



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

LIETUVOS VERSLO KOLEGIJOS ŠIAULIŲ  
SKYRIAUS

***BUHALTERINĖS APSKAITOS (653N44011)***

**VERTINIMO IŠVADOS**

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**EVALUATION REPORT  
OF ACCOUNTING (653N44011)  
STUDY PROGRAMME**

**AT LITHUANIA BUSINESS COLLEGE, ŠIAULIAI  
DEPARTMENT**

Grupės vadovas:  
Team Leader:

John Cusack

Prof. Dr. Piotr Dominiak

Grupės nariai:  
Team members:

Prof. Dr. Alexandru Tugui

Dr. Aldona Skučaitė

Meda Keleckaitė

Išvados parengtos anglų kalba  
Report language - English

Studijų kokybės vertinimo centras

## DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<b>Buhalterinė apskaita</b>
Valstybinis kodas	653N44011
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės studijos
Studijų pakopa	Pirmoji
Studijų forma (trukmė metais)	Nuolatinė (3), iššėstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Buhalterinės apskaitos profesinis bakalaurs, profesinė kvalifikacija - buhalteris
Studijų programos įregistravimo data	2003-03-04

## INFORMATION ON ASSESSED STUDY PROGRAMME

Name of the study programme	<b>Accounting</b>
State code	653N44011
Study area	Social Sciences
Study field	Accounting
Kind of the study programme	College studies
Level of studies	First
Study mode (length in years)	Full-time (3), part-time (4)
Scope of the study programme in credits	180
Degree and (or) professional qualifications awarded	Professional bachelor degree in Accounting, qualification - accountant
Date of registration of the study programme	2003-03-04

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## I. INTRODUCTION

Lithuania Business College (hereafter—LBC or College) is a higher education school, established in 1999 as the Šiauliai Department of Education of Klaipėda School of Further Education for Secretaries—Managers' Assistants.

The main stages in the evolution of the College have been as follows: In 2005, the Departments of Social Sciences and Humanities were established in the Šiauliai Department of Education. The following year, by a decision of the Academic Council, the Šiauliai Department of Education was reorganized into the Faculty of Šiauliai. In August 2009, LBC merged with the College of Management, Law and Languages of the Šiauliai region to form the West Lithuanian Business College (WLBC); this name was retained until August 2012 when the current title was adopted for the institution.

Since September 2009, based on the Order No. ISAK-1929 of the Minister of Education and Science of the Republic of Lithuania, dated 28 September 2009, WLBC began the implementation of Law and Economics study programmes. The College mission is focused upon producing suitably qualified graduates to meet labor market needs in the North and Western Regions of Lithuania. Currently, the following nine higher education, college-level programmes are provided: Business Management, Administration of Enterprises and Institutions, Economics, Recreation and Tourism Business Management, Trade Management, Management of Construction Business, Computer Programming/Applied Informatics, Law, Accounting.

The professional Bachelor in Accounting programme was validated externally in 2010, and has been amended twice in the interim period. In preparation for the current evaluation by an international expert panel, the College conducted an internal review of the programme and produced a Self- Evaluation Report (SER). This report, together with wide-ranging discussions which the panel held with stakeholders and an assessment of facilities and learning resources formed the basis for the evaluation of the programme, which is the subject of this report. The site visit to the College took place on 22 October 2013. *This evaluation report should be read in conjunction with the report produced for the identical programme delivered in Klaipėda department.*

## II. PROGRAMME ANALYSIS

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

The aims of the study programme are “to prepare a specialist (accountant), holding a degree of professional bachelor who referring to the latest knowledge and information gathered on the basis of results of fundamental and applied research, indispensable in a complex, dynamic, multicultural professional environment, is able to carry-out professional activities and to engage independently into further competence development in order to ensure effective solving of relevant professional problems, to plan and organize operations, to maintain accounting records, to manage and control financial processes within enterprises, institutions and organizations, to apply thinking

skills and approaches allowing for creative response in new situations, to communicate in Lithuanian and foreign languages, to convey information both to expert and non-expert audiences, to work individually and in a team, to continuously develop his/her professional competence and broaden general outlook” (SER).

These aims have been identified and defined appropriately in relation to academic and professional requirements and the needs of the labor market. However, although the College cites a growth in opportunities for accounting specialists nationally, there appears to be minimal demand from students for this programme at the present time. The learning outcomes designed to complement the above aims are divided into five major categories: 1) Accounting knowledge and its application; 2) Abilities to implement accounting research; 3) Special abilities; 4) Social abilities; 5) Personal abilities.

