



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

Aleksandro Stulginskio universiteto  
***APSKAITOS IR FINANSŲ STUDIJŲ PROGRAMOS***  
**(621N30003) VERTINIMO IŠVADOS**

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**EVALUATION REPORT**  
***OF ACCOUNTING AND FINANCE (621N30003)***  
**STUDY PROGRAMME**

at Aleksandras Stulginskis University

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## DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Apskaita ir finansai</i>
Valstybinis kodas	621N30003
Studijų sritis	Socialinių mokslų
Studijų kryptis	Finansai
Studijų programos rūšis	Universitetinės studijos
Studijų pakopa	Antroji
Studijų forma (trukmė metais)	2
Studijų programos apimtis kreditais	120
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Finansų magistras
Studijų programos įregistravimo data	1997-05-19

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## INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting and finance</i>
State code	621N30003
Study area	Social sciences
Study field	Finance
Kind of the study programme	University studies
Study Cycle	Second
Study mode (length in years)	2
Volume of the study programme in credits	120
Degree and (or) professional qualifications awarded	Master of Finance
Date of registration of the study programme	19-05-1997

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## I. INTRODUCTION

Aleksandras Stulginskis University (hereinafter referred to as the University or ASU), is a state higher education institution with old and nice agricultural sciences and studies traditions. The University continues the academic activities of the Higher Courses established in Kaunas in 1920 and the University of Lithuania established 1922. In 1996 this higher education and studies institution was granted the status of University and its official title was changed to the Lithuanian University of Agriculture. In 2011 the University was granted the name of Aleksandras Stulginskis University.

*Accounting and finance* master study programme (hereinafter referred to as the Programme) is being pursued by the Faculty of Economics and Management (hereinafter referred to as Faculty). The Programme was approved by the Rector's Ordinance No 271-Kb of 24 September 2012. Former evaluations of study programmes included:

- Evaluation of scientific and pedagogical activity of the Faculty of Economics (the current Faculty of Economics and Management) executed by the Norwegian experts in 1995. The activity was evaluated positively.
- Evaluation of the master's study programme Accounting and Finance in Agriculture was carried out in 2005. The Programme received „full accreditation“.

The present review has been carried out under the guidelines and procedures of the Centre of Quality Assessment in Higher Education (hereinafter referred as SKVC). This assessment report is based on the self-evaluation report (hereinafter referred as SER), received in January 2013, and on a site visit on 11<sup>th</sup> of April 2013. During the site visit, the team had the opportunity to discuss the Programme with Faculty administration, Self-assessment group, teaching staff, students, graduates and social partners. The expert group also visited the library, classrooms and offices associated with the programme. After the visit, the expert group held a meeting in which the contents of the evaluation was discussed and adjusted to represent the opinions of the whole group.

## II. PROGRAMME ANALYSIS

### ***1. Programme aims and learning outcomes***

In general, the programme has undergone major changes quite recently. These changes are related to the changes in the strategy of Aleksandras Stulginskis University and the changes in the competitive position in the market. Due to demographic tendencies, the Programme prepares for facing the challenge in the attraction of new students, therefore changes in the Curriculum design were made. The Programme has been broadened recently, aiming to target other students than only those seeking the special Accounting and Finance knowledge in agricultural enterprises, though the Expert Committee saw the uniqueness of the Programme (after discussions with graduates and social partners) in its ability to develop competences, needed for the small and medium enterprises from the Food Chain and related business fields.

Programme complies with the general requirements for Master level Programmes in Lithuania. Most of the programmes in other universities are more in macro level, orientated to public finance and financial institutions. This programme is orientated to the usage of accounting data in taking financial management decisions of small and medium businesses and agricultural enterprises, though after the extension of the programme students are prepared to work in banks and public sector institutions as well. For those students who want to gain knowledge and skills

in agricultural sector, possibilities are made to make research and practical work in the agricultural field.

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.

Summarising the findings, 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/or 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. Though the following comments on the strong areas and areas for improvement might be made:

- The Expert Committee came to the conclusions, that though the Programme has been broadened recently, **there is uniqueness of the Programme which consists of combination of financial and accounting knowledge and skills, aimed at servicing small and medium business from the Food Chain and related business areas and reflecting the needs of the region/sector and the mission of the ASU.** Students, besides the other examples, are provided with the possibility to analyse case studies from agricultural field, which makes the Programme exceptional meeting the needs from the market.
- **Uniqueness of the Programme might be stressed more clearly in the curriculum and in the Programme representation to the public as it is difficult to determine that from the official presentations of the program provided.** The employment possibilities for the graduates including agricultural and other business areas could be better presented to the public.
- Having analysed Programme **aims and objectives**, the conclusion **could be made that the Programme aims at preparing financial specialists, able to use accounting knowledge in financial decision making.** Strong accounting base is used by graduates for work in financial management field which is especially useful in SMEs who require both competences obtained by one person. **The ability to teach students deep accounting knowledge**, which might be used in their future careers, as strength of the program was stressed by students and social partners.
- Strength of the Programme is **close relations with social partners, including teachers' and students' participation in the projects, research, internships. Consultations by the social partners creates strong mutual feedback from both sides.** The social partners are able to employ the students with the combined knowledge and skills in accounting and finance (with special focus on agriculture – if needed) and to get research expertise. While the Programme receives a possibility to assess how much it meets the needs of the market while updating the content.

