



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

VILNIAUS KOOPERACIJOS KOLEGIJOS (Kauno skyriaus)

BUHALTERINĖS APSKAITOS PROGRAMOS
(653N44009)

VERTINIMO IŠVADOS

EVALUATION REPORT
OF *ACCOUNTING (653N44009)*
STUDY PROGRAMME

at ***VILNIUS COOPERATIVE COLLEGE (Kaunas Branch)***

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Išvados parengtos anglų kalba
Report language - English

Vilnius
2013

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė apskaita</i>
Valstybinis kodas	<i>653N44009</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	Profesinis apskaitos bakalauras
Studijų programos įregistravimo data	2002-06-26

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	<i>653N44009</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 in Accounting
Date of registration of the study programme	2002-06-26

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I. INTRODUCTION

The Bachelor in Accounting degree is the only qualification in the field of management and business administration currently provided by the Kaunas division of Vilnius Cooperative College. The declared aim of the programme (which is also offered in Vilnius), is “to prepare accountants who are well qualified, have automatic actions in analytical thinking, are able to organise and keep financial accounting, manage and control the financial processes of the enterprise, satisfying the Lithuanian and other countries' labour market needs in the spheres of Accounting and Finance. The popularity of the programme has declined in recent years, with only ten part-time and no full-time students having registered in the current academic year. However, the average competitive entry grade of students has increased in recent times.

In addition to full-time staff members, eleven teachers from other colleges and industry are employed for curriculum delivery. There is evidence of collaboration between the academic staff of the Vilnius and Kaunas branches e.g. video conferencing to teach topics within particular subjects/modules. It is also understood that staff from both institutions come together for programme planning purposes at the commencement of each academic year. Scope exists for the expansion and further development of cooperation between both institutions. Over the five-year period under review, ten teachers (approximately 48% of the total) improved their qualifications, with an emphasis on the incorporation of new subject delivery methods.

The Kaunas division has plans for enhanced programme delivery through distance learning mode, using the Moodle virtual learning environment which is already in place within the institution. The College is also involved in the evaluation and recognition of competencies acquired by students and prospective students as a result of non-formal education and training. This accreditation of prior learning involves assessing whether some programme learning outcomes have already been achieved by the applicant. If so, an exemption(s) may be granted and the student may not be required to study the entire curriculum in order to obtain the qualification. In addition to the pursuit and attainment of academic standards, it is pleasing to note that the College focuses on the development of students' honesty and citizenship throughout their studies. Over the period 2008-2012, a total of 125 students graduated with this degree qualification in Accounting.

As part of ongoing efforts to establish and maintain standards, the College continues to develop an Internal Study Quality Management System (CISQMS), for the purpose of assuring the up- to-date nature of programme design, delivery and review. The deadline for completion of this project is 2015. In a similar context, there is a stated commitment on the part of the College to the philosophy enshrined in the Principles for Responsible Management Education (PRME), a global mission to embed into business

education international values such as those presented in The Global Compact Framework on Human Rights.

The College, in preparation for the external evaluation by the expert panel, prepared a Self-Evaluation Report (SER) on the programme. This report, together with information gathered and a review of the learning environment, forms the basis of the review conducted by the external panel. The site visit to the College took place on 02 October 2013.

II. PROGRAMME ANALYSIS

1. Aims and learning outcomes

In the determination of programme aims and learning outcomes, the College is conscious of the pending national regulation, due to come into effect from 01 January 2016, whereby only those who have taken the examination in taxes and professional financial accountancy will be allowed to practise in the field (unless deemed to be exempt under alternative criteria).

The study programme contains eight aims associated with the College mission "to develop an enterprising, socially responsible and spirited personality". The focus of the curriculum is to provide high-quality studies, "corresponding to modern society and economic needs". The aims and learning outcomes comply with legal requirements governing studies at this level, are readily available to the various stakeholders, and are communicated to students at the commencement of the first semester. In 2011, revisions were made to the programme, whereby a stronger correlation between aims, learning outcomes, and subjects within the curriculum was developed. The introduction of the European Credit Transfer System (ECTS) also commenced at that time.

