



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

ŠIAULIŲ VALSTYBINĖS KOLEGIJOS

BUHALTERINĖS APSKAITOS STUDIJŲ PROGRAMOS
(valstybinis kodas – 653N44006)

VERTINIMO IŠVADOS

EVALUATION REPORT
OF ACCOUNTING STUDY PROGRAMME
(state code – 653N44006)
at ŠIAULIAI STATE COLLEGE

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DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	Buhalterinė apskaita
Valstybinis kodas	653N44006
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės studijos
Studijų pakopa	Pirmoji
Studijų forma (trukmė metais)	Nuolatinė (3), iššęstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Buhalterinės apskaitos profesinis bakalauras
Studijų programos įregistravimo data	2002 m. rugpjūčio 30 d.

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	Accounting
State code	653N44006
Study area	Social science
Study field	Accounting
Type of the study programme	Higher education college studies
Cycle of study	First
Mode of studies (duration in years)	Full-time (3), part-time (4)
Volume of the study programme in credits	180
Degree and (or) professional qualification awarded	Professional Bachelor of Accounting
Date of the study programme registration	30 August 2002

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I. INTRODUCTION

The Accounting Study Programme (hereinafter the Programme) is carried out in Šiauliai State College (hereinafter the College), at the Faculty of Business and Technology (hereinafter the Faculty), by the Accounting and Finance Department (hereinafter the Department).

The self-assessment report (SAR) for the non-university programme was produced in the winter semester of 2012 by the self-assessment group.

An international review panel organized by the Centre for Quality Assessment in Higher Education (SKVC) studied the submitted Self-assessment report and related documentation, conducted a site visit on 25th of April 2013 and subsequently discussed study Programme under evaluation.

During the site visit, the team had the opportunity to discuss the Programme with Faculty administration, Self-assessment group, teaching staff, students, graduates and social partners. The expert group also visited 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.

The present review has been carried out under the guidelines and procedures of the SKVC. Assessment of the Programme has not been done before.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

Programme complies with the general requirements for Bachelor level Programmes in Lithuania.

The study programme aims to produce accountants for the companies operating in national and global markets, able to manage accounting of a business entity, control accounting of economic processes, carry out the analysis of financial condition and performance and establish the budgets of the business entities, adapt (continually learn) to the constantly changing global environment.

Aims and intended learning outcomes are clearly formulated and set out: what the person will know, understand and be capable of as well as what special, social and personal abilities will gain after graduating from the study programme.

Intended learning outcomes include practical knowledge of the field necessary to attain professional bachelor degree of first cycle, its application, ability to collect and analyse necessary data, develop practical skills of professional work of an accountant, an ability to communicate when solving problems at work and study in the professional work field in an autonomous manner.

The aim and intended learning outcomes of the Programme meet the requirements of the labor market, comply with field of the accountant activities and professional competences provided in the Accountant Training Standard. The intended learning outcomes of the Programme are aimed at training accountants oriented towards practical work. A person after graduating this Programme will be able to not only manage the accounting of an entity, but also to control the accounting processes of business operations, perform analysis of financial state, business operations results and draw up budgets.

Aim of the Programme meets the requirements of the higher education college studies. Specialists are trained for practical work, capable of managing an accounting office of an entity, designing accounting policy, managing accounting of a business entity, evaluating credibility of financial information, to be capable of performing analysis of financial state and business operations results and drawing up budgets for entities; financial, fiscal and other statements/accounts.

Intended learning outcomes are consistent with requirements of the description of higher education college first study cycle (professional bachelor) outcomes. Intended learning outcomes

of the Programme include all structural elements of the first cycle of study: knowledge and its application, research skills, special, social and personal abilities.

The Programme is the only programme of the Accounting studies that is implemented at Šiauliai State College.

The title, intended learning outcomes, content of the Programme and awarded qualification degree of Professional Bachelor in Accounting are compatible.

Constant improvement of the programme is made in close cooperation with the state and private institutions, organizations and social partners, which is highly evaluated by graduated students and social partners.

Intended learning outcome – „Student will know legal and accounting aspects of economical information development internationally and will be able to apply them when solving complex specific problems of the field“ is too ambitious.

Some of the intended learning outcomes are well defined, but not measurable and too simple in some cases:

- Student will know modern theories and conceptions of business management, economics, finance and will be able to apply them.
- Student will understand national legal, economy systems, types of companies and their activity particularities.
- Student will be able to learn independently in the field of his/her professional activity; understand moral responsibility for the quality of his/her performance as well as the impact of its results on society, economic and cultural development, welfare and the environment.

Some of the learning outcomes are beyond the accountant responsibilities:

- Student will monitor the application of accounting policy provisions and perform financial control.
- Student will methodically prepare the budgets of a legal entity and control their execution.

