



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

VILNIAUS UNIVERSITETO
APSKAITOS IR AUDITO PROGRAMOS (621N40001)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF ACCOUNTING AND AUDITING (621N40001)
STUDY PROGRAMME
at ***VILNIUS UNIVERSITY***

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Išvados parengtos anglų kalba
Report language - English

Vilnius
2013

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Apskaita ir auditas</i>
Valstybinis kodas	<i>621N40001</i>
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Universitetinės
Studijų pakopa	Antra
Studijų forma (trukmė metais)	Nuolatinės 1,5
Studijų programos apimtis kreditais	90
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos magistras
Studijų programos įregistravimo data	2008-08-31

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting and Auditing</i>
State code	<i>621N40001</i>
Study area	Social sciences
Study field	Accounting
Kind of the study programme	University studies
Study cycle	Second
Study mode (length in years)	Full-time 1,5
Volume of the study programme in credits	90
Degree and (or) professional qualifications awarded	Master in Accounting
Date of registration of the study programme	2008-08-31

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I. INTRODUCTION

This evaluation of the Master's degree programme in Accounting and Auditing provided by Vilnius University was carried out in accordance with the regulations, procedures and guidelines governing such reviews, under the auspices of SKVC. The external panel of experts acted in compliance with the "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. The provider of this programme, Vilnius University, has an enrolment of 23,000 students and employs 3,758 staff members, of which 1,347 are classified as academic. The University's focus on research and development is implemented and supported by 496 research fellows.

The Faculty of Economics is responsible for the management of the Accounting and Auditing programme under review. This Faculty currently has an enrolment of 4,200+ students, of whom 960 are engaged in graduate studies across a total of 16 programmes. The Master's programme was last accredited on 31 August, 2009. Under a previous structure, the curriculum was delivered over 4 semesters (20 credits per semester). The duration is now 1.5 years with an allocation of 90 credits. The self-evaluation team established by the University to conduct the internal review consisted of ten members, led by Professor Vaclovas Lakis, Head of Department. The demand for the qualification is evidenced by the fact that 84 students were registered on the programme in the academic year 2012-2013.

The University's internal review documentation formed the basis for the external evaluation, supplemented by discussions with stakeholders and an assessment of learning facilities and resources during the panel's site visit to the University on 04 October 2013.

This programme is one of only two similar Master's degree opportunities available in Lithuania. Student entry is not confined to suitably qualified candidates with a Bachelor degree qualification in Accounting. The wider accessibility, which entitles holders of alternative degree qualifications to join the programme and gain the award, means that not all of the graduates have the same depth of knowledge and skill levels in the areas of Accounting and Auditing. This outcome is seen as somewhat problematic, as custom and practice in many Universities dictates that a specific postgraduate qualification in a cognate discipline must be based on an

undergraduate qualification in the same discipline. The University's current admissions policy in relation to this Master's programme is likely to impact on the extent to which the stated learning outcomes are achieved by some students, and to lead to an expectation from some employers that all graduates from the programme are more or less equally qualified in the disciplines of Accounting and Auditing.

The curriculum is delivered by 15 teachers (all holding Doctoral qualifications), eleven of whom are graduates of Vilnius University. The teaching team consists of three Professors, nine Associate Professors and three Lecturers from the Accounting and Auditing Department of the Faculty of Economics at the University. The analytical approach adopted by the Self-Evaluation Group members in preparing their report is acknowledged by the panel.

II. PROGRAMME ANALYSIS

1. Aims and Learning Outcomes

As presented, the aims and learning outcomes of the programme are clear, comply with legislative requirements, and are the subject of regular review. Feedback from students is sought by the University's Quality Management Centre, and this information forms part of the ongoing monitoring process, as does the dialogue with Alumni. A focus on programme aims and learning outcomes is reflected in the study quality improvement dimension of the University's strategic activity plan for the period 2007-2013.