From discussions with student representatives during the site visit, the panel concluded that student awareness and understanding of learning outcomes are inadequate. They do not seem to have grasped the concept and, in general, are unclear regarding how learning outcomes relate to the study of the curriculum or the assessment processes being implemented. This situation warrants immediate appropriate attention in order to facilitate a positive, focused approach to learning. The clear communication to students of the link between assignment/assessment tests and the learning outcomes which each is intended to measure should help to further understanding and remove ambiguity regarding the relevance and importance of learning outcomes.

In a focused Accounting study programme at this level, it is essential that the future graduate receives the education and training necessary for participation in the strategic decision-making processes of the company. This goal has implications for the manner in which learning outcomes are prescribed and

delivered upon. There should be a stronger focus throughout the curriculum on developing the higher-level skills of critical thinking, analysis and the evaluation of alternative approaches to problem solving and decision making within business and other organisations. The manner in which learning outcomes are described and presented to students should reflect such an emphasis.

The curriculum content is impressive, and the attention paid to the design, delivery and review of the programme is regarded as sufficient to ensure the attainment of the learning outcomes established by the College.

In relation to employment and career opportunities for graduates, the College states in the SER that “the general principles of accounting are similar in different foreign countries, so for the graduates the knowledge and automatic actions of accountancy acquired in the College can be applied in other European countries as well”. This perception is open to scrutiny and revision, as it could lead to a perspective which would restrict future College attempts to expand and develop the international dimension of subject content within the curriculum.

The College recognises the need for stronger collaboration and cooperation with employers and Accounting practitioners in order to ensure the ongoing relevance and currency of programme aims, learning outcomes and related content. Such consultation is strongly approved by the panel in the interests of keeping the curriculum up to date and preparing the graduate for the challenges and opportunities likely to be encountered in international, as well as national, labour markets.

2. Curriculum design

The programme attracts 180 ECTS and is designed for delivery over three years (6 semesters) for full-time students, and four years (8 semesters) for part-time students. The number of subjects taken by the student in a semester does not exceed seven, in accordance with regulations.

The curriculum is divided into three sections:

- General college subjects (8.3%)
- Study- field subjects (75%)
- Special-part content (16.7%).

A variety of teaching methods is used for curriculum delivery. In the SER these are stated to include: the analysis of scientific and practical literature, “brainstorming”, critical thinking exercises, problem solving, case studies, discussions and teamwork. Students consider that they have insufficient opportunity to apply theoretical content to practical situations. They undertake 'educational complex accounting practice' and 'business organisation practice' within the College. The benefits from these simulation

exercises/activities are supplemented by the experience gained from completing both the technological practice in a business enterprise and the final professional training experience in a company/ organisation.

While the curriculum design meets legal requirements, and the subject sequencing appears to be logical, the learning would be more effective if the amendments proposed below were to be adopted.