The participation of external stakeholders in the update of the study Programme could be more active. During the meeting it was evident that social partners don't help react flexibly to the changes in labour market.

In conclusion: Learning outcomes and aims are appropriate, but they should be better formulated and specified in compliance with the European Higher Education Area recommendations. The programme is held in high esteem by all stakeholders and corresponds to the needs of the labour market in Lithuania in general and Šiauliai area in particular, offering practice-oriented specialization. Practical approach to teaching is welcomed by social partners. The review panel would recommend the further development of the programme by introducing various subjects taught in English.

2. Curriculum design

The Programme has been drawn up and updated in accordance with the normative documents. The Programme meets with the General Requirements. Study subjects are arranged consistently and their number is sufficient to achieve learning outcomes.

There is a logical sequential coherence among the subjects taught. The subjects are arranged in the study plan in such manner that the outcomes reached in each of the previously taught subjects serve as a basis for the outcomes of the subject that follow. Topics of each study subject are different, non-repeating and pursuing a concrete study outcome. Each intended learning outcome of the Programme is pursued by learning outcomes of several study subjects.

The Programme studies are focused on practical training, 36.8 percent of total study Programme are allocated for practical skills development.

Compulsory subjects of the field of study are designed to provide knowledge of management, economics, finance, modern accounting theories and concepts, their application for solving concrete problems of the field, to plan, execute and control accounting processes and to generalize and evaluate financial and performance reports of a business entity.

Elective subjects of the branch of study, provide a deeper knowledge and practical skills to manage the accounting of transport and construction enterprises, to perform operational and financial audits of an entity, to draw up budgets, calculate costs, to understand international accounting standards and international financial transactions, to learn one more accounting computer program and choose it following the stakeholders opinion.

Freely elective subjects are to satisfy individual needs of a student, expand a worldview and general erudition as well as for personality formation. One freely elective subject can be studied per semester. Students choose subjects from the College comprehensive list, which currently consists of 77 subjects. This list is constantly updated with new subjects.

Each subject description provides study methods to achieve the learning outcomes of each individual study subject. The following methods are used in the Programme: an engaged lecture, a seminar, a discussion, problem-based teaching, work with scientific sources, maps of concepts, a demonstration, practical tasks, problem solving, fulfilling tasks and decision making, the case study, group work, individual work, problematic conversation, the usage of information resources, dialogue, and development of a research project.

The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes.

The scope of the subjects' programmes is totally corresponding to achieve the intended learning outcomes.

The intended learning outcomes of the Programme subjects are achieved utilizing modern management, economics, financial and accounting theories and innovations. Subjects of practice pursue learning outcomes by taking advantage of the modern technologies and using the latest information databases.

During the meetings it was found that the programme has a strong practical aspect, with high percentage of teaching staff working as practitioners, and has introduced a creative approach to integrating this aspect into the study process, as demonstrated by three practical trainings available to all students throughout the course.

Review panel also believes that the curriculum is in good form. College is also positively interested in developing the curriculum on the basis of the feedback, including student feedback. Topics are constantly renewed, based on a semi-annual review by the Study Programme Committee, taking into consideration the changing economic environment and the needs of the market.

In conclusion: The curriculum design is in good form and 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. Topics are constantly renewed.

3. Staff

Qualifications of the teachers that are pursuing the Programme meet the requirements of higher education college studies, and provides favorable conditions to implement aims and intended outcomes of the studies. During 2012-2013 a.y. 10 percent of the total scope of study field and branch subjects was delivered by the teachers with a doctoral degree.

78 percent of the teachers of the Programme have at least 3 years of practical experience in the sphere of the subject that they teach. Teachers implementing the Programme have Master' degree or an equivalent higher education degree or a doctoral degree. The Assessment

Committee of the final examination consists of 5 members: three specialists-practitioners, a teacher of the Department and the representative of the College administration.

There are 32 teachers implementing the Programme, 25 of them teach study field subjects. General subjects of college studies are taught by 5 lecturers and 2 assistants. Study field subjects are delivered by 3 docents with a science degree, 16 lecturers (one of which is a doctoral student) and 6 assistants.

Most of the teachers (81 percent) implementing this Programme have extensive teaching experience (average of 13 years).

Teachers' term of office lasts five years. Every year, all the teachers have to account for the previous school year' planned scientific methodological work at the Department' meeting. Every 5 years attestation of the teacher' qualification is conducted – assessment of the teacher' compliance with minimal qualification requirements of the position and/or of the work during the term. The teacher that has fulfilled the requirements for the term has the right to participate in a new tender to take the same or a higher post. Qualification of the teaching staff of the Programme is appropriate to achieve the learning outcomes.