The programme title could be interpreted as suggesting that a somewhat equal coverage and weighting is being afforded to Accounting and Auditing within the curriculum. This is not the case, which has implications for the determination of overall aims and learning outcomes. In this context, factors for consideration include whether the current title is appropriate and, if not, what adjustments should be made to curriculum content to justify its retention.

While both programme and module learning outcomes are coherent and integrated, there is a communication deficit in terms of the extent to which the concept of learning outcomes is grasped and internalised by students. Staff efforts to explain the meaning and importance of each learning outcome require stronger reinforcement, as evidenced by the panel in discussion with student representatives. The linking of elements of the assessment process to specific learning

outcomes in the mind of the student might be one approach towards facilitating the level of understanding which is required in this area.

A Master's degree normally includes the following three elements:

- Strong theoretical underpinning and related technical competence development;
- An exploration of the latest thinking and research findings in the particular field of study;
- Adequate opportunity for the student to engage in critical thinking, synthesis and the evaluation of alternative approaches to problem solving and decision making.

Aims and learning outcomes which reflect this approach to postgraduate studies should then be reinforced by a suitable curriculum, complemented by teaching and learning methodologies designed to translate vision into reality. While higher-level learning outcomes are identifiable within the description, examples of learning outcomes which do not place the necessary emphasis on the more advanced skills of analysis, synthesis, evaluation, problem solving and decision making can be found. The nature and purpose of particular subjects where this issue arises is a contributory factor to the unsatisfactory nature of the stated learning outcomes. An example is the subject Computer-Assisted Accounting which is more of a Bookkeeping module and lacks the intellectual rigour normally associated with studies at Master's degree level. It is suggested that this type of module content might be covered within a bridging studies module prior to the commencement of the programme.

2. Curriculum Design

The curriculum is comprehensive but has a heavy bias towards the development of the students' technical competence at the expense of critical thinking, the evaluation of the latest developments and research finding in Accounting and Auditing, and the fullest preparation of the student for the strategic-level problem solving and decision making challenges and opportunities likely to be encountered upon graduation.

Reference has already been made to the unequal coverage of the two major areas named in the programme title. In relation to Auditing content, the curriculum contains: Auditing Theory and Practice, Semester 2; Auditing in the Public Sector, Semester 3; and a Seminar on Auditing and Accounting, Semester 3.

While it is understood that some students may select a final thesis topic with an Auditing focus, there still remains the fundamental question regarding the correlation between the title of the award and a curriculum which affords the student the opportunity to obtain only 12.5 credits for Auditing-related subject content out of the 90 credits total available for the completion of the entire programme.

In reviewing the curriculum, the panel identified certain areas for improvement:

- In the context of internationalisation, and such a focus is essential in the best interests of those graduates who may wish to broaden their horizons, the necessary coverage of International Accounting Standards and the work of associated International Accounting Regulatory and Advisory Boards should be mandatory, and not an elective, as at present. A similar conclusion applies to the module in research methodology. A strength in the research area is deemed to be essential for the student, as well as for the graduate with the ambition to proceed to PhD level. The elective module History of Accounting is viewed by stakeholders as having only marginal value and it is recommended that the content should be rationalised and refocused to concentrate on the development of Accounting Thought, for possible inclusion within the syllabus Accounting Theory and Practice.
- The curriculum does not contain a subject related to the theory and practice of advanced taxation (a similar observation was expressed in the meeting with stakeholders). While one module in Managerial Accounting is provided, the subject concentrates more on tools and techniques rather than the involvement of critical analyses and the evaluation of alternative approaches to problem solving and decision making. On a similar theme, the key area of strategic management warrants stronger inclusion in curriculum design and delivery. The deficit could be addressed by the inclusion of a module covering Business Strategy/Advanced Financial Management.
- Should it be decided that business ethics will not be given a separate mandatory identity within the curriculum, a stronger integrated focus upon this key area across relevant modules is strongly recommended, as is the widespread use of foreign languages, particularly English, for programme delivery purposes.