## **2. Curriculum design**

The Programme consists of three parts (pursuant to the “Description of General Requirements for Master’s Study Programmes” approved by the Order No V-826 of the Minister of Education and Science of the Republic of Lithuania):

- Subjects of the higher scientific and domain-oriented level;
- Subjects and internships defined by the University and selected by students, aimed to prepare students for PhD studies or practical work, studies of other field and general university studies;
- Master Thesis.

Duration of the master's studies for the full-times takes 2 years (4 semesters); part time – 3 years (6 semesters). The scope of the study programme is 120 credits where one credit comprises 26,7 contractual student's work hours (in classrooms, laboratories, independent work, etc.). Each semester's full time studies comprise 30 credits, part-time studies – 18 credits (except semester 8 which is designed for 30-credit Master Thesis).

Having analysed the SER, the Expert Committee may confirm that the Curriculum Design and the structure of the Programme satisfies legal requirements in Lithuania. The content of the Programme is in line with the latest scientific achievements and is logical. The Programme has two types of streams – one aimed for development of practical knowledge and skills, another one – for preparation for doctoral studies.

Summarising the results of evaluation of *Curriculum design*, the following conclusions are made: the curriculum design meets legal requirements; study subjects and/or modules are spread evenly, their themes are not repetitive; the content of the subjects and/or modules is consistent with the type and level of the studies; the content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes; the scope of the programme is sufficient to ensure learning outcomes; the content of the programme reflects the latest achievements in science and technologies.

After the visit to the University and having read the SER, the following strengths and areas for curriculum improvement are provided:

- **The curriculum design is aimed at giving both – finance and accounting knowledge and skills**, though keeping in mind the uniqueness of the program a special subject on finances related to agriculture might be considered. The students, graduates and social partners **expressed the wish of including more specialized subjects (another alternative - broadening contents of existing subjects) into the Programme** – e.g. including IFRS, Financial Law, Tax Optimisation, Econometrics (for students taking practical stream of the Programme), Capital budgeting aspects were stressed as necessary for the market needs. Therefore the experts would suggest the Programme Committee to consider of including additional courses to the Programme or including the above mentioned topics into the course content.
- **The program has two streams – one for practitioners and the other one for students aimed at studying to get PhD degree.** Though the direction of the program for PhD students is in line with the strategy of the University (to perform research through the whole Food Chain and related business sectors), better rationale for the demand of specialist with PhD qualification might be provided. The expert committee suggests reconsidering the strategy of the Programme having this particular stream.
- As the Programme aims at expanding to the international markets (by attracting international students), **more English knowledge and skills development opportunities should be provided for the Programme students, as well as teachers. The Expert Committee is looking for the improvement** of English knowledge, as the deficiency in English makes obstacles for students to use the wider range of mobility opportunities and for teachers – it reduces their abilities to integrate more international financial case studies and literature into the courses.

### ***3. Staff***

The Programme is taught by permanent highly qualified teachers who hold a scientific degree and have adequate teaching and practical experience, who are engaged in scientific research in thematic areas which are part of or related to the subjects taught. The Expert Committee has enough evidence to conclude that teachers are selected on the basis of a competition, which enables to choose best candidates. The turnover of the teachers is insignificant and their number is sufficient to achieve the expected learning outcomes.

Different forms and methods are used in systematic improvement of the teacher's qualification; however some of the teachers do not have sufficient knowledge of foreign languages and their participation in scientific conferences is still low. The Programme Committee admits that it is necessary to improve the teachers' knowledge of foreign languages and their international communication skills by organising foreign language courses. During the visit it was noted that the internships and international exchange visits are limited to the neighbouring countries due to lack of financial resources.

During the visit it was stressed by the graduates and social partners that teachers of the Programme are highly involved in practical research in close relationship with business enterprises, participating in the common research projects and adjusting the study curriculum to the market needs.

Having assessed ***Staff***, the Expert Committee 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 (art) directly related to the study programme being reviewed.

The following strengths and areas for improvement might be provided:

- **Staff of the Programme meets the requirements, having exceptional competence area - Accounting and it's usage for financial decision making** – which was stressed by students and social partners. Teachers are involved in the projects with social partners which assists them to keep up to date and relevant. 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, as mentioned in the above paragraph. Teachers' mobility could be increased giving the opportunities for teachers to integrate international practical experience to the Programme curriculum.

### ***4. Facilities and learning resources***

For implementation of the study programme the Faculty uses the facilities of the University's Building III. In total the Faculty has 11 various size classrooms and 5 computer classes. Their total floor space is 1235 m<sup>2</sup>. The average size of one classroom is 92.8 m<sup>2</sup>, computer classroom – 107 m<sup>2</sup> (on average 0.56 m<sup>2</sup> per one student). In computer classrooms the total number of computers is 4.3 per 100 students (based on aggregate numbers).

In computer classrooms every student is provided with a possibility to work with computer individually. Master's study students are usually studying in smaller classrooms adjusted for team work. Besides, the time of classroom lectures of the first and second study cycles does not coincide, since students of master's studies attend lectures in the evening, whereas part-time

studies are pursued partially via distance learning; therefore students arrive to the University once or twice per month.

The University has enough classrooms and seats in the classrooms. Students have an opportunity to accomplish individual assignments and can use the reading room, the Faculty's Methodics Room, and computer classrooms. The classrooms meet the requirements prescribed in labour and hygiene standards. The state of classrooms is good, but Expert Committee has noticed that a renovation is needed.