The number of teachers is sufficient to properly implement the Programme. During 2012-2013 there were 25 students for one teacher' post of the Programme.

The maximum workload of one teacher' post - 1584 hours per academic year, consists of mandatory activities: contact hours with students, non-contact hours, scientific activities, publicizing, promotion and presentation to the general public the academic activities, qualification improvement and organizational activities. The structure of the teachers' work hours depends on the post held: for docents – contact hours with students – 42.5 percent, other academic activities – 57.5 percent; for lecturers – contact hours with students – 48.5 percent, other academic activities – 51.5 percent; for assistants – contact hours with students – 55 percent and other academic activities – 45 percent.

During the evaluating period turnover of the Programme teachers working in main post has not been significant. During 2012-2013 more than 75 percent of the Programme teachers worked in primary posts. The structure of the positions shows that the number of teachers in docents positions increased from 4 percent to 12.5 percent, the number of lecturers increased from 50 percent to 62.5 percent and the number of assistants decreased from 45.7 percent to 25 percent. This data reveals the tendency of lecturers' improvement that affects the quality of the Programme implementation. The change of academic staff structure of the Programme reflects the growing professional and scientific potential, which influences the quality of the Programme implementation and ensures the achievement of the intended learning outcomes.

The teachers systemically and constantly improve their qualification by participating in scientific conferences, seminars, and internships. Gained experience is successfully used to update delivered subjects and to prepare methodological materials and teaching (study) tools.

Goal-oriented scientific activities of the Programme teachers are substantiated by teachers' publications in Lithuanian and international scientific peer reviewed periodic journals, conference proceedings, and presentations of papers in international conferences.

During the evaluation period 22 teachers (69 percent) of the Programme improved their scientific qualifications while participating in various projects.

Teachers' participation in the external consultation and educational activities, activities of various organizations, associations and fellowships, etc. reveals teachers' experience in the academic and social sphere.

During the analyzed period, 25 teachers of the Programme went on practical internships and participated in the exchange programmes.

To promote research activities and enhance the improvement of the process of research competences the College fully or partially covers the participation expenses in courses and seminars, teachers are motivated to study for PhD.

Dissemination of applied research activities of the Programme is carried out by active teachers' participation in conferences, presentation of scientific papers and the students of each

department participation in the activities of Student Scientific Society. International scientific and scientific - practical conferences are being organized at the College. "Business, Studies and Me". During the evaluation period, teachers implementing the Programme published 75 scientific research papers. Since 2011 Student Scientific Association of Department of Accounting and Finance organizes students' scientific - practical conference "Dissemination of Applied - Research Activities of Students." In 2012 this conference became international.

The number of incoming teachers is small - three teachers from higher education institutions in Poland delivered lectures to students of the Programme.

There are 32 teachers involved in the Programme, and the age of 17 is 50 years and older and only 1 teacher is younger than 30 years, which is not favourable for the sustainability of the Programme.

In conclusion: The study Programme is provided by the staff meeting legal requirements. The qualifications and the number of the teaching staff are adequate to ensure learning outcomes. Teaching staff turnover is able to ensure an adequate provision of the programme. The College is also active in employing experienced practitioners. The Programme's teaching staff is supportive to students and works in close cooperation with social partners, often beyond graduation. The staff also appears enthusiastic and motivated.

4. Facilities and learning resources

The premises for the implementation of the Programme are adequate both in their size and quality. The premises are modern and spacious. Classrooms are sufficient in number and quality. Computing hardware and software are appropriate.

Available premises are sufficient for theoretical and practical training and provide favorable work conditions for implementation of the Programme. Students have access to The Library and Self-study Center' services. The library offers wireless Internet access. Available premises are sufficient for self-study.

Rooms and their equipment for self-study

Type of the room	Number of seats	Purpose of the room	Hardware, software and methodical provision
Common reading room	32 seats	Library and self-study centre	Windows XP operating system is installed in computers, Microsoft Office Professional 2003 suite and SPSS Statistics v19.0; and Photoshop CS3. Computers are connected to a local network and to the Internet.
Computerized reading room	11 seats		
Periodicals reading room	6 seats		
Self-study Centre	15 seats		

In the study process students use following programmes: international accounting and management program "Microsoft Dynamics NAV", accounting programs "Konto", "Stekas", "Rivilé – Gamma", statistical data analysis and processing program SPSS, simulation programme "Hard Nut: Simulation Activity" which helps to better understand the essence of business processes of a company, declarations and other documents electronic form-filling program "ABBYY eFormFiller".

Subscriptions to databases such as EBSCO Publishing, Taylor & Francis, Emerald Management eJournals Collection; the periodicals "Official Gazette" and the electronic version of "Accounting, Audit and Tax Issues,, are in place.