From an academic perspective, a categorization of learning outcomes is acceptable when correlated and integrated with the overall aims of a programme and the subject/module content within the study curriculum. As presented in the SER, there is an absence of links between the learning outcome category (referred to above) and the description provided for the study modules upon which the attainment of those learning outcomes has been focused. In other words, the content of lectures and practical assignments for subjects such as Philosophy, Psychology, English Language, Economics, Higher Mathematics, Principles of Management, Economic Statistics, and Principles of Law does not relate directly to the prescribed learning outcomes for those modules.

The concept of learning outcomes is not properly understood by all stakeholders. This communication deficit must be addressed in order to provide students, in particular, with clearly signposted directions as they progress through the curriculum. Teachers have a key role to play in explaining and continually reinforcing the meaning and importance of learning outcomes and in defining for students how each project/assignment within the assessment process has clearly identifiable learning outcomes.

The aims of this professional Accounting programme meet the needs of employers, relate directly to the mission of the College, are in accordance with a series of documents specific to national and regional plans, and correspond, in general, with the vision outlined in the current strategic plan for the Šiauliai Region. The aims and learning outcomes are consistent with the type and level of studies being provided, and there are appropriate policies and procedures in place to monitor their attainment. The College has implemented a system to review the programme periodically so that it may be kept up to date and relevant in terms of employment opportunities and career development prospects for graduates.

The College has confirmed that “Revisions of the study programmes are discussed and approved in the Academic Board. Amendments and revisions of the Accounting study programme are triggered by expectations and interests of employers of the region and changes in the national and global economies”. (SER).

Public access to information regarding the aims and learning outcomes of the programme should be more widely available. Within the web site of the Klaipėda Division of the College there is a section devoted to the Faculty in Šiauliai. Reference to the aims and learning outcomes of this particular programme is missing from both the Lithuanian and English versions of the information provided.

The overall scope of the programme is sufficient to ensure the achievement of the aims and learning outcomes, in accordance with the requirements for a professional Bachelor degree in Accounting as defined within the European Higher Education Qualifications Framework (EHEQF) and prescribed for a Level 6 award under the Lithuanian Qualifications Framework.

## ***2. Curriculum design***

Students may opt to study under a full-time programme delivery mode (6 semesters) or a part-time mode (8 semesters). The curriculum is identical in both cases. The total number of student effort hours to justify the attainment of 180 credits is 4,800. The ratio between class contact and self-study hours is 3:7. This proportion implies an excessive self-study commitment, particularly for part-time students. In this context, the fullest achievement of learning outcomes is rendered more difficult as theory lectures are responsible for just 8.44% of the hours attributed to the programme. Classes and seminars contribute only a further 12.9% of those total hours.

The curriculum, which contains two specializations - Management and Activity Audit and Financial Accounting consists of five groups of subjects (general, elective, basic professional, special professional, and specialized), as well as student practices. According to legislation, the minimum number of credits for study field subjects is 135. The programme meets this requirement when the 30 credits for practices are combined with the 106 credits assigned for study field subjects.

The organisation and structure of the curriculum complies with the following legislation:

- Order of the Minister for Education and Science of the Republic of Lithuania. “Approving the General Requirements of the First Degree and Integrated Study Programmes”. April 9, 2010, No V-501;
- Order of the Minister for Education and Science of the Republic of Lithuania. “Regulations of Management and Business Administration Studies” July 31, 2008. No. ISAK-2294.

The elective subjects from which three must be selected include: Organisational Behaviour, Basics of Communication, Market Research, Economics of Enterprises, Language for Professional Practice, Business Law, Management of Innovations, Entrepreneurship, and Pricing. In reality, the availability of electives is somewhat irrelevant, given the small number of students enrolled on the programme. However, modules such as Organisational Behaviour, Business Law, and Entrepreneurship are worthy of mandatory recognition within the curriculum, while a case could also be

made for granting compulsory status to Basics of Communication, Economics of Enterprises, and Language for Professional Practice. While it may not be practical to include each of these modules as full subjects within the curriculum, elements of their content should be adopted into mainstream studies because of the significance and relevance of the topics for aspiring accountants. Additionally, key sections from the Pricing subject could be incorporated into the Management Accountancy syllabus.