University has started implementing the integrated project of science, studies and business centre (valley) „Nemunas“, and plans to repair 9 classrooms of the Faculty in 2013. More than LTL 80 million was allocated for the implementation of this Project. Repair of classrooms will improve work conditions of teachers and students, the classrooms will be warmer and more comfortable and equipped with the ergonomic furniture.

Teachers have a possibility to work independently in the staff room workplaces. 2-4 workplaces are established for teachers in the staff rooms, they are also provided with personal computers, printers and other relevant facilities/tools.

An analysis of the Programme's facilities and learning resources leads to a conclusion that the classrooms which are used to deliver the Programme are equipped with required visual facilities and information technologies; the quantity of classrooms is sufficient. Furthermore, the teachers have good out-of-class work conditions in their offices.

During the analysed period, the library was restocked with scientific literature and resource materials and the users of the library can benefit from numerous virtual resources. The University started renovation works in the classrooms; the plans include repairs of the teachers' offices, common areas, renovation and expansion of the recreation zones, modernisation of the library and the reading rooms, development of the open access to the library holding. According to the Expert Committee opinion renovation is necessary to ensure proper learning and teaching environment.

Having assessed *Facilities and learning resources*, the Expert Committee made the following conclusions: the premises for studies are adequate both in their size and quality; the teaching and learning equipment (laboratory and computer equipment, consumables) 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 analysed facilities and learning resource the following strengths and areas for improvement are raised:

- It should be mentioned, that though **the facilities and learning resources meet the requirements and** they are under an upgrade process. In the near future the Programme will have opportunities to use renovated auditoriums, library resources, etc.
- **Flexible approach to learning including distance learning is applied. A wide range of modern learning methods are used in the Programme, including distance learning resources, video conferences, video lectures, visits to the institutions, case studies, discussion, computerized training, etc. and it is considered as the strength of the Programme.** Wide range of modern learning methods provides good background for the expansion of the Programme to the international markets, as well as to develop the wide range of skills for students.



## **5. Study process and student assessment**

In order to admit well prepared students, minimum requirements are stipulated for those entering the Programme: for persons who have completed the first cycle (bachelor's) studies in the field of Management and Business Administration or Economics or other field studies and studied and have passed the exam on finance and accounting fundamentals and/or special education subjects the total amount of which is at least 24 credits, are allowed to take part in the competition. Persons who don't have sufficient number of credits are provided with a possibility to attend part-time studies. Persons who have completed college (professional Bachelor's) studies, following the completion whereof they have professional experience of at least one year coupled with the completion of bridging courses can also participate in the competition.

A short-list of the Programme entrants is established and the aggregate grade is calculated under the criteria and formula stipulated in the „Rules for Admission of Students to the ASU Master's Studies in 2012“. The rules are prepared every year and are approved by the University Senate. Detailed information on the admission to master's studies is provided in the University's Internet page.

During the period of 2007-2012 the average competitive grade of students admitted to the Programme has changed inconsistently. In 2009 the highest average competitive grade of students admitted to full-time studies was 8.8 points, the lowest in 2007 – 8.1 points and has increased during the period under analysis by approximately 0.1 points. In 2012 the highest competitive average grade of students admitted to part-time studies was 8.6 points, the lowest in 2009 – 6.9 points, and has increased during the period under analysis by approximately 0.1 points. The average competitive grade of students admitted to full-time studies during the period under analysis was 0.6 point higher than average grade of students admitted to part-time studies. In both forms of studies the gap between the minimum and maximum competitive grade for admission to the Programme has decreased. Compared to 2007, in 2012 a minimum grade required for the admission to the full-time studies has increased by 1.5, to the part-time studies – by 0.1 points.

The Expert Committee may confirm that the admission requirements are objectively justified. The graduates get employment in the fields related to the Programme objectives and aims. Working students have good conditions for their studies in the virtual learning environment Moodle; since academic year 2012/2013 first-year part-time students can choose a semi-distance learning form.

A progress monitoring system is in place and functioning at the University and the cumulative assessment system motivates the students to study throughout the term. Master students are required to get at least one publication, as this promotes their responsibility for conscientious conduct of scientific research and the reliability of the research results, boosts the students' creativity.

The University does not tolerate dishonest behaviour and each master student is required to sign a declaration of honour on the authenticity of the Master Thesis. The students are offered relevant academic and social support. They have opportunities to participate in mobility programmes, however, such participation is low, in Expert Committee opinion, due to the weak students' English language skills and weak integration of exchange courses credits into the Programme.

The student involvement in scientific projects implemented by the Programme teachers is too weak. To stimulate the student participation in the above activities, the teachers should decide on

closer individualised cooperation with the students, to define in greater detail the benefits of international studies, to make provisions for offering financial incentives.

Having assessed *Study process and student assessment*, the Expert Committee 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.

The following strengths and areas for improvement are defined:

- The study process and student assessment is well organized. Performance assessment results are considered while developing the Programme. Some achievements of ILO's might be measured more accurately, especially in the areas related to knowledge of agricultural specifics. **Better arrangements should be made for acceptance of credits earned on exchanges abroad.** Students involvement in research activities and the complexity of the research could be extended, especially for those students aiming for PhD degree.

## ***6. Programme management***

Programme management decisions are made by the Faculty Council. When it necessary to know community's opinion on relevant issues, the Faculty convenes a meeting of teachers and scientific workers (or meeting/conference of the academic community of the Faculty).