After assessing feasibility of aims and goals of the Programme and practice as well as intended practise results, the supervisor at the College selects an organization to host the student. Student can choose an organization to do the practice on his/her own initiative or by taking advantage of the College, or from the list of social partners of the faculty as well as from the website www.gerapraktika.lt. Students do practices at various companies.

To increase the efficiency and internationalization of self-study, sources of educational literature are constantly expanded (the ratio of publications to the number of the Programme students has increased from 4:1 (2007-2008 a.y.) to 11:1 (2011-2012 a. y.). A bigger number and

a bigger variety of scientific and professional literature is being acquired not only in Lithuanian but in foreign languages as well.

All College computers have free access to the subscribed and tested scientific databases of Lithuanian Research Library Consortium as well as electronic catalogs of higher education institutions. Since 2012 students and teachers have access to collections of electronic books.

To achieve the Programme outcomes other teaching aids are used as well: dossiers of normative documents and specimens of accounting forms.

During the evaluation period, teachers of the Programme developed and (or) updated 30 publications: teaching (study) tools, and sets of practical tasks.

During the visit was observed, that teachers involved in the development of methodological publications, are recommended to pay attention to the deficiencies of practical methodological publications (workshops, practical tasks, practicums and similar).

During the meeting with students was mentioned, in order to leverage more effectively the modern technologies in the study process, it is necessary to update computers' hardware according to the changing needs.

In conclusion: The premises for studies are adequate both in their size and quality. Material resources are systematically renewed and updated and correspond to the needs of the programme.

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 Šiauliai College. Since 2009 the College has been participating in the joint admission to the Lithuanian higher education institutions and following its general provisions. During the meeting with students it was mentioned that the admission process is transparent and the requirements are well-founded.

Entrants applying for higher education college study programmes of the first cycle must have passed no less than two state secondary education examinations. The competitive grade consists of secondary education examination scores of Mathematics, History, Lithuanian Language and Literature and annual mark for Foreign Language which are multiplied by the weighed coefficients. Additional competitive score can be added to the prize winners of international and national Olympiads and contests as well as for those who graduated Programmes of the same study field at vocational training schools.

Maximum possible competitive score is 20.8 (since 2010). During the analyzed period, the highest competitive score of the applicants admitted to the Programme at full-time state funded places - 18.30 points (2012) and state non-funded places - 14.34 points (2011). Average competitive score in state funded places ranges from 15.86 points (2010) to 12.37 points (2008) and in state non-funded places from 9.29 points (2011) to 8.42 points (2009).

During the analyzed period, the highest competitive score and average remained almost unchanged of the applicants admitted to full-time studies of the Programme. However, the difference of average scores between state funded and state non-funded places remains (in state funded places it is on average 1.6 times higher). The highest competitive score of applicants admitted to state non-funded places is almost three times higher than the lowest competitive score. It correlates with applicants' different preparedness for the studies. To reduce the gap between the different levels of students' preparedness for the studies, additional lectures of Mathematics subject and individual consultations are being offered in the first semester.

The duration of the study week is 40 hours (1.5 credit) for full-time students; no more than 25 hours are for contact work according to schedules of studies and no less than 15 hours – for student' self-study. During the week 30 hours of practical work are allocated for practices for

full-time students and 10 hours for self-study to prepare a report, for consultations and report defense.

During the meeting with students it was clear that students are introduced to the aims of the study subject, intended learning outcomes, assessment criteria and evaluation system at the beginning of each subjects' first lecture.

A student having three or more academic debts is excluded from the list of students. A student who has failed to pass his/her academic debts within a specified period may be permitted to continue his/her studies at his/her own request by repeating the subjects.

If any student expresses intention or out of a necessity, the Dean of the Faculty upon recommendation by the Department, can confirm an Individual Study Programme for that student or a part of the Programme (for a semester or two, etc.) or allow to study a part of the Programme (no more than 1/3 of the entire Programme) in other higher education institution after having agreed on it with the dean / council of the faculty of the other institution based on the agreement of studies of higher education institutions. Working students can study according to Individual Study Plan.

All students groups examination results are improving every year, averages of the examination results of the course (group) in 2008-2011 were 7.55 points in autumn of 2008 and 7.21 points in spring of 2009. The averages of latter group were above 8 points in both semesters of the third year of studies. During the meeting with students it was explained by increased students' motivation to study, thanks to measures being implemented at the College such as speciality subjects being taught at the second and third course.

The main reasons for students "wastage" are personal and related to the worsening economic situation in the country. Students in their applications indicate that they are unable to continue their studies due to financial default and / or that they are leaving Lithuania to work in some EU country. The increase of "wastage" of 2009 graduates, is not associated with the competitive score indicators of applicants admitted to Programme, because in 2008 an average competitive score of admitted applicants was lower and 'wastage' percent was lower too.