- The learning outcomes, particularly for the third and subsequent semesters should focus more on the development of analytical and evaluative skills associated with problem solving and decision making in organisations. The wider use of national and international case studies could help to facilitate the deeper learning process required
- Subjects such as Taxes, Public Sector Accounting, Financial Accounting, and Management Accounting should be fully supported by the availability of the relevant material through the library or the on-line library. Given the stated aims and learning outcomes, the curriculum should contain subjects/modules such as Financial Management and Internal Audit. The internationalisation of the programme would be enhanced by the wider use of English in its delivery.
- The allocation of 3 credits each to Macroeconomics and Public Sector Accounting does not reflect adequately the relevance of such modules. Also, the syllabus for the latter subject should clarify whether the focus is on Governmental Accounting or Local Government Accounting. In the context of the allocation of credits to subjects/modules, it is advisable to reconsider all such weightings in order to confirm the relative importance of each element within the curriculum. The representation of Finance is confined to one subject/module which offers just an outline of the micro and macro issues involved. A wider coverage and more in-depth approach to study of this area is required.
- The panel welcomes the inclusion of a module on International Accounting Standards within the curriculum. However, it is optimistic to suggest that the syllabus content can be covered in any truly meaningful way within the allocated direct contact hours. The time allocation for legal aspects, such as commercial and contract law, should be expanded.
- The syllabus content for the module in Enterprise Statistics is seen to overlap with that provided for the subject Company Performance Analysis. The rationale behind the apparent duplication is worthy of investigation. The title of the module Applied Research Methods does not appear to reflect the content of the syllabus which is more concentrated upon business problem analysis. The area of research methodology is worthy of its own separate identity within the curriculum.
- The module Managerial Accounting would be strengthened by an emphasis on topics such as pricing, sourcing and investment decisions. Managerial analysis, as presented in the syllabus, seems to lack a decision-making framework and related analyses.

The major project (thesis) is understood to be based upon data collected and ideas generated during the final professional training component of the curriculum. The College has yet to assess the students'

experience in completing these final projects, as this is a recent introduction into the assessment process, to replace the final examination. However, it is essential that students produce research-based theses which incorporate analysis and evaluation of alternatives, as distinct from adopting a purely descriptive approach. It is also recommended that the thesis should include a section allowing for self reflection by the student on the entire research process and the learning derived from the completion of the project.

3. Staff

Teaching staff from the Kaunas and Vilnius divisions hold a joint meeting at the commencement of the academic year. In light of the fact that an identical programme has been developed for both institutions, such formal collaboration and communication on a more regular basis is strongly encouraged by the panel.

The recruitment and deployment of teachers corresponds with legal requirements. All members of the academic staff team possess Master's degrees, with five also holding Doctoral qualifications. Approximately 25% of teachers are designated as part-time practitioners. While the total number of teaching staff has declined in recent times (39 to 35) in line with a reduction in student numbers, it is understood that the College intends to recruit additional teachers in the near future.

Teachers and researchers are chosen on the basis of public tender and are contracted for no longer than a five-year period. Those who are employed on fixed-term contracts are guaranteed positions for a one-year period. For 40% of Kaunas teachers, the College is the primary place of employment. While some enhancement activity has taken place over recent years, scope exists for the further professional development of academic staff, as not all members participate to the same extent in research /seminars/conferences/ project work etc. The SER states that, on average, teaching staff engage in 16 days' professional development each year. Over the period under review, 10 teachers developed their qualifications, with an emphasis on the application of new and improved teaching methods.

Different activities/projects which members of the teaching staff have engaged in throughout the period 2008-2012 include internships in other European countries, publications in scientific journals, the production of specialised teaching materials, and participation in external research. However, involvement in such activities is confined to a small percentage of teachers, and almost half of the academic team members did not prepare any scientific publications during the period. The lack of proficiency in English is regarded as a factor inhibiting the ongoing professional development of staff. Areas which the panel wish to highlight for improvement include greater efforts on the part of some teachers to improve their command of English, the delivery of subjects through the medium of the language, and a stronger teaching staff commitment to research, as well as the preparation of material suitable for scientific publication.

4. Facilities and learning resources

The Kaunas division is located in a building established in 1930, which now forms part of Lithuania's cultural heritage. The College provides "good conditions for studying" and "state-of-the-art" information technology facilities are available, with, on average, 60,000 Litas having been spent annually over the past five years on updating information technology facilities and resources. A feature of progress made has been the investment in business practical teaching software linked to the establishment of a simulated enterprise, (BPTF) – "Redos Deimantai", which replicates real-life business conditions for students.