Potential for avoidable overlap and unnecessary duplication of material exists between the following pairs of subjects:

International Enterprise Management/Analysis of Enterprise Activity, and

Computer-Aided Accounting/Applied Informatics for Management.

The title of the subject Small Business Integration is somewhat misleading as the concentration within the syllabus is on EU business policy and European economic integration. Particular attention should be paid to the updated situation in relation to the European Directive on Financial Standards for SMEs. The module Auditing Theory and Practice does not appear to address, to any meaningful extent the problems of Auditing in an information technology environment, while the financial theory element should highlight the debate over “measurement” versus “value”, as well as the problems associated with inflation.

3. Staff

The academic staff involved in programme delivery meets all legal requirements in terms of their appointment, duties and responsibilities. On the occasion of the site visit the panel members met with a relatively small representation of teaching staff. This proved disappointing, as the subsequent discussion did not allow adequate opportunity to explore some themes arising from the Self-Evaluation Report or to elicit details relating to particular subjects. The limited number of teachers who attended the meeting represented their roles within the programme effectively, and provided the panel with certain information regarding its delivery and related aspects.

The University has identified scope for improvement in the staffing area, such as the need for a greater number of visiting academics as guest lecturers, and the requirement for a stronger staff engagement in international research (only one teacher undertook a research trip abroad over the period 2008-2012). The Self-Evaluation Review carried out by the University also identified the following aspects as worthy of improvement:

- The need to expand the recruitment of PhD graduates and the benefit that would accrue from extending such employment opportunities to international as well as Lithuanian applicants.
- The level of motivation of individual academic staff members in terms of their willingness to take up sabbatical opportunities as part of ongoing professional development.

Looking beyond these deficits, staff currently engage in self-development activities and are encouraged to do so by the University. However, as indicated above, the effectiveness of teaching staff is likely to be suitably enhanced if individual members of the team could draw

upon greater and more recently acquired practical experience related to their involvement in the programme. Currently, teachers with practical experience are recruited to teach selected topics from the curriculum on a part-time basis. International mobility represents another area with potential for increased staff participation. Over recent years, a minority of teachers have taken part, to a significant extent, in both national and international conferences/seminars, as well as presenting research papers at such events and producing scientific publications. Four members of academic staff are particularly active in the development and enhancement of teaching methodologies. While most of the teaching staff speak two or three foreign languages, the curriculum is delivered in Lithuanian. Graduates would be better equipped for their future careers if a stronger emphasis were to be placed on the delivery of some subject content through the medium of foreign languages, particularly English. In order to motivate academic staff towards high quality programme delivery, best teaching practice is recognised by the University. In the judgement of the panel the staff team is suitably qualified to facilitate students towards the attainment of programme aims and learning outcomes.

4. Facilities and Learning Resources

The new library on campus is an outstanding facility for all students and staff of the University, with admission available at all times. Students of this programme have access to electronic journals and databases related to the latest developments in Accounting, Finance and Auditing. As may be seen from programme documentation, there is scope to provide the most up-to-date versions of particular textbooks, and also to expand the volume of international material available for student usage, with particular reference to publications in English. While the panel recognises the value of classical academic literature, Master's degree students should also refer to the latest textbooks. The reading lists for particular subjects lack adequate inclusion of leading international journals and periodicals in the disciplines being studied.

Feedback to panel members indicated that, at certain times, a shortage of key textbooks can be experienced by students, who, it should be stated, have at their disposal an otherwise wide range of printed materials. Given the extent and quality of staff publications, student reading lists should also include such up-to-date knowledge and research findings as part of their total learning experience. In addition to access to University library, students may also avail of the facilities of the Sauletekis Information Centre and of SCIC..

The use of a virtual learning environment, such as Moodle, does not currently form part of the integrated learning environment. While 'Dropbox.com' was mentioned, such a resource does not deliver the same comprehensive on-line service, as Moodle, particularly for programme participants who study at non-traditional hours. The already acknowledged “insufficient communication with students in virtual space” (ref. Self-Evaluation Report) is recommended by the panel to the University as an area worthy of attention and corrective action. While there has been an investment in computer hardware and software over recent years, there is also a need to keep up to date in the provision of such resources.