Amongst the reservations which the panel wishes to express in relation to curriculum design are the following:

- The number of credits assigned for elective modules appears to be insufficient. A total of 23 credits (9 for selected subjects (3x3) and 14 for the specialisation component) falls short of the 30 credits required;
- A review of the subject Principles of Research Work suggests that it belongs to the general subjects rather than the basic professional subjects category. The reverse comment can be made regarding the subject Document Management, which is more professional than general in focus and content;
- In the delivery of the programme under the full-time study mode, all subject specialisations are concentrated in the fifth semester. The approach adopted for part-time studies, whereby such subjects are distributed over three semesters, is preferable from a learning perspective;
- Similar important topics are repeated in the subjects Sociology and Principles of Research Work e.g. ethical problems of research. This may not be an issue depending on the emphasis used in the delivery of the respective content. Some subjects, such as Sociology, Psychology, Micro and Macroeconomics, and Principles of Management contain extensive and somewhat impractical syllabuses allowing for just a superficial coverage of the material due to the limited number of contact hours available. A concentration on fewer topics, with a more in-depth coverage being provided, is highly advisable in such cases;
- The subject Principles of Research Work is seen as general and theoretical in nature and not specifically related to the focus of the remainder of the curriculum or the work of the graduate from a programme of this type;
- Recommended textbooks and related material linked to many subjects should be more focused. The current expectation that students will refer to most of the publications contained in such expansive lists as those associated with modules such as Sociology, Philosophy, Economics, Law and Management is unrealistic. Not all textbooks mentioned in the programme description are up to date or particularly relevant for studies at this level;
- The use of the word 'Higher' in the title of the subject Higher Mathematics could present a psychological barrier for enrolled and prospective students;
- Returning to the theme of time allocation, the subject Principles of Law appears to have a mere 10 hours of lectures, supplemented by 15 hours of practice. In essence the syllabus delivery is reduced to approximately one hour per topic, with no adequate reference to commercial law and contract law (it is understood that Business Law is also part of the curriculum- however, this is an elective component). Similar remarks about inadequate hours for a proper delivery of content can be made in relation to other subjects, such as Tax Accounting, Enterprise Financial Management, and Performance Analysis. In

the module Principles of Research Methods, the topics of quantitative and qualitative research have been allocated only two hours;

- In some instances, the goals of subject learning seem to be seriously overstated. For example, it is envisaged that students of the Financial Evaluation of Investments module “will be able to construct and manage a portfolio of securities” and “will be able to analyse the investment environment”. This optimism is extremely hard to justify;
- Within the Financial Accounting specialisation, it appears from the programme description that international accounting standards are covered in a one-hour lecture. The objectives of this particular subject are also over ambitious. This difficulty is compounded by the expectation that the student of Business Accounting will be able "to apply International Accounting Standards and the Accounting Standards of Lithuania";
- The aims of the study module in Occupational Health and Safety do not relate to the syllabus content;
- There is some overlap in the syllabus content of subjects, such as Audit of Management, Internal Control System, and Financial Audit;
- Further examples of inadequate opportunity to readily achieve the learning outcomes can be said to arise in subjects such as International Finance Payments and Financial Markets. In each case the direct contact time is 20 hours;
- There are some anomalies in the use of subject/module names, as presented in different parts of the Self-Evaluation Review. Consistency in subject titles is necessary throughout all documentation.

The syllabus/module content of the various subjects is generally consistent with a study programme of this type at professional Bachelor degree level. The distribution of credits is spread evenly across semesters i.e.  $28 + 32 + 29.5 + 30.5 + 30 + 30 = 180$  (full-time mode), and  $21 + 23 + 23 + 22.5 + 22.5 + 23 + 19.5 + 25.5 = 180$  (part-time mode). The practical experience intended to integrate theory and practice and allow the student the opportunity to develop the necessary skills and competencies is adequate.

In general, and despite the reservations expressed above, it may be stated that the scope of the programme is consistent with the type and level of studies on offer and can be regarded as sufficiently wide to enable the attainment of the stated learning outcomes.

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

For the implementation of the programme, the college employs 16 teachers on a full-time basis; four have PhD degree qualifications, ten hold Master's degrees, and the remaining two have first degree awards. Full-time academic staff with at least three years' practical experience in the field of the taught subject account for 84.2% of teachers involved in programme delivery. Out of a total of 30 subjects, 81.3% (26) are taught by lecturers employed on a full-time basis.



All subjects belonging to the block of basic professional modules are taught by eleven full-time lecturers. Four members of academic staff are classified as researchers, and thirteen teachers published scientific papers or textbooks during recent years. All full-time teachers deliver subjects directly related to their formal qualifications and/or practical experience. Visiting lecturers from Klaipėda and elsewhere are also involved in teaching aspects of the programme.

Over two years ago (April-June 2011), staff underwent an 80-hour training programme on the implementation of ISO 9001 in higher education, with many also participating in EDUCON organised by Šiauliai State College in the same year. Looking to the future, the College has identified the further professional development of staff as a priority.