Shared library facilities for students and staff are available at both the Kaunas and the Vilnius Colleges, while students also have access to external libraries. About 10% of the most recently acquired Kaunas library material is in the English language. Some textbooks, as may be seen from the study programme description, could be more up to date, and there is scope for the introduction of more international publications. The availability of a wider range of other suitable materials, such as journals and periodicals, is also recommended. In this context, the College plans to expand the quantity of study materials in foreign languages to be placed at the disposal of students and staff. A disappointing recent phenomenon has been the decline in the number of registered readers availing of library services.

It is understood that the College has identified scope for further improvement, particularly in relation to equipping additional rooms with stationary computerised working places and video projection equipment. The use of Moodle for programme delivery is a positive initiative in terms of providing an enriched learning experience for students. Further expansion in the use of this resource is strongly encouraged by the panel.

5. Study process and student assessment

Admission is regulated by the College's admission rules and related legal requirements. There is no minimum admission grade at present. The last intake of full-time students was in 2011, while part-time students continue to be accepted each year. Approximately 60% of students have completed the programme successfully in the five-year period under review. The student attrition rate has declined recently to about 15% of those who registered.

A range of supports is provided for students by the College, including academic, social, psychological and financial assistance services. Relations between students and staff at all levels are very positive, based on mutual trust and respect. The comparatively low student numbers may be regarded as both a positive and a negative feature of this programme. The small class sizes allow teachers to get to know their students better and to provide more individual attention. Alternatively, a larger group would facilitate

wider discussion, deeper analysis of case study material, and a more comprehensive approach to problem solving and decision making.

Students' performance during the assessment process are graded from 1 to 10, with any score above 4 deemed to be positive. In order to avoid cases of plagiarism, teachers have introduced an increased number of tests of a practical nature. This approach should not detract, however, from the necessity for a formal anti-plagiarism policy within the College in order to guarantee the integrity of the programme and the reputation of the qualification. Such a policy should include adequate deterrents to prevent student attempts at dishonest behaviour. Merely requiring the student to resit the examination or retake the assessment test is not acceptable if an anti-plagiarism policy is to be respected and effective.

The panel noted the use of multiple-choice questions for formal student-assessment purposes. This approach can be problematic, particularly if the student is not required to provide reasons for the answers which he/she has selected. Alternative methods requiring stronger critical skills and deeper analytical thinking are recommended by the panel. It is also advisable to provide students with some further exposure to key accounting problems, including the latest developments and how these issues are dealt with by the Authority responsible for International Financial Reporting Standards. A wider coverage of EU economic policy, as it impacts on Lithuania, is also suggested for inclusion in the programme. As the College is placing a focus on updating the curriculum and enhancing its international dimension, the assessment process could perhaps include a test which would require the student to complete a tender in response to an EU- funding initiative.

With regard to the final professional practice, it is understood that certain difficulties are being experienced with regard to supervisors lacking the motivation to supervise students effectively. The problem is worthy of particular attention and a solution, if the learning outcomes associated with this element of the curriculum are to be achieved. It is essential that the professional practice component of the programme adds value to the total learning process and does not deteriorate into a mechanical exercise in fulfilment of a College obligation.

Both students and graduates of the programme are considered by the College to be generally lacking in initiative and entrepreneurial traits. While the panel did not explore this perception, perhaps, as a corrective measure, consideration might be given to the inclusion of an Enterprise Development module/element within the curriculum. This would help to strengthen the ability of the graduate to understand and work more effectively in small and medium-sized organisations, and would also facilitate those who might wish to establish their own enterprise in the future.

It is recommended that the College review all components of the assessment system in recognition of the fact that the accountant graduating from the programme is not just a bookkeeper or record keeper, but

someone who has a vital role to play in strategic problem solving and decision-making processes within the company. For the realisation of such a vision, subjects/ modules should provide sufficient opportunity for the analysis of national and international case studies, and for the discussion of critical incidents in enterprise management and administration.

6. Programme management

Management of the programme is structured at different levels. The Academic Board is responsible for management at College authority level, while the Head of the Economics and Finance Department and staff colleagues are responsible for the quality of programme delivery on a day-to-day basis. Amongst the ongoing work of the College in the area of quality assurance has been an analysis of the recommendations provided by the 2005 study programme external assessment commission and the implementation of required actions, as mentioned in the SER.