Regarding student services associated with the production of the final thesis, the panel considers the allocation of 8 hours' preparatory guidance to students as possibly less than adequate if the learning outcomes for this element of the curriculum are to be realised fully. Particular attention is required to ensure the selection of topics which demand the intellectual discipline expected at this level of studies, and to guarantee that the proposed research methodolog(y)ies accord with the aims of the project and correspond with programme learning outcomes. It is understood that supervision of the final project can be assigned to a member of staff not involved in teaching the programme. This could present a challenge in maintaining the required standards.

The University has many societies and extra-curricular activities for full-time students. Part-time students cannot normally avail of such opportunities to the same extent. The use of a resource, such as Moodle, could help to integrate part-time students more into University activities and help to reduce any academic or social isolation which they may be experiencing. The documentation supplied to the panel did not mention the availability of a Student Handbook containing details of the learning contract between the student and the University.

5. Study Process and Student Assessment

Student entry complies with legislation, and successful applicants come with different academic backgrounds. As indicated above, an undergraduate degree in Accounting is not an essential prerequisite for admission. To be deemed eligible, the applicant should have obtained a minimum of 30 ECTS in the disciplines of Business Management/Business Administration in undergraduate studies. As most of the subjects within the Master's programme have certain undergraduate prerequisites, all students may not have the capacity to adapt fully to the requirements/demands of the curriculum, particularly in the disciplines of Accounting and Auditing.

For programme delivery, it is understood from stakeholders that classes can sometimes be dominated by the use of Powerpoint presentations, to the exclusion of essential debate and analysis which would reinforce the learning process. It was also suggested that knowledge of the content of such visual material could be a major factor in the passing of an examination. In relation to curriculum content, students would welcome a more extensive coverage of both Auditing and International Accounting Standards. The current involvement of guest lecturers, such as representatives of The Lithuanian Chamber of Auditors, should be extended.

The University has identified a need to establish the precise requirement for this programme in the context of the subsequent employment and career development opportunities available to holders of the qualification. The attrition rate amongst students is currently 30% - a level accepted by management as too high. This drop-out rate is worthy of further analysis, as are the reasons for the relatively low involvement in research on the part of students, and their unwillingness to go abroad for study/research purposes (only one student participated in an international mobility exchange over the past five years). The reduction in student presentations at scientific conferences in Lithuania over the past two years is also noted, especially as student input into such events in earlier years is described by the University as "fairly impressive" (ref. Self-Evaluation Report).

The nature and volume of projects and other tests over the duration of studies suggests that the approach to assessment at this level does not differ to any significant extent from that which is normally adopted in Lithuania for undergraduate studies. A further concern relates to the existence of an assessment test requiring True/False answers. Some of the dissertations/theses which were reviewed by the panel had been allocated very high marks, despite the content being more descriptive than analytical. The quality of this key element in the overall assessment process could be enhanced by the inclusion of a self-reflective component which would provide the student with an opportunity to examine critically the approach which he/she adopted, and to evaluate the learning experience. This type of self-critical analysis and evaluation should be viewed not as an indicator of weakness, but rather as a positive factor evidencing a mature, self-aware student capable of identifying how the research activity might be improved. The adoption of this approach would also assist in the determination of each student's final mark for the work. In terms of overall academic performance, the added value of producing the dissertation/thesis must be readily apparent in the context of the richness of a student's learning experience, bearing in mind that he/she will have produced, already, under current regulations, a thesis during the

final stage of undergraduate studies. The recorded average grade for the Master's theses over the period 2010-2012 has been a score of 8.19/10. As an example of cooperation and collaboration with external bodies, the State Control of the Republic of Lithuania suggests four topics for this project each year.