Studies are administered by the Dean of the Faculty and his administration. Faculty Administration is responsible for the relationship between structural units of the Faculty and outside the Faculty. The Administration plans, organises and controls study process, and timely and effective provision of students' achievements; pursues benchmarking of student learning outcomes; organises and documents final knowledge checks, prepares final study documents; organises work of study programme committees; controls payment of tuition fees; together with the Faculty Students' Representation organises and controls the use of the scholarship fund. The above works are distributed among the administration staff and are included in the job instructions. Faculty Administration is responsible for the provision of all the facilities necessary for the implementation of the Programme.

ASU has a system of study programme and internal quality management that has been described and adopted. The Programme management responsibilities are clearly divided between the Committee, the Institute of Economics, Accounting and Finance, the Council of the Faculty of Economic and Management, the Dean's Office, and the Senate of ASU. Information on Programme implementation is stored in ASU databases. The processes of Programme improvement involve the teachers, students, graduates, and employers. The Expert Committee may confirm that the involvement of social partners is very high, proving close collaboration in the area of the development of the Programme.

Having assessed *Programme management*, the Expert Committee 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.

The following strength of the Programme management might be provided:

- **Programme management is an exceptional area in this Programme.** Inclusion of social partners input in the Programme development is very high, communication with the social partners is an exceptional area, feedback is constantly collected and analysed.

### III. RECOMMENDATIONS

- The uniqueness of the Programme might be stressed more clearly in the curriculum and in the Programme representation to the public. The employment possibilities for the graduates including agricultural and other business areas could be better presented to the public.
- A special subject on finance related to agriculture might be considered. The students, graduates and social partners expressed the wish of including more specialized subjects/or topics into the Programme such as Econometrics for those students who choose practical stream, capital budgeting, IFRS, Financial Law, Tax optimisation. These topics might also be considered for the integration into existing course subjects.
- Better rationale for the demand of specialist with PhD qualification might be provided. The Expert Committee suggests reconsidering the strategy of the Programme having this particular stream.
- 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.
- The Programme has to continue the upgrade process of the facilities and learning resources as it is necessary to ensure and maintain the quality of the facilities in the future.
- Better arrangements should be made for acceptance of credits earned on exchanges abroad.

#### IV. SUMMARY

Having assessed *Programme aims and learning outcomes the expert committee made the following conclusions*: 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/or 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.

- The Expert Committee came to the conclusions, that though the Programme has been broadened recently, **there is uniqueness of the Programme which consists of the combination of financial and accounting knowledge and skills, aimed at servicing small and medium business from the Food Chain and related business areas and reflecting the needs of the region/sector and the mission of the ASU**. Students, who wish so, are provided with the possibility to analyse case studies from agricultural field, which makes the Programme exceptional meeting the needs from the market.
- **The uniqueness of the Programme might be stressed more clearly in the curriculum and in the Programme representation to the public as it is difficult to determine that from the official presentations of the program provided**. The employment possibilities for the graduates including agricultural and other business areas could be better presented to the public.
- Having analysed Programme **aims and objectives**, the conclusion **could be made that the Programme aims at preparing financial specialists, able to use accounting knowledge in financial decision making**. Strong accounting base is used by graduates for work in financial management field which is especially useful in SMEs who require both competences obtained by one person. **The ability to teach students deep accounting knowledge**, which might be used in their future careers, as a strength of the Programme was stressed by students and social partners
- Strength of the Programme is **close relations with social partners, including teachers and students participation in the projects, research, internships, and consultations by the social partners creating strong mutual feedback from both sides**. The social partners are able to employ the students with the combined knowledge and skills in accounting and finance (with special focus on agriculture – if needed) and to get research expertise. Feedback from the social partners provides the possibilities for the Programme Management team to assess how much it meets the needs of the market while updating the content.

Having assessed *Curriculum design*, the Expert Committee made the following conclusions: the curriculum design meets legal requirements; study subjects and/or modules are spread evenly, their themes are not repetitive; the content of the subjects and/or modules is consistent with the type and level of the studies; the content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes; the scope of the programme is sufficient to ensure learning outcomes; the content of the programme reflects the latest achievements in science and technologies.

- **The curriculum design is aimed at giving both – finance and accounting knowledge and skills**, though keeping in mind the uniqueness of the program a special subject on finances related to agriculture might be considered. The students, graduates and social partners

**expressed the wish of including more specialized subjects (another alternative - broadening contents of existing subjects) into the Programme** – e.g. including IFRS, Financial Law, Tax Optimisation, Econometrics (for students taking practical stream of the Programme), Capital budgeting aspects were stressed as necessary for the market needs. Therefore the experts would suggest the Programme Committee to consider of including additional courses to the Programme or including the above mentioned topics into the course content.

- **The program has two streams – one for practitioners and the other one for students aimed at studying to get PhD degree.** Though the direction of the program for PhD students is in line with the strategy of the University (to perform research through the whole Food Chain and related business sectors), better rationale for the demand of specialist with PhD qualification might be provided. The expert committee suggests to rethink the strategy of the Programme having this particular specialization.
- As the Programme aims at expanding to the international markets (by attracting international students), **more English knowledge and skills development opportunities should be provided for the Programme students, as well as teachers. The Expert Committee is looking for the improvement** of English knowledge, as the lack of English makes obstacles for students to use a wider range of mobility opportunities and for teachers – reduces their abilities to integrate more international financial case studies and literature into the courses.