It is the intention of the College to join the worldwide network, Principles for Responsible Management Education (PRME). As part of the ongoing effort to ensure a quality programme, it is also planned to continuously review the programme's learning outcomes and to update the content of the related subjects, as appropriate. Evidence of attempts aimed at developing and maintaining quality standards is supported by the College's evaluation of the Internal Study Quality Management System conducted during the academic year 2012-2013.

Feedback from student surveys and other stakeholder input to the review process indicates a generally satisfactory and positive attitude towards academic management and curriculum delivery. Such a perspective is reinforced by the success rate of graduates in obtaining employment. At the international level, the College is linked with a variety of organisations and institutions. Included in such collaborative arrangements are partnership agreements with 38 higher education institutions abroad.

Amongst aspects of programme management which have been highlighted by the College are:

- The necessity for a wider involvement of all stakeholders. This deficit could be addressed in different ways, including a strengthening of the membership, role and functioning of the Study Programme Committee, which has the potential to make a significantly greater contribution to overall programme quality.
- The identification of examples of bureaucracy and duplication of activity which are currently impeding efficiency.

The panel notes the further developments and improvements undertaken by the College since the production of the SER, including the following:

- The allocation of additional funding to purchase specialised Accounting software.
- The purchase of 10 new computers for the Kaunas division.
- The preparation of additional training material for Accounting students, together with the placing of the extra methodological resources within the Moodle environment.
- The attention given to the assessment of competencies acquired in a non-formal way.
- The analysis of feedback received from graduate surveys, which reinforces strengths and indicates areas where the programme may be improved and developed further.
- The receipt of Certificates for the College's compliance with ISO 9001 quality standards, and for the compliance of its environmental management system with the ISO 4001 standard.

In an attempt to increase student numbers and achieve the goal of resuming studies on a full-time basis, the College should devise a renewed and revised marketing and promotion policy in respect of this programme.

III. RECOMMENDATIONS

The following recommendations should be considered in conjunction with suggestions already made in this document:

- The curriculum requires revision in line with the proposals outlined earlier in this report. In support of the revisions to the curriculum, it is essential that due attention is given to promoting a full and clear understanding of the meaning and implications of learning outcomes for the individual student.
- The practical dimension of the programme should be expanded further, without causing any reduction in the theoretical underpinning essential for studies at this level. The College should identify how this might be done, including the possibility of introducing into the classroom more projects supplied by companies/organisations seeking solutions to issues and problems. As a result, student motivation is likely to be increased knowing that they are engaged in real-life projects, many of which are likely to be faced upon graduation.
- The College policy on plagiarism requires continuous reinforcement and emphasis in order to ensure a fully understood and consistent approach to the prevention of academic dishonesty and to facilitate the imposition of appropriate penalties when breaches occur.
- Further scope for the ongoing professional development of staff should be identified on an individual needs basis. Outcomes in this respect could include more applied research and publications, a wider participation in academic exchange programmes, and a stronger involvement in national and international conferences.
- The operation of the Study Programme Committee should be formalised and regularised. This arm of quality assurance and management is operating currently on an ad-hoc basis and the

service which it is capable of providing in terms of programme design, delivery and internal evaluation could be significantly expanded and enhanced by management undertaking the necessary actions.

- Communication and collaboration between the Kaunas and Vilnius Colleges should be established on a more formal and regular basis, thereby allowing for the wider sharing of teaching staff experience and expertise and a more extensive use of common teaching and learning resources.
- The use of English should be developed within the programme if it is to become truly effective in meeting future national labour market needs, as the Lithuanian economy expands and attracts more multinational companies (in addition to those already located in the country). The possibility of graduates wishing to go abroad for employment must also be considered.