The University actively encourages feedback from the different stakeholders on the quality of programme content and delivery. Further efforts designed to lead to improvements are evidenced by initiatives such as "Quality Day" an annual event which spotlights how the quality assurance aspects of the programme might be enhanced. Representation on the Theses Defence Board from external agencies such as the Lithuanian State Control, the Lithuanian Chamber of Auditors, the Auditors' Accounting Service, and Ernst and Young helps to establish and reinforce links between the programme and the profession, as well as promoting and enhancing employment and career prospects for graduates.

The University plans further initiatives, such as the following:

- The introduction of a greater number of qualified specialists as Accountancy lecturers and academic advisors;
- The establishment of mechanisms whereby communication between staff and students may be strengthened further;
- The use of more advanced teaching methods for curriculum delivery;
- The capture of wider and more extensive feedback from all stakeholders.

In the interests of keeping the programme up to date, the curriculum should also contain reference to XBRL (eXtensible Business Reporting Language) and also to EDGAR (electronic data gathering, analysis and retrieval) system. The physical infrastructure available for academic delivery meets requirements, and the panel commends the University on the range of services placed at the disposal of students.

6. Programme Management

The structure which exists to manage and develop the programme is satisfactory, and meets the requirements normally in place to assure quality in the design, delivery and review of this type of postgraduate study. The management/administration structure has been designed on a hierarchical basis. Three Vice-Deans report to the Dean, with each having specific duties and responsibilities within the Faculty of Economics. A Study Programme Committee, consisting of

relevant stakeholders, has also been established. It is understood that this committee meets in an ad hoc manner to discuss issues which may arise, rather than on a formal basis to monitor quality at pre-determined, regular intervals. The latter arrangement is seen by the panel as the preferable option.

While responsibilities for monitoring the implementation of the programme, and related decision making, have been defined, quality outcomes are assessed mainly through the use of student performance statistics as the criterion. The regular and active moderation of ongoing student progress and performance would add another dimension to quality maintenance. Such a responsibility could form part of the work of the Study Programme Committee, meeting on a regular basis.

While social partners are currently involved, the potential for a stronger input from such stakeholders clearly exists. A similar sentiment can be expressed in relation to links between the programme and alumni. The obvious goodwill from these stakeholders is indicative of their apparent willingness to accept a suitable invitation from the University to become involved more widely. While it is reported that plagiarism and academic dishonesty have not been a problem to date, the existence of a formal anti-plagiarism policy is essential on an ongoing basis for the credibility of the qualification. The already established Ethics Committee should prove valuable in this context.

III. Recommendations

The panel offers the following recommendations, some of which have been signposted earlier in this report:

- The University should develop the international focus and standard of the programme. While work has been done over recent years to revise the curriculum, a more strategic approach is necessary to ensure that the content and quality of this Master's degree can stand comparison with similar qualifications across national boundaries.
- The lack of a precise correlation between the programme title and curriculum content has already been highlighted in this report. Academic management should address this dilemma as a matter of urgency.
- The revisions to the curriculum which are proposed in this report are intended to add value and relevance to the qualification, and their adoption would suitably enrich the learning experience for students.

- The use of the term "full-time" to describe the programme is somewhat of a misnomer, in light of the study plan arrangements in place for curriculum delivery.
- Wider scope exists for the involvement of social partner and alumni representatives in helping to ensure the quality of the programme. The participation of such stakeholders as guest lecturers should be promoted.
- Although it is understood that the University has developed its own unique virtual learning environment, no evidence of the use of such a facility for the purposes of this programme was presented to the panel.
- Student understanding of the learning outcomes concept needs improvement in order for them to identify more closely and effectively with the aims and objectives of the programme and the rationale behind the various assessment tests. As may be seen from the programme description, there are some learning outcomes which do not contain the analysis, synthesis and evaluation usually associated with postgraduate studies.
- The University policy on plagiarism should be formalised. The use of detection software as a deterrent against student malpractice is recommended
- There is a necessity to integrate additional content in the curriculum, as referred to earlier in this document. Examples include the current shortage of material related to Advanced Taxation, Management Accounting, and Business Ethics.
- The panel concurs with the University in its reference to the need for greater academic staff involvement in international research, together with the recruitment of additional teachers at Doctoral level, and an expanded input to programme delivery from visiting Professors.
- While it is understood that teaching methods are subject to review, feedback from stakeholders suggests that a greater opportunity for debate and analysis across all modules would enrich the learning environment. In the Self-Evaluation Report, the University acknowledges a requirement for the use of more advanced teaching methods in curriculum delivery.
- The entry requirements suggest that not all students start with the same general background knowledge and expertise. Considering that the duration of the programme has been reduced to 1.5 years, the opportunity for all such students to 'catch up' may be restricted. Another consequence of the entry requirements system is the outcome whereby students graduate with the same qualification, although those whose professional Bachelor degree specialised Accounting would appear to be the better qualified for challenges of the labour market.