Student Scientific Society is working in the Department, which in 2011 organized the first scientific - practical conference "Dissemination of Applied - Research Activities of Students." In 2012 this conference became international. Students from Latvia and Ukraine participated. During the analyzed period, 16 students of Accounting Programme presented papers, one of them abroad (at international scientific - practical conference held in Riga). Students examine current accounting problems in their papers.

Students of the Programme participate in self-government of the College in the competitions organized by Šiauliai Municipality, Šiauliai Chamber of Commerce, Industry and Crafts, Šiauliai University and other organizations.

For participation and achievements in scientific, cultural, sporting and social activities students are awarded with one-off grants and acknowledgements.

The Programme Students mobility is carried out under Erasmus exchange programme. In 2011-2012 two students from Kwidzino Powislanska Szkoła Wyższa (Poland) and two students from Istanbul Arel University (Turkey) studied under the Erasmus exchange programme. One student is studying at Istanbul Arel University in 2012-2013 a.y. Internationalization is substantiated by students coming to take the advantage of the opportunity to study in a foreign language. In 2008 - 2012 sixteen students from Latvia and Poland were enrolled in partial studies at the Department.

Students are permanently granted academic, social and material support (loans, scholarships, financial aid for students with disabilities, sponsor scholarships, single scholarships and allowances as well as incentive scholarships).

During the meeting with students was mentioned that opening the introductory lecture of each semester the teacher presents and introduces students with the subject' programme, objectives, intended learning outcomes, assessment framework of the study results (influence of the interim assessments on the final grade, under what results students will have to repeat the

course and whether it will be possible to retake the final assessment), assessment criteria and requirements.

The system of accumulative assessment is applied at the College. The Assessment of subject and practice results is conducted during the entire semester and examination period applying cumulative assessment system and using individual cumulative index.

The system / logic of the assessment grade formation ensures objectivity and comprehensive assessment of student achievements by enabling and encouraging to pursue and apply a variety of assessment methods, allowing to verify the compliance between the set learning outcomes and the assessment criteria. Starting in 2013, full-time students will be developing a final paper.

The data of the graduates' employment is analyzed three years later after the graduation. The Graduates' employment data shows that the overall employment rate varies each year depending on the time elapsed after the graduation and the country' economic situation.

Graduates seem to find their place in the labor market by specialty with a greater success.

College Career Center provides individual and group consultations for students on preparation for labor market and finding employment.

Compared to incoming students, mobility of outgoing students of Accounting is insufficient. It is necessary to improve this field of activity – to promote international students exchange.

During the meeting with students was mentioned unused open educational resources and massive online courses, however, students have not published any scientific publications.

In conclusion: The admission requirements are well-founded and the student support system is adequate.

During the meeting with students was mentioned that the assessment system is clear, transparent and understandable for students; organization of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes. Greater emphasis should be placed on student mobility and more encourage provided from the college side. The panel also recommends expanding responsibilities of the Career Centre and making it more visible to the students.

6. Programme management

The main documents regulating the internal study quality assurance system of the Programme are: Quality manual, Study Regulations, Description of Study Subjects Attestation Procedure, Description of the Assessment of the Study Outcomes, Description of Study Programme Development, Assessment and Update Procedure.

In accordance with the regulations, the Department carries out and implements the Programme and ensures its quality. The Department performs continuous monitoring and internal self-assessment of the Programme implementation. It organizes the receipt of feedback from the Programme participants - students, teachers and stakeholders.

Teachers working in the Programme are directly responsible for the proper implementation of the studies. Responsibilities and distribution of power of teachers and other staff members involved in the Programme implementation are defined in the Staff Regulations.

Supervision and quality assessment of the Programme is carried out by The Committee of Social Sciences Study Programme Implementation, Supervision and Study Quality Assurance and The Faculty Council.

At the end of each semester the data on learning outcomes of studies is collected and analyzed: self-assessment of subjects, quality assessment of subjects' delivery and performance practice is carried out. Strengths and weaknesses are determined. Employers' opinion about the level of achievement of students learning outcomes during professional practice is analyzed. The study of final examinations quality is carried out to identify strengths and weaknesses of the

achieved learning outcomes and provide actions for students' learning outcomes improvement. Every year remarks on the final examination and final papers evaluation and organization of the Head of Qualification Committee are considered.

The College has continuously updated computer databases for data collection which are necessary for study programmes analysis and assessment: electronic document management system "Bureau", where documents of the Accounting and Finance Department' Study Programme organization, implementation and supervision are collected, stored and systematized; student admittance, student, alumni, staff databases, database of freely elective subjects and practice placements.