Scope exists for a stronger involvement of teachers in research and the production of scientific papers. Greater participation from members of academic staff in internships is also highly desirable in order to keep their knowledge up to date and enhance their understanding of the links between theory and practice. The development of a competence in English amongst teachers would be a significant step in adding value to the programme and increasing the international dimension of studies.

The discussion between the evaluation panel and members of academic staff confirmed that more regular, formal communication between teachers assigned to the programme is essential. This would allow for the sharing of ideas and experience, establish a common purpose, and enable each member of academic staff to become aware of the necessity to integrate his/her subject with the remainder of the curriculum. The outcome would be a more effective approach to programme delivery, due to each teacher possessing a better understanding of the role and importance of all subjects within the curriculum.

There are discrepancies between the study plan as presented in the SER and teachers' comments regarding the semester in which particular subjects are delivered. For example, Document Management is listed for Semester two in the SER, but teaching staff representatives informed the panel that this subject is taught in the first semester, while there also seemed to be some ambiguity regarding whether Tax Accounting is taught in the third year or the third semester. The sequence in which subjects are presented has implications for the total learning experience, and the College is advised to review the appropriateness of current arrangements in this regard.

Generally speaking, students participating in a focused programme, such as the professional Bachelor in Accounting, should be given the opportunity from the outset to take one or more introductory specialist subject(s) related to the focus of their studies. This approach to subject sequencing is also likely to enhance student motivation.

The comparatively low student numbers participating in the programme may be seen as both an advantage and a disadvantage from a pedagogical perspective. The small

class sizes allow teachers to provide more individual tuition and personal attention; on the other hand, there is an inadequate opportunity for wide-ranging discussions and the development of analytical approaches to problem solving, decision making and team working activities within the student group. The current student-staff ratio, as presented in the SER is 1.2:1. While chronological age does not correlate directly to effective or inspirational teaching, it can be said that 50% of teachers are aged under 45 years.

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

The Šiauliai Faculty of Lithuania Business College has access to a total area of 467m<sup>2</sup>. Lectures and practical classes are organized in five rooms containing multimedia equipment and having a seating capacity ranging from 18-30 work spaces. The computer laboratory can accommodate 30 students, while a conference hall with a capacity for 70 students may also be utilised.

Library facilities within the College are adequate. However, the introduction of more modern textbooks and international publications in English is needed, as may be seen from details contained in the programme description. Since 2009, an e-library called MOBIS has been provided. The list of recommended reading attached to particular subjects should be reduced to become more realistic and targeted in terms the anticipated response from students.

The accounting software package Stekas is used, together with free Accounting software available over the internet. In total, students have the opportunity to become familiar with three accounting software packages. Alumni recommend the addition of at least one further software package, together with a stronger focus on the development of the students' competence in the English language. One personal computer is made available for every three students.

While the virtual learning environment Moodle has been introduced, students indicated in discussion with the panel that they are not using this resource to maximum advantage. The involvement of a greater number of teachers in providing study materials in Moodle should be encouraged. The use of such platforms is particularly relevant for students of this programme because of the limited direct teaching and due to the fact that not all students avail of the opportunities provided for consultation with members of teaching staff.

The physical infrastructure for curriculum delivery is adequate, and provision has been made to include a leisure zone for students where they meet to discuss aspects of their studies. Access and facilities for students with disabilities are also provided by the College. In general, it can be stated that the facilities and learning resources available are adequate to help ensure the achievement of the stated aims and learning outcomes of the programme.

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

Since the academic year 2009-2010, the admission and enrolment of students has been performed in accordance with regulations governing general procedure for admission to schools of higher education and College policy in this area. The average competitive grades of students upon entry has varied from 5.4 to 19.2 points across different years.

From the study plan it is apparent that the syllabus content of many subjects is too extensive to be covered in any meaningful way, as was mentioned earlier in this report. The concentration of specialist subjects into the fifth semester is unsatisfactory from a learning perspective. The study plan should also place a stronger emphasis on the development of IT skills and devote appropriate attention to international as well as national accounting standards. The reservations expressed earlier regarding various features of the curriculum are also highly relevant in any evaluation of the study process.

Over the past two years, fifteen students have graduated with the qualification. In the current academic year, one student joined the programme on a full-time basis and one on a part-time basis. However, the distinction between full-time and part-time is more artificial than real and not readily discernible from the timetables, except for the fact that part-time students follow the curriculum under a system which involves block study periods. In view of the number of direct class-contact hours, the term full-time student is something of a misnomer. There are 18 students registered on the programme in the current academic year.