- The causes of the comparatively high attrition rate (30%) amongst registered students are worthy of further investigation so that additional corrective actions may be implemented.
- The activities of the Study Programme Committee can be effective. However, it was learned that this group meets somewhat spasmodically and that regular, structured debate amongst the membership would be much more fruitful in helping to assure the relevance and quality of this programme. A wider representation of Alumni and Social Partners on the Committee is also recommended as is the capture of wider and more extensive feedback from all stakeholders (a factor which is also accepted by the University in the Self-Evaluation Report).

IV. SUMMARY

While this study programme represents an exciting opportunity for students aiming for careers in Accounting/Auditing, it is in need of revision and renewal along the lines recommended throughout this report, which should be considered as an integrated document, containing suggestions and recommendations throughout the different sections.

Amongst the strengths of the programme are its popularity and the high academic qualification levels of the permanent members of teaching staff. The shorter duration, in comparison to the previous two-year period is attractive for students, but could be construed as a limiting factor in terms of not allowing adequate scope for the attainment of higher-level learning outcomes such as creative thinking, analysis, synthesis and the evaluation of alternative approaches to problem solving and decision making in management. An appropriate emphasis on the conceptual framework should form an integral part of studies at this level. The self-study hours required from students to conform with ECTS norms are unrealistic in light of their family, employment and social commitments.

However, the success rate of graduates in gaining employment and in career progression is an indication of the esteem in which the qualification is held. In this context, graduates, under the auspices of the University, might be encouraged to use the award in seeking subject exemptions from major Professional Accountancy bodies, with a view to further studies towards the attainment of a full internationally recognised Professional qualification in the discipline.

The panel members wish to express their gratitude to all stakeholders whom they met on the occasion of the site visit, and their appreciation for the positive and constructive manner in which the various discussions were conducted.

V. GENERAL ASSESSMENT

The study programme *Accounting and Auditing* (state code – 621N40001) at Vilnius University 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	2
3.	Staff	3
4.	Facilities and learning resources	3
5	Study process and student assessment	2
6.	Programme management	2
	Total:	15

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

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

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

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

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IV. REKOMENDACIJOS

Ekspertų grupė teikia toliau išdėstytas rekomendacijas, kurių kai kurios jau buvo minėtos šioje ataskaitoje:

- Universitetas turėtų išplėtoti tarptautinę šios programos dimensiją ir standartą. Nors per pastaruosius metus buvo dedamos pastangos peržiūrėti programos studijų planą, norint užtikrinti, kad ši magistro laipsnio programa savo turiniu ir kokybe prilygtų panašioms šalies mastu dėstomoms programoms, reikalingas šiek tiek labiau strategiškas požiūris.
- Apie nepakankamai tikslų sąsają tarp programos pavadinimo ir programos turinio jau buvo pirmiau šioje ataskaitoje kalbama. Akademinė vadovybė turėtų spręsti šią dilemą skubos tvarka.
- Šioje ataskaitoje programos turinio pakeitimai turėtų padidinti šia programa suteikiamos kvalifikacijos vertę ir aktualumą, o priimti tokie pakeitimai – praturtinti studentų mokymosi procesą.
- Atsižvelgiant į studijų plano struktūrą šią programą apibūdinantis terminas „nuolatinė“ čia nėra visai tinkamas.
- Vis dėlto yra galimybių didesniu mastu įtraukti socialinius partnerius ir programos absolventus, kurie galėtų padėti užtikrinti programos kokybę. Reikėtų skatinti tokias suinteresuotas šalis dalyvauti programoje dirbant kviestiniais dėstytojais.
- Nors ekspertų grupei buvo pasakyta, kad Universitetas yra sukūręs savo unikalią virtualią mokymosi aplinką, jai nebuvo pateikta jokių įrodymų, kad tokios aplinkos priemonėmis būtų naudojamosi įgyvendinant šią konkrečią programą.
- Taip pat būtina užtikrinti, kad studentai geriau suprastų studijų rezultatus, kad galėtų juos veiksmingiau ir artimiau susieti su programos tikslais, ir įvairių numatytų vertinimo priemonių logika. Kai kuriuose programos aprašyme nurodytuose studijų rezultatuose neatsispindi analizė, sintezė ar vertinimas, kas dažniausiai yra siejama su magistro laipsnio studijomis.
- Universiteto kovos su plagijavimu politika turėtų būti oficialiai įtvirtinta. Rekomenduojama naudoti aptikimo programinę įrangą, kuri būtų priemonė atgrasyti studentus nuo netinkamos praktikos.
- Kaip minėta pirmiau šiame dokumente, būtina papildyti ir praplėsti programos turinį. Keli dalykų, kuriuos reikėtų įtraukti į studijų programą pavyzdžiai būtų sudėtingesnis mokesčių kursas, valdymo apskaita ir verslo etika.

- Ekspertų grupė sutiko su Universiteto pastaba dėl būtinybės pedagoginiam personalui platesniu mastu dalyvauti tarptautinio masto mokslinėje tiriamojoje veikloje, kviesti daugiau daktaro laipsnį turinčių dėstytojų ir ieškoti būdų padidinti vizituojančių dėstytojų indėlį į programos įgyvendinimą.
- Nors ekspertų grupė buvo informuota, kad mokymo metodus numatoma peržiūrėti, suinteresuotosios šalys teigė, kad galimybė plačiau aptarti ir analizuoti visus modulius tikrai praturtintų mokymosi aplinką. Savianalizės suvestinėje Universitetas pripažįsta, kad įgyvendinant programą būtina naudoti pažangesnius mokymo metodus.
- Stojimo reikalavimų aprašyme teigiama, kad ne visi studijas pradedantys studentai turi vienodas žinias ar patirtį. Atsižvelgiant į tai, kad programos trukmė sutrumpinta iki pusantrų metų, galimybės visiems studentams „pasivyti“ gali būti ribotos. Be to, taikant esamą stojimo reikalavimų sistemą studentai baigia programą turėdami tokią pačią kvalifikaciją, nors baigusieji profesinio bakalauro apskaitos specializacijos studijas tikriausiai bus geriau pasiruošę darbo rinko iššūkiams.
- Gana didelio studentų „nubyrėjimo“ (30 proc.) priežastys turėtų būti išsamiai įvertintos, kada galima būtų imtis papildomų koreguojančių veiksmų.
- Studijų programos komiteto veikla gali būti veiksminga. Tačiau mums buvo pasakyta, kad grupė susitikinėja gana spontaniškai, ir manome, kad struktūrizuotos grupės narių diskusijos galėtų būti daug produktyvesnės užtikrinant programos aktualumą ir jos kokybę. Taip pat rekomenduojama užtikrinti, kad studijų programos komitete būtų plačiau atstovaujami programos absolventai ir socialiniai partneriai, taip užtikrinant galimybę gauti platesnį ir išsamesnį grįžtamąjį ryšį iš platesnio suinteresuotųjų šalių rato (tai taip pat pripažįstama Universiteto savianalizės suvestinėje).