Having assessed *Staff*, the Expert Committee 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.

- **Staff of the Programme meets the requirements, having exceptional competence in the area of Accounting and it's usage for financial decision making** – which was stressed by students and social partners. Teachers are involved in the projects with social partners which assists them to keep up to date and relevant. 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, as mentioned in the above paragraph. Teachers mobility could be increased giving the opportunities for teachers to integrate international practical experience to the Programme curriculum.

Having assessed *Facilities and learning resources*, the Expert Committee made the following conclusions: the premises for studies are adequate both in their size and quality; the teaching and learning equipment (laboratory and computer equipment, consumables) 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.

- It should be mentioned, that though **the facilities and learning resources meet the requirements**, they are under an upgrade process. In the near future the Programme will have opportunities to use renovated auditoriums, library resources, etc.
- **A flexible approach to learning including distance learning is applied. A wide range of modern learning methods are used in the Programme, including distance learning resources, video conferences, video lectures, visits to the institutions, case studies, discussion, computerized training, etc. and it is considered as the strength of the Programme.** Wide range of modern learning methods provides good background for the

expansion of the Programme to the international markets, as well as to develop the wide range of skills for students.

Having assessed *Study process and student assessment*, the Expert Committee 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.

- The study process and student assessment is well organized. Performance assessment results are considered while developing the Programme. Some achievements of ILO's might be measured more accurately, especially in the areas related to knowledge of agricultural specifics. **Better arrangements should be made for acceptance of credits earned on exchanges abroad.** Students involvement in research activities and the complexity of the research could be extended, especially for those students aiming for PhD degree.

Having assessed **Programme management**, the Expert Committee 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.

- **Programme management is an exceptional area in this Programme.** Inclusion of social partners input in the Programme development is very high, communication with the social partners is an exceptional area, feedback is constantly collected and analysed.

Strengths of the Programme	Areas for improvement
<ul style="list-style-type: none"> <li>• Uniqueness of the Programme which consists of the combination of financial and accounting knowledge and skills, aimed at servicing small and medium business from the Food Chain and related business areas and reflecting the needs of the region/sector and the mission of the ASU.</li> </ul>	<ul style="list-style-type: none"> <li>• The uniqueness of the Programme might be stressed more clearly in the curriculum and in the Programme representation to the public. The employment possibilities for the graduates including agricultural and other business areas could be better presented to the public.</li> </ul>
<ul style="list-style-type: none"> <li>• Ability to teach students deep accounting knowledge</li> </ul>	<ul style="list-style-type: none"> <li>• A special subject on finance related to agriculture might be considered. The students, graduates and social partners expressed the wish of including more specialized subjects/or topics into the Programme such as Econometrics for those students who choose practical stream, capital budgeting, IFRS, Financial Law, Tax optimisation. These topics might also be considered for integration into existing course subjects.</li> </ul>
<ul style="list-style-type: none"> <li>• Programme aims at preparing financial specialists, able to use accounting knowledge in financial decision making. Strong accounting base is used by graduates for work in financial management field which is especially useful in SMEs who require both competences obtained by one person.</li> </ul>	<ul style="list-style-type: none"> <li>• Better rationale for the demand of specialist with PhD qualification might be provided. The Expert Committee suggests reconsidering the strategy of the Programme having this particular stream.</li> </ul>
<ul style="list-style-type: none"> <li>• Close relations and strong support from social partners, including teachers and students participation in the projects, research,</li> </ul>	<ul style="list-style-type: none"> <li>• More English knowledge and skills development opportunities should be provided for the Programme students, as well as teachers</li> </ul>

internships, consultations by the social partners creating strong mutual feedback from both sides	
<ul style="list-style-type: none"> <li>• Staff of the Programme meets the requirements, having exceptional competence in the area –of Accounting and it’s usage for financial decision making</li> </ul>	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
<ul style="list-style-type: none"> <li>• Flexible approach to learning including distance learning is applied. Wide range of modern learning methods are used in the Programme, including distance learning resources, video conferences, video lectures, visits to the institutions, case studies, discussion, computerized training, etc.</li> </ul>	<ul style="list-style-type: none"> <li>• The Programme has to continue the upgrade process of the facilities and learning resources as it is necessary to ensure and maintain the quality of the facilities in the future.</li> </ul>
<ul style="list-style-type: none"> <li>• Programme management is an exceptional area in this Programme.</li> </ul>	<ul style="list-style-type: none"> <li>• Better arrangements should be made for acceptance of credits earned on exchanges abroad.</li> </ul>

**While summarizing the conclusions of the Evaluation Report, one might point that Accounting and Finance Programme in Aleksandras Stulginskis University meets the requirements raised for the Master level programmes, is unique, based on the needs of the market and has its niche among the Master’s Programmes in other Lithuanian universities.**

## V. GENERAL ASSESSMENT

The study programme *Accounting and finance* (state code – 621N30003) at Aleksandras Stulginskis 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	3
3.	Staff	3
4.	Material resources	3
5.	Study process and student assessment	3
6.	Programme management	4
	<b>Total:</b>	<b>19</b>

\*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:

Mr. Brian O'Connor

Grupės nariai:  
Team members:

Assoc.prof. dr. Natalja Gurviš

Prof.dr. Mika Vaihekoski

Assoc.prof. dr. Dalia Kaupelytė

Ms. Meda Keleckaitė



**ALEKSANDRO STULGINSKIO UNIVERSITETO ANTROSIOS PAKOPOS STUDIJŲ  
PROGRAMOS APSKAITA IR FINANSAI (VALSTYBINIS KODAS –621N30003) 2013-05-  
22 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-147-1 IŠRAŠAS**

&lt;...&gt;

## V. APIBENDRINAMASIS ĮVERTINIMAS

Aleksandro Stulginskio universiteto studijų programa *Apskaita ir finansai* (valstybinis kodas – 621N30003) 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	4
	<b>Iš viso:</b>	<b>19</b>

\* 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)

&lt;...&gt;

## IV. SANTRAUKA

Įvertinusi *programos tikslus ir numatomus studijų rezultatus ekspertų grupė padarė šias išvadas*: programos tikslai ir numatomi studijų rezultatai yra apibrėžti, aiškūs ir viešai skelbiami; programos tikslai ir numatomi studijų rezultatai pagrįsti akademiniais ir (arba) 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.

- Ekspertų grupė priėjo prie išvados, kad nors programa neseniai išplėsta, **ji yra unikali, nes susideda iš finansų ir apskaitos žinių bei kvalifikacijų, skirta aptarnauti smulkaus ir vidutinio verslo maisto grandinės ir susijusių verslo sričių įmones ir atspindi regiono / sektoriaus poreikius bei ASU misiją**. Studentams, kurie to pageidauja, suteikiama galimybė analizuoti probleminius atvejus, o tai suteikia programai išskirtinę galimybę tenkinti rinkos poreikius.

- **Būtų galima labiau pabrėžti pačios programos unikalumą, o taip pat akcentuoti jį ir pristatant programą visuomenei, kadangi šiuo metu pateikiamuose oficialiuose programos pristatymuose to nematyti.** Visuomenei galėtų būti geriau pateiktos absolventų užimtumo galimybės, įskaitant įdarbinimą žemės ūkio ir kitose verslo srityse.
- Išnagrinėjus programos **tikslus ir uždavinius** būtų galima daryti išvadą, kad **programos tikslas – parengti finansų specialistus, kurie, priimdami finansinius sprendimus, gali pasinaudoti apskaitos tvarkymo žiniomis.** Absolventai turi tvirtus apskaitos tvarkymo pagrindus, reikalingus dirbant finansų valdymo srityje, ypač MVĮ, kur vienam asmeniui reikia turėti abi kompetencijas. Studentai ir socialiniai partneriai kaip programos stiprybę pabrėžė **gebėjimą suteikti studentams išsamių apskaitos žinių**, kurias būtų galima panaudoti toliau siekiant karjeros.
- Programos stiprybė yra **glaudūs ryšiai su socialiniais partneriais, įskaitant dėstytojų ir studentų dalyvavimą socialinių partnerių projektuose, moksliniuose tyrimuose, stažuotėse ir konsultacijose taip sukuriant stiprų abipusį grįžtamąjį ryšį.** Socialiniai partneriai turi galimybę įtraukti studentus, turinčius žinių ir įgūdžių abiejose – apskaitos bei finansų (jei reikia, ypač susijusių su žemės ūkiu) tvarkymo – srityse atliekant mokslinius ir/ ar užsakomuosius tyrimus. Grįžtamasis ryšys, gautas iš socialinių partnerių, padeda programos vadovų grupei įvertinti, kaip programa atitinka rinkos poreikius, ir atnaujinti programos turinį.

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

- **Programos sandara siekiama suteikti ir finansų, ir apskaitos tvarkymo žinių bei įgūdžių**, nors, turint omenyje programos unikalumą, galbūt reikėtų apsvarstyti atskiro finansų dalyko, susijusio su žemės ūkiu, įtraukimo klausimą. Studentai, absolventai ir socialiniai partneriai **išreiškė pageidavimą įtraukti į programą daugiau specialiųjų dalykų (kita alternatyva – išplėsti šiuo metu dėstomų temų /dalykų/ turinį)**, pvz., TFAS, finansų teisę, mokesčių optimizavimą, ekonometriją (studentams, pasirenkantiems programos praktinę kryptį), kapitalo biudžeto sudarymo klausimai būtini rinkos poreikiams patenkinti. Todėl ekspertai programos komitetui siūlytų apsvarstyti papildomų dalykų įtraukimo į programą arba anksčiau minėtų temų įtraukimo į studijų dalykų turinį klausimą.
- **Programa yra dviejų krypčių: viena skirta praktikams, kita – studentams, siekiantiems daktaro laipsnio.** Nors programos, skirtos daktaro laipsnio siekiantiems studentams, kryptis atitinka Universiteto strategiją – atlikti mokslinius tyrimus visoje maisto grandinėje ir susijusiuose verslo sektoriuose, galbūt reikėtų geriau pagrįsti daktaro laipsnį turinčių specialistų poreikį. Ekspertų grupė siūlo persvarstyti programos strategiją, kai įtraukiama ši konkreti specializacija.
- Kadangi šia programa siekiama tapti atviresniais tarptautinėms rinkoms (pritraukiant užsienio studentus), **šios programos studentams ir dėstytojams reikėtų suteikti daugiau anglų kalbos žinių bei įgūdžių tobulinimo galimybių.** Ekspertų grupė **tikisi**, kad anglų kalbos žinios bus **patobulintos**, nes dėl anglų kalbos nemokėjimo studentai negali pasinaudoti platesnio masto judumo galimybėmis, be to, sumažėja dėstytojų galimybės įtraukti į programą daugiau tarptautinių finansinių atvejų studijų ir literatūros.