As a general comment, the panel wishes to emphasise that the programme should be revisited in line with the contents of this report, which should be considered as an integrated document. Comments and recommendations regarding aims and learning outcomes, the curriculum and associated assessment procedures, staffing and subject delivery, the study process and learning environment, and programme management have been dispersed throughout the different sections of this report. The panel has also produced an evaluation report in respect of the same programme, as implemented by Vilnius Cooperative College. These reports should be regarded as complementary, due to the fact that recommendations from the panel may not be identical in both documents.

The College may wish to offer future students the chance to select particular subjects/modules without having to complete the entire curriculum content. Such a possibility could attract part-time students who wish to update knowledge and develop skills related to their duties and responsibilities at work, but who cannot commit to a full programme of studies.

The formal adoption of an objective, evidence-based policy to afford due recognition to non- formal education and training is also worthy of further planning by the College. This would mean that applicants who have already attained the learning outcomes for a particular subject/module may be considered for exemption from that element of the curriculum. This approach can be beneficial, provided short-term gain does not compromise the student's ability to complete the remainder of the programme successfully.

IV. SUMMARY

The panel has formed a generally positive impression of this programme and how it is delivered. However, there is scope for further improvement. It has been noted that the College has specific plans to enhance the quality of teaching, as well as acknowledging that not all criteria for the assessment of learning outcomes are clear.

Attention is being paid by the College to stakeholder feedback in the ongoing attempt to monitor and assure quality within the programme. The persistent decrease in student applications over recent years is a cause of concern to all stakeholders. The smaller class size militates against providing sufficient opportunity for critical thinking and case study analyses within the group.

The direct contact hours assigned to part-time students are considered to be lower than is desirable if the stated learning outcomes are to be fully achieved. For example, the full-time mode of delivery allocates an additional 40 hours of direct class-contact time to the Finance module as compared with the allocation to the same element under part-time mode. The understanding that Moodle is being used to almost maximum potential is some compensation in this respect, but the use of a virtual learning environment should be supplemented by sufficient direct teaching and face-to-face discussion.

The recent introduction of the final thesis/dissertation is likely to present challenges for both staff and students in terms of reaching the standards required in the selection and research of suitable topics, and the supervision the students' work. Ensuring that everyone responsible for evaluating and marking the finished work has been trained in objectively assessing theses at this level is another factor to be considered. While reviewing samples of student projects presented to the panel, it was noted that marks sometimes overstated the level of work, and that a business plan had scored highly despite the absence of any definitive attempt at analysis or the integration of financial projections into the assignment.

Where new material has been recommended for inclusion in the programme, this has been done in the knowledge that some of the existing content will require displacement. Final decisions regarding such matters are viewed as the prerogative of College management, in consultation with the various stakeholders. It would be presumptuous for panel members to prescribe exactly what should be done. Suffice to say that the marginal utility of certain subjects/topics within subjects should be thoroughly reviewed in the context of the type of graduate who is being produced.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44009) at Vilnius Cooperative College (Kaunas Branch) 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.	Facilities and learning resources	3
5.	Study process and student assessment	3
6.	Programme management	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.

Grupės vadovas:
Team leader: John Cusack

Grupės nariai:
Team members: Prof. Dr Marius Dinca
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**VILNIAUS KOOPERACIJOS KOLEGIJOS (KAUNE) PIRMOSIOS PAKOPOS
STUDIJŲ PROGRAMOS *BUHALTERINĖ APSKAITA* (VALSTYBINIS KODAS –
653N44009)**

2014-01-06 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-7 IŠRAŠAS

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Vilniaus kooperacijos kolegijos (Kaune) studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44009) 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

Iš esmės grupės įspūdis apie šią programą ir jos dėstymą yra teigiamas. Tačiau yra ir ką tobulinti. Pastebėta, kad Kolegija turi konkrečių planų, susijusių su dėstymo kokybės gerinimu, taip pat pripažįstama, kad ne visi numatomų studijų rezultatų vertinimo kriterijai yra aiškūs.

