyvauja programos įgyvendinime.
- Mokymas organizuojamas naudojant naujus mokymo metodus ir modernias technologijas.

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

- Turėtų būti stiprinamas programos tarptautiškumo aspektas.
- Numatyti programos studijų rezultatai turėtų būti aiškiai grindžiami atitinkamo dalyko studijų siekiniais.
- Taikomųjų mokslinių tyrimų svarba turėtų būti nuolat pabrėžiama tiek dėstytojams, tiek studentams.
- Kelių mokymo dalykų studijų siekiniai turėtų būti performuluoti atsižvelgiant į bakalauro lygio studijų dalykui keliamus reikalavimus.
- Būtina toliau rengti ir tobulinti su studijų procesu susijusias formalias procedūras.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44014) at UTENA 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	2
2.	Curriculum design	3
3.	Staff	3
4.	Material resources	3
5.	Study process and assessment (student admission, study process student support, achievement assessment)	2
6.	Programme management (programme administration, internal quality assurance)	3
	Total:	16

*1 (unsatisfactory) - there are essential shortcomings that must be eliminated;

2 (satisfactory) - meets the established minimum requirements, needs improvement;

3 (good) - the field develops systematically, has distinctive features;

4 (very good) - the field is exceptionally good.

Grupės vadovas:
Team leader:

Assoc. Prof. Dr. Natalja Gurvitsh

Grupės nariai:
Team members:

Prof. Dr. Doinita Ariton

Mrs. Inna Sidorova, ACMA/CGMA

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Almantas Abromaitis