The internal study quality assurance system of the Programme is implemented by the annual cyclic process where the assessment of the learning outcomes quality of previous semester or academic year becomes the basis for improvement. Identified means for improvement are included in next year' activities plans.

The Programme is periodically updated 3 years or more often. Reason for the update of the Programme - the continuous study quality assurance and improvement.

In 2008 was carried out as a partial (learning aims) self-assessment of the Programme. On its basis, the Programme' objectives, fields of activities and intended competencies were adjusted. In 2010, following the self-assessment of the Programme structure and content, the Programme was adjusted to ensure compliance with changing legal, professional and public requirements. In 2011 a partial self-assessment of the Programme structure, staff, material resources, study process and its evaluation was carried out. In 2012 - a partial self-assessment of the aim and intended learning outcomes. On the basis of conducted partial self-assessment' data and to ensure compliance with international trends in higher education the Programme was updated again in 2012.

During the evaluation period 26 subjects were certified and re-certified.

To the quality assurance processes involve the members of College academic community and external social stakeholders. The feedback is received from stakeholders during different processes: in the course of the study, after practices, and after the examination and after the events.

Information about the Programme being implemented is received via questionnaire surveys. The analysis of student surveys' results conveys the information which reveals students' attitudes towards the particular subjects, subjects' place in the Programme, practice organization, the final assessment, international exchange programs, academic and social support, and publicizing quality of the studies and improvement of the study environment.

Contact with the Programme graduates is constantly maintained on purpose to find out their opinion of the quality of studies, what general and (or) professional skills they lack when finding their place in the labor market, the professional expertise that they need the most, and what is the ratio of general employment and employment by their specialty.

During the meeting with the Social partners involvement in the assessment and improvement process of the Programme is an integral part of the Programme implementation chain. Collaboration with employers aims to continuously evaluate the situation in the labor market and graduates (trained professionals) ability to meet labor market needs.

In 2012, a quality management system was developed to implement the quality policy and quality strategy, which complies with LST EN ISO 9001:2008 standards and is based on the European Foundation for Quality Management (EFQM) business excellence model principles. The College has appropriate management systems in place for the implementation of the programme.

Responsibilities of the Programme implementation and maintenance are clearly allocated. Responsibilities and processes are clearly identified. These responsibilities and processes are defined and regulated by national legislation and by the statutes and regulations of the College. Quality assurance seems well-developed and a quality manual is produced.

Information and data on the implementation of the Programme are regularly collected and analysed.

The assessment and improvement processes of the Programme involve stakeholders. The outcomes of evaluations are used to improve the programme. The programme has been improved a number of times based on feedback from stakeholders.

Computer databases at the College provide access to necessary information for the Programme' implementation. They are sufficient for analysis and the improvement of the quality assurance process of the Programme, but there is a lack of the system of internal assessment of study quality, a process for analyzing the results, specifically, systemized feedback data from stakeholders in different phases of processes: in the course of study, after practice and after the events.

In conclusion: Monitoring and evaluation procedures of the study programme are determined in the Description of the Management Procedure of the Šiauliai Study Programme which is constantly renewed and updated. The study programme is constantly being improved and renewed in accordance with the results of the internal evaluations. The review panel would recommend making the Quality Assurance process more visible to students.

III. RECOMMENDATIONS

- More English knowledge and skills development opportunities should be provided for the Programme students, as well as teachers.
- More highly qualified teachers having good English language skills could be invited to the Programme or the English skills of the present teachers could be developed.
- Teachers' mobility could be increased giving the opportunities for teachers to integrate international practical experience to the Programme curriculum.
- More students mobility is recommended, College should be more active in seeking for international partners, to promote students' international cooperation.
- To introduce more lessons using special computer software in accounting, useful for future practical activity.
- More publications of teachers should be in peer reviewed journals; also students should be encouraged to publish more articles.
- To seek active participation of external social partners in the improvement of the Programme.
- To complete the project "Improvement of Šiauliai State College Internal Study Quality Management System".

IV. SUMMARY

The **Programme aims and learning outcomes** are well defined, clear and publicly accessible; the programme aims and learning outcomes are based on the academic and professional requirements, public needs and the needs of the labour market. The programme aims and learning outcomes are consistent with the type and level of studies and the level of qualifications offered; the name of the programme, its learning outcomes, content and the qualifications offered are compatible with each other.

Having assessed **Curriculum design**, the Team members made the following conclusions: the curriculum design meets legal requirements; study subjects and modules are spread evenly, their themes are not repetitive; the content of the subjects and 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 scope of the programme is sufficient to ensure learning outcomes; the content of the programme reflects the latest achievements in science and technologies.