Stengdamasi užtikrinti programos kokybę ir įgyvendindama jos stebėseną Kolegija atsižvelgia į socialinių dalininkų grįžtamąjį ryšį. Visiems socialiniams dalininkams rūpestį kelia paskutiniaisiais metais nuolat mažėjantis stojančiųjų skaičius. Dėl nedidelio studentų skaičiaus sumažėja galimybė išmokyti studentus kritinio mąstymo ar analizuoti atvejo tyrimą grupėje.

Manoma, kad tiesioginių kontaktinių valandų, skirtų išstėtinių studijų studentams, yra mažiau nei reikėtų, kad būtų pasiekti visi nurodyti studijų rezultatai. Pavyzdžiui, *Finansų* modulio dėstymui nuolatinių studijų studentams skiriama 40 kontaktinių valandų daugiau nei šio dalyko dėstymui išstėtinių studijų studentams. Beveik maksimaliai išnaudojamos *Moodle* galimybės, ir tai yra tam tikra kompensacija minėtu atžvilgiu, tačiau naudojimąsi virtualaus mokymosi aplinka reikėtų papildyti pakankamu tiesioginiu mokymu ir diskusijomis „akis į akį“.

Panašu, kad neseniai įvesta tvarka rašyti baigiamuosius darbus ir (arba) disertacijas yra tam tikras iššūkis ir darbuotojams, ir studentams, turint omenyje reikalavimą pasirinkti ir moksliskai nagrinėti tinkamas temas ir vadovauti studentų darbui. Reikėtų apsvarstyti dar vieną problemą – kaip užtikrinti, kad kiekvienas už baigiamojo darbo tikrinimą ir įvertinimą (balu) atsakingas asmuo būtų išmokytas objektyviai vertinti šioje studijų pakopoje rašomus baigiamuosius darbus. Vertinimo grupė, peržiūrėdama jai pateiktus studentų projektų pavyzdžius, pastebėjo, kad kartais darbai buvo pervertinti ir kad verslo planui skirta pernelyg daug balų, nepaisant to, kad nebuvo labai stengtasi pateikti analizę arba įtraukti į užduotį finansines projekcijas.

Kai buvo pasiūlyta įtraukti į programą naujos medžiagos, tai buvo padaryta, suprantant, kad kažkurią dabartinio turinio dalį reikės išmesti. Galutiniai sprendimai šiuo klausimu laikomi Kolegijos vadovybės, kuri dėl to tariasi su įvairiais socialiniais dalininkais, prerogatyva. Vertinimo grupei būtų per drąsu tiksliai nurodyti, ką reikėtų daryti. Pakanka pasakyti, kad kai kurių dalykų ir (arba) tų dalykų temų apimtį reikėtų atidžiai įvertinti atsižvelgiant į tai, kokios rūšies absolventas yra rengiamas.

IV. REKOMENDACIJOS

Šios rekomendacijos turėtų būti skaitomos kartu su šiame dokumente jau pateiktais pasiūlymais:

- Programos dalykus (*curriculum*) reikia persvarstyti atsižvelgiant į pirmiau šiose vertinimo išvadose pateiktus pasiūlymus. Atliekant šiuos pataisymus, labai svarbu

užtikrinti, kad kiekvienam studentui būtų aiškiai suprantama numatomų studijų rezultatų reikšmė ir prasmė.