Išnagrinėjusi **personalo** padėtį, ekspertų grupė padarė šias išvadas: studijų programą vykdančias personalas atitinka teisės aktų reikalavimus; dėstytojų kvalifikacija yra tinkama numatomiems studijų rezultatams pasiekti; dėstytojų skaičius yra pakankamas numatomiems studijų rezultatams pasiekti; dėstytojų kaita užtikrina tinkamą programos vykdymą; aukštoji mokykla sudaro sąlygas dėstytojų profesiniam tobulėjimui, kad jie galėtų dėstyti programą; programą įgyvendinantis akademinis personalas dalyvauja moksliniuose tyrimuose, kurie tiesiogiai susiję su vertinama programa.

- **Programą vykdančias personalas atitinka reikalavimus – turi išskirtinės kompetencijos apskaitos ir jos panaudojimo priimant finansinius sprendimus srityje.** Tai pabrėžė ir studentai, ir socialiniai partneriai. Dėstytojai dalyvauja projektuose su socialiniais partneriais, ir tai padeda jiems neatsilikti nuo naujovių. Kaip minėta ankstesnėje pastraipoje, dalyvauti programoje reikėtų kviestis aukštesnės kvalifikacijos dėstytojus, gerai mokančius anglų kalbą, arba tobulinti dabartinių dėstytojų anglų kalbos įgūdžius. Dėstytojų judumą būtų galima didinti suteikiant dėstytojams galimybę į programos mokymo planą įtraukti tarptautinę praktinę patirtį.

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

- Reikėtų paminėti, kad nors **materialieji ištekliai ir atitinka reikalavimus**, jie vis dar modernizuojami. Netolimoje ateityje atsiras galimybė atnaujinti šiai programai įgyvendinti reikalingas auditorijas, bibliotekų išteklius ir t. t.
- **Taikomas lankstus požiūris į mokymąsi, įskaitant nuotoline studijas. Įgyvendinant šią programą taikoma daug šiuolaikinių mokymosi metodų, įskaitant nuotolinio mokymosi išteklius, vaizdo konferencijas, vaizdo paskaitas, lankymąsi institucijose, probleminių atvejų analizę, diskusijas, kompiuterinį mokymą ir t. t., ir tai laikoma šios programos stiprybe.** Modernių mokymosi metodų gausa yra tvirta programos įsiliesimo į tarptautines rinkas prielaida, ji taip pat leidžia studentams suteikti įvairių kompetencijų.

Įvertinusi **studijų eigą ir jos vertinimą** ekspertų grupė padarė šias išvadas: 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; daugumos programos absolventų profesinė veikla atitinka programos vykdytojų lūkesčius.

- Studijų procesas ir jo vertinimas gerai organizuoti. Tobulinant programą atsižvelgiama į veiklos įvertinimo rezultatus. Kai kurie numatomų studijų rezultatų pasiekimai, ypač su žemės ūkio specifika susijusios žinios, galėtų būti vertinami tiksliau. **Reikėtų nustatyti geresnę kreditų, gautų mainų programos užsienyje metu, įskaitymo tvarką.** Būtų galima padidinti studentų dalyvavimą mokslinių tyrimų veikloje ir tyrimų sudėtingumą, ypač daktaro laipsnio siekiančių studentų atveju.

Įvertinusi **programos vadybą** ekspertų 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.

- **Programos vadyba yra išskirtinė šios programos sritis.** Socialiniai partneriai aktyviai dalyvauja tobulinant šią programą, ryšys su socialiniais partneriais išskirtinis, nuolat renkama ir nagrinėjama grįžtamoji informacija.