Summarising the findings, **Staff**, the Team members made the following conclusions: the study programme is provided by the staff meeting legal requirements; the qualifications of the teaching staff are adequate to ensure learning outcomes; the number of the teaching staff is adequate to ensure learning outcomes; teaching staff turnover is able to ensure an adequate provision of the programme; the higher education institution creates conditions for the professional development of the teaching staff necessary for the provision of the programme; the teaching staff of the programme is involved in research directly related to the study programme being reviewed.

Having assessed **Facilities and learning resources**, the Team members made the following conclusions: the premises for studies are adequate both in their size and quality; the teaching and learning equipment are adequate both in size and quality; the higher education institution has adequate arrangements for students' practice; teaching materials (textbooks, books, periodical publications, databases) are adequate and accessible.

Having assessed **Study process and student assessment**, the Team members made the following conclusions: the admission requirements are well-founded; the organisation of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes; students are encouraged to participate in research, artistic and applied research activities; students have opportunities to participate in student mobility programmes; the higher education institution ensures an adequate level of academic and social support; the assessment system of students' performance is clear, adequate and publicly available; professional activities of the majority of graduates meets the programme providers' expectations.

Summarising the findings, **Programme management**, is made the following conclusions: responsibilities for decisions and monitoring of the implementation of the programme are clearly allocated; information and data on the implementation of the programme are regularly collected and analysed; the outcomes of internal and external evaluations of the programme are used for the improvement of the programme; the evaluation and improvement processes involve stakeholders; the internal quality assurance measures are effective and efficient.

Though the following comments on the strong areas and areas for improvement might be made.

Strenghts:

- Well prepared study curriculum, good sequence of subjects, not overlapping content, no specializations, a lot of electives that keep high level of individualization of the study programme.
- Wide range of modern learning methods are used in the Programme, including video conferences, video lectures, visits to the institutions, case studies, discussion, computerized training, etc.
- Programme management is on high level in this Programme.

Weaknesses:

- Weak knowledge of English at the level of teachers and students.
- Too few lessons with computer software in accounting are desired.
- Too little attention paid on students and teachers mobility, too narrow list of foreign partners.
- Too little publications prepared by students.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – **653N44006**) at Šiauliai State 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	3
2.	Curriculum design	4
3.	Staff	3
4.	Material resources	3
5.	Study process and assessment (student admission, study process student support, achievement assessment)	3
6.	Programme management (programme administration, internal quality assurance)	3
	Total:	19

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

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

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

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

Grupės vadovas:

Team leader:

Assoc. prof. Dr. Natalja Gurvitsh

Grupės nariai:

Team members:

Prof. Dr. Magdalena Osinska

Inna Sidorova

Prof. Dr. Jonas Žaptorius

Milda Talalaitė

**ŠIAULIŲ VALSTYBINĖS KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ
PROGRAMOS *BUHALTERINĖ APSKAITA*(VALSTYBINIS KODAS – 653N44006) 2013-
11-19 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-375-1 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Šiaulių valstybinės kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44006) vertinama **teigiamai**.

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

* 1 - Nepatenkinamai (yra esminių trūkumų, kuriuos būtina pašalinti)

2 - Patenkinamai (tenkina minimalius reikalavimus, reikia tobulinti)

3 - Gerai (sistemiškai plėtojama sritis, turi savitų bruožų)

4 - Labai gerai (sritis yra išskirtinė)

<...>

IV. SANTRAUKA

Šios **programos tikslai ir numatomi studijų rezultatai** yra apibrėžti, aiškūs ir viešai skelbiami; programos tikslai ir numatomi studijų rezultatai pagrįsti akademiniais ir profesiniais reikalavimais, visuomenės ir darbo rinkos poreikiais. Programos tikslai ir numatomi studijų

rezultatai atitinka studijų rūšį, pakopą ir kvalifikacijų lygį; programos pavadinimas, numatomi studijų rezultatai, programos turinys ir suteikiama kvalifikacija dera tarpusavyje.

Įvertinusi **programos sandarą**, vertinimo grupė padarė šias išvadas: programos sandara atitinka teisės aktų reikalavimus; studijų dalykai ir moduliai išdėstyti nuosekliai, jų temos nesikartoja; dalykų ir modulių turinys atitinka studijų rūšį ir pakopą; dalykų (modulių) turinys ir metodai leidžia pasiekti numatomus studijų; programos apimtis yra pakankama studijų rezultatams pasiekti; programos turinys atitinka naujausius mokslo ir technologijų pasiekimus.