- Programos praktinė dalis turėtų būti ir toliau plečiama nesilpninant teorinio pagrindo, kuris labai svarbus šios pakopos studijoms. Kolegija turėtų nustatyti, kaip tai padaryti, įskaitant galimybę įtraukti į studijų procesą daugiau projektų, kuriuos pasiūlo klausimų ir problemų sprendimo ieškančios įmonės ir (arba) organizacijos. Tai gali padidinti studentų motyvaciją, nes jie žinos, kad dalyvauja tikruose projektuose, su kuriais daugeliui gali tekti susidurti baigus Kolegiją.
- Kolegijai reikia daugiau dėmesio skirti plagijavimo politikai ir jos nuolatiniam stiprinimui, siekiant užtikrinti gerai suvoktą ir nuoseklų požiūrį į akademinio nesąžiningumo prevenciją bei atitinkamų sankcijų taikymą pažeidimų atveju.
- Atsižvelgiant į kiekvieno darbuotojo poreikius, reikėtų nustatyti tolesnes jų nuolatinio profesinio tobulinimo galimybes. Šio tobulinimo rezultatai galėtų būti didesnis taikomųjų tyrimų ir publikacijų skaičius, aktyvesnis dalyvavimas akademinėse mainų programose ir aktyvesnis dalyvavimas šalies bei tarptautinėse konferencijose.
- Reikėtų oficialiai įforminti ir suderinti Studijų programos komiteto veiklą. Ši kokybės užtikrinimo ir valdymo priemonė šiuo metu taikoma *ad-hoc*, nors paslauga, kurią komitetas geba teikti, turint omeny programos kūrimą, įgyvendinimą ir vidinį vertinimą, galėtų būti smarkiai išplėsta ir sustiprinta, jei vadovybė imtųsi būtinų veiksmų.
- Kauno ir Vilniaus kolegijų bendradarbiavimas turėtų būti oficialesnis ir reguliaresnis, tada dėstytojai galėtų plačiau dalytis patirtimi ir žiniomis, daugiau naudotis bendrais metodiniais ištekliais.
- Norint, kad ši programa tikrai padėtų tenkinti būsimus šalies darbo rinkos poreikius, kurie didėja plėtojant Lietuvos ekonomiką ir pritraukiant daugiau daugianacionalinių įmonių (šalia tų, kurios jau įsikūrusios šioje šalyje), reikėtų daugiau vartoti anglų kalbą įgyvendinant šią programą. Be to, reikia atsižvelgti į absolventų norą vykti į užsienį dirbti.

Apskritai vertinimo grupė norėtų akcentuoti, kad šią programą reikėtų peržiūrėti ir pataisyti atsižvelgiant į šių vertinimo išvadų, kurios turėtų būti laikomos vientisu dokumentu, turinį. Pastabos ir rekomendacijos dėl programos tikslų ir numatomų studijų rezultatų, dalykų (*curriculum*) ir jų vertinimo procedūrų, darbuotojų priėmimo ir dalykų dėstymo, studijų eigos, studijų aplinkos ir programos vadybos išsklaidytos po atskiras šių vertinimo išvadų dalis. Grupė dar pateikė Vilniaus kooperacijos kolegijoje įgyvendinamos tos pačios programos vertinimo

išvadas. Abėjos vertinimo išvados turėtu būti laikomos papildančiomis viena kitą, nes ne visos abėjuose dokumentuose grupės pateiktos išvados sutampa.

Galbūt Kolegija norėtu suteikti būsiamiems studentams galimybę pasirinkti konkrečius dalykus ir (arba) modulius, kad jiems nereikėtu studijuoti visą programą. Tokia galimybė būtų patraukli išstėtinių studijų studentams, norintiems atnaujinti žinias ir patobulinti įgūdžius, susijusius su jų pareigomis ir atsakomybe darbe, bet negalintiems studijuoti visos programos.

Be to, Kolegijai vertėtu apsvarstyti, ar nereikia oficialiai taikyti objektyvios, įrodymais pagrįstos politikos – pripažinti neformalų švietimą ir mokymą. Tai reikėtu, kad norintiesiems studijuoti, bet jau pasiekusiems su konkrečiu dalyku ir (moduliu) susijusius rezultatus, galbūt nereikėtu mokytis to programos (*curriculum*) elemento. Šis požiūris gali būti naudingas, jei trumpalaikė nauda nesutrukdyt studentui sėkmingai užbaigti likusią programos dalį.

<...>

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

¹ Žin., 2002, Nr.37-1341.