The introduction of the thesis as a mandatory element within the overall assessment process places specific demands on both academic staff and students. It is essential that students develop the research skills and competencies necessary to produce an analytical and evaluative project rather than simply concentrating on the presentation of descriptive material. The panel recommends the inclusion of a reflective section in the thesis to allow the student to review the overall learning experience gained from the completion of a research project at this level. This additional component would also facilitate those involved in assigning marks, as they would have a further important criterion to assess.

The assessment system is clear, adequate and understood by students. Results are normally provided for students within three days of completing the particular assignment. Students are also given comments and suggestions from teachers regarding how the work might be improved. Formally, students have the opportunity to go abroad. However, in practice, the lack of full-time students militates against participation in academic exchange schemes. The students' level of English is also a barrier in this regard.

The panel was informed that 80% of graduates are in employment related to their qualification. In this context, it should be taken into account that some part-time students are already working in the accountancy field prior to joining the programme.

During the discussion between the panel and social partners, reference was made to the fact that some graduates from the programme are currently unemployed.

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

One of the biggest issues for academic management is the decline in student demand for the programme. A review of current marketing and promotional strategy is urgently needed if this trend is to be reversed. The Study Programme Committee has an important role to play in this regard, as well as a key function in helping to assure the quality of studies. The working of this committee could be organized on a more formal basis to offer guidance and advice regarding curriculum content, teaching methodologies and assessment procedures. It is understood that meetings of the group currently take place on an ad hoc basis. The wider involvement of alumni and representatives of social partners as committee members and also as visiting lecturers is advisable.

In the context of total student enrolment, the participation of two students in delivering reports at conferences in 2011 and the fact that three students availed of a similar opportunity in 2012 is encouraging. The ‘adaptation week’ introduced by the College helps students to obtain information about the programme and to adjust to higher education generally. In this regard, it is essential for academic and administrative staff to repeat certain information, including details of the anti-plagiarism policy, at regular intervals over the duration of studies. A formal College policy, consistently implemented, is essential to combat any attempt at cheating by students. This will serve to maintain the status of the programme and the reputation of the graduates. Merely allowing a student who is guilty of dishonest behaviour to repeat the examination/ assignment is not an adequate deterrent.

There should be a stronger emphasis on student research for exploring the latest ideas and developments in the field of Accounting and providing the foundation for the thesis as the final component of studies. As indicated above, the Moodle system is not currently delivering full value to students who appear to be unaware of its potential and overall benefit in terms of the learning process. Details of teaching methodology were not provided in the SER which was informative but not particularly critical or analytical in assessing the quality dimensions of the programme.

In 2011, the College implemented ISO 9004: 2000 quality management system, certified in accordance with ISO 9000 series standards. In the context of the students’ practical work experience, since 2008 bilateral agreements have become tripartite involving the student, the placement company or organisation and the institution. This represents a positive development on the part of management, designed to enhance the commitment to quality of each stakeholder associated with the work placement process. Also in terms of academic management, the College is commended for the focus placed on trying to ensure “a direct correlation of student performance assessment criteria with study learning outcomes” (SER).

### III. RECOMMENDATIONS

This external evaluation report should be considered as an integrated document which contains suggestions and recommendations intended to improve and add value to the overall quality of this programme. Some of the proposals already made are reiterated below.

- The programme aims and learning outcomes should place a stronger emphasis on the development of students' higher-level thinking skills of analysis, synthesis and the evaluation of alternative approaches to problem solving and decision making in accounting and general business practice;
- The correlation between programme aims and learning outcomes, module learning outcomes, and syllabus content needs to be transparent and unambiguous throughout the curriculum. Student awareness and understanding of the learning outcomes concept requires significant improvement. An overall strategy and an appropriate institutional framework to monitor programme subject content should be adopted and implemented;
- It is necessary to increase number of credits for elective subjects within the curriculum; while the Principles of Research Work subject should be included to general subjects, with the subject Document Management being transferred to the basic professional subjects group;
- Certain subjects (or elements thereof) on the list of electives should become mandatory, as highlighted earlier in this report. The academic goals of particular modules, such as Financial Evaluation of Investments, are overly ambitious. The coverage afforded to international accounting standards is seen as inadequate;
- Reconsideration should be given to the sequencing of specialized subjects within the full-time curriculum in order to enhance the quality of the programme. Subjects/ modules directly related to the focus of studies should be introduced into the curriculum at the earliest possible stage of delivery;
- In terms of facilities and resources, the introduction of additional accounting software packages and the wider application of the Moodle system would enhance and enrich the quality of student learning;
- General subjects (Philosophy, Sociology, Psychology) and basic professional subjects (Principles of Management, Micro and Macroeconomics) should be refined to allow for a more in-depth concentration on selected topics, due