Susumavusi duomenis apie **personalą**, vertinimo grupė padarė šias išvadas: studijų programą įgyvendinantis personalas atitinka teisės aktų reikalavimus; dėstytojų kvalifikacija yra tinkama numatomiems studijų rezultatams pasiekti; dėstytojų skaičius yra pakankamas numatomiems studijų rezultatams pasiekti; aukštoji mokykla užtikrina (sudaro) sąlygas dėstytojų profesiniam tobulėjimui, kuris reikalingas programai vykdyti; aukštojoje mokykloje vykdomi moksliniai tyrimai, tiesiogiai susiję su analizuojama programa.

Įvertinusi **materialiuosius išteklius**, vertinimo grupė padarė šias išvadas: studijoms skirtos patalpos yra tinkamos ir jų pakanka; naudojama įranga studijoms tinkama ir jos pakanka; aukštoji mokykla turi tinkamą bazę praktikoms; metodiniai ištekliai (vadovėliai, knygos, periodika, duomenų bazės) yra tinkami, pakankami ir prieinami.

Įvertinusi studijų eigą ir jos vertinimą, vertinimo grupė padarė šias išvadas: priėmimo į studijas reikalavimai yra pagrįsti; studijų proceso organizavimas užtikrina tinkamą programos įgyvendinimą ir studijų rezultatų pasiekimą; studentai skatinami dalyvauti mokslo, meno ir taikomojoje mokslo veikloje; studentams sudaromos sąlygos dalyvauti judumo programose; aukštoji mokykla užtikrina tinkamą akademinę ir socialinę paramą; studentų pasiekimų vertinimo sistema yra aiški, vieša ir tinkama studijų rezultatams įvertinti; daugelio programos absolventų profesinė veikla atitinka programos vykdytojų lūkesčius.

Susumavusi **programos vadybos** duomenis, vertinimo grupė padarė šias išvadas: aiškiai paskirstyta atsakomybė už programos įgyvendinimą ir priežiūrą, sprendimų priėmimą; periodiškai renkami ir analizuojami duomenys bei kita informacija apie programos įgyvendinimą; programos vidinio ir išorinio vertinimo rezultatai veiksmingai panaudojami tobulinant programą; į programos vertinimo ir tobulinimo procesus įtraukiami socialiniai dalininkai; naudojamos vidinio kokybės užtikrinimo priemonės yra veiksmingos.

Vis dėl to vertėtų paminėti šias stipriąsias ir tobulintinas vietas:

Stiprybės:

- Gerai parengtas studijų planas, dalykai išdėstyti nuosekliai ir temos nesikartoja, specializacijų nėra, daug pasirenkamų dalykų leidžia palaikyti aukštą individualumo lygį programoje.
- Programoje naudojama daugybė modernių mokymosi metodų paminint video konferencijas ir paskaitas, vizitus į institucijas, atvejo analizes, diskusijas, kompiuterizuotą mokymą.
- Programos vadyba yra aukšto lygio.

Tobulintinos sritys:

- Silpnas dėstytojų ir studentų anglų kalbos žinojimas.
- Pageidautina daugiau paskaitų dėstant kompiuterines programas.
- Per mažai dėmesio skiriama studentų ir dėstytojų judumui, per siauras užsienio partnerių sąrašas.
- Per mažai yra studentų publikacijų.

III. REKOMENDACIJOS

- Šios programos studentams, taip pat ir dėstytojams, reikėtų suteikti daugiau anglų kalbos žinių ir įgūdžių tobulinimo galimybių.
- Šiai programai dėstyti reikėtų pasikviesti aukštesnės kvalifikacijos dėstytojų, gerai mokančių anglų kalbą, arba reikėtų gerinti esamų dėstytojų anglų kalbos žinias.
- Galėtų būti didinamas dėstytojų judumas, suteikiant dėstytojams galimybes įtraukti į programą tarptautinę praktinę patirtį.
- Rekomenduojama didinti studentų judumą; kolegija turėtų aktyviau ieškoti tarptautinių partnerių, skatinti studentų tarptautinį bendradarbiavimą.
- Skirti daugiau paskaitų kompiuterių programinės įrangos naudojimui buhalterinėje apskaitoje, nes tai gali būti naudinga būsimai praktinei veiklai.
- Recenzuojamuose žurnaluose turėtų būti daugiau dėstytojų publikacijų; studentai taip pat turėtų būti skatinami skelbti daugiau straipsnių.
- Siekti, kad išorės socialiniai partneriai aktyviau dalyvautų tobulinant programą.
- Baigti įgyvendinti projektą „Šiaulių valstybinės kolegijos vidinės studijų kokybės vadybos sistemos tobulinimas“.

<...>

Paslaugos teikėja patvirtina, kad yra susipažinusi su Lietuvos Respublikos Baudžiamojo kodekso¹ 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

¹ Žin., 2002, Nr. 37-1341.