Programos stiprybės	Tobulintinos sritys
<ul style="list-style-type: none"> <li>• Programos unikalumas: ji susideda iš finansų ir apskaitos žinių bei kvalifikacijų ir yra skirta aptarnauti smulkaus ir vidutinio verslo maisto grandinės ir susijusių verslo sričių įmones ir atspindi regiono / sektoriaus poreikius bei ASU misiją.</li> <li>• Gebėjimas suteikti studentams išsamių apskaitos žinių.</li> </ul>	<ul style="list-style-type: none"> <li>• Studijų programoje ir pristatant šią programą visuomenei galėtų būti labiau akcentuojama jos specifika. Visuomenei galėtų būti geriau pristatomos absolventų užimtumo galimybės, įskaitant įdarbinimą žemės ūkio ir kitose verslo srityse.</li> <li>• Būtų galima apsvaistyti atskiro finansų dalyko, susijusio su žemės ūkiu, įtraukimo klausimą. Studentai, absolventai ir socialiniai partneriai išreiškė pageidavimą įtraukti į programą daugiau specialiųjų dalykų / temų, pvz., ekonometriją studentams, pasirenkantiems programos praktinę kryptį, kapitalo biudžeto sudarymą, TFAS, finansų teisę, mokesčių optimizavimą. Būtų galima apsvaistyti šių temų įtraukimą ir į esamus studijų dalykus.</li> </ul>
<ul style="list-style-type: none"> <li>• Programos tikslas – parengti finansų specialistus, kurie, priimdami finansinius sprendimus, gali pasinaudoti apskaitos tvarkymo žiniomis. Absolventai turi tvirtus apskaitos tvarkymo pagrindus, reikalingus dirbant finansų valdymo srityje, ypač MVĮ, kur vienam asmeniui reikia turėti abi kompetencijas.</li> </ul>	<ul style="list-style-type: none"> <li>• Reikėtų geriau pagrįsti daktaro laipsnį turinčių specialistų poreikį. Ekspertų grupė siūlo persvarstyti programos strategiją, kai įtraukiama ši konkreti specializacija.</li> </ul>
<ul style="list-style-type: none"> <li>• Glaudūs ryšiai su socialiniais partneriais ir tvirta jų parama, įskaitant dėstytojų ir studentų dalyvavimą socialinių partnerių projektuose, moksliniuose tyrimuose, stažuotėse ir konsultacijose taip sukuriant stiprų abipusį grįžtamąjį ryšį.</li> </ul>	<ul style="list-style-type: none"> <li>• Šios programos studentams ir dėstytojams reikėtų suteikti daugiau anglų kalbos žinių bei įgūdžių tobulinimo galimybių.</li> </ul>
<ul style="list-style-type: none"> <li>• Programą vykdančias personalas atitinka reikalavimus – turi išskirtinės kompetencijos apskaitos ir jos panaudojimo priimančias finansinius sprendimus srityje.</li> </ul>	<ul style="list-style-type: none"> <li>• Reikėtų kviešti dalyvauti programoje aukštesnės kvalifikacijos dėstytojus, gerai mokančius anglų kalbą, arba tobulinti dabartinių dėstytojų anglų kalbos įgūdžius. Dėstytojų judumą būtų galima didinti suteikiant dėstytojams galimybę į programos mokymo planą įtraukti tarptautinę praktinę patirtį.</li> </ul>
<ul style="list-style-type: none"> <li>• Taikomas lankstus požiūris į mokymąsi, įskaitant nuotolines studijas. Įgyvendinant šią programą taikoma daug šiuolaikinių mokymosi metodų, įskaitant nuotolinio mokymosi išteklius, vaizdo konferencijas, vaizdo paskaitas, lankymąsi institucijose, atvejų studijas, diskusijas, kompiuterinį mokymą ir t. t.</li> </ul>	<ul style="list-style-type: none"> <li>• Įgyvendinant šią programą turi būti ir toliau atnaujinamos patalpos bei mokymosi priemonės, nes tai būtina norint ateityje užtikrinti ir išsaugoti šių materialiuųjų išteklių kokybę.</li> </ul>
<ul style="list-style-type: none"> <li>• Programos vadyba yra išskirtinė šios programos sritis.</li> </ul>	<ul style="list-style-type: none"> <li>• Reikėtų nustatyti geresnę kreditų, gautų užsienyje pagal mainų programą, pripažinimo tvarką.</li> </ul>

**Apibendrinant vertinimo išvadas galima teigti, kad Aleksandro Stulginskio universitete vykdoma apskaitos ir finansų programa atitinka magistrantūros studijų programoms keliamus reikalavimus, yra unikali, pagrįsta rinkos poreikiais ir užima tinkamą vietą tarp kitų Lietuvos universitetų magistrantūros programų.**

### III. REKOMENDACIJOS

- Būtų galima labiau pabrėžti pačios programos unikalumą, o taip pat akcentuoti jį pristatant programą visuomenei. Visuomenei galėtų būti geriau pristatomos absolventų užimtumo galimybės, įskaitant įdarbinimą žemės ūkio ir kitose verslo srityse.
- Reikėtų apsvarstyti atskiro dalyko – su žemės ūkiu susijusių finansų – įtraukimo klausimą. Studentai, absolventai ir socialiniai partneriai išreiškė pageidavimą į programą įtraukti daugiau specialiųjų dalykų arba temų, pavyzdžiui, ekonometriją studentams, pasirinkusiems praktinę kryptį, kapitalo biudžeto sudarymą, TFAS (angl. IFRS), finansų teisę, mokesčių optimizavimą. Šias temas galbūt reikėtų įtraukti į šiuo metu dėstomus programos dalykus.
- Galėtų būti pateiktas geresnis daktaro laipsnį turinčių specialistų paklausos pagrindimas. Ekspertų grupė siūlo persvarstyti programos strategiją, kai įtraukiama ši kryptis.
- Šios programos studentams ir dėstytojams reikėtų suteikti daugiau anglų kalbos žinių bei įgūdžių tobulinimo galimybių.
- Būtų galima pasikviesti daugiau aukštos kvalifikacijos dėstytojų dalyvauti šioje programoje arba reikėtų tobulinti esamų dėstytojų anglų kalbos įgūdžius. Dėstytojų judumą būtų galima didinti suteikiant dėstytojams galimybę į programos mokymo planą įtraukti tarptautinę praktinę patirtį.
- Įgyvendinant šią programą turi būti ir toliau modernizuojamos patalpos bei atnaujinamos mokymosi priemonės, nes tai būtina norint ateityje užtikrinti ir išsaugoti šių materialinių išteklių kokybę.
- Reikėtų nustatyti geresnę kreditų, gautų užsienyje pagal mainų programą, pripažinimo tvarką.

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Paslaugos teikėja patvirtina, jog yra susipažinusi su Lietuvos Respublikos baudžiamojo kodekso<sup>1</sup> 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

Vertėjos rekvizitai (vardas, pavardė, parašas)

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<sup>1</sup> Žin., 2002, Nr.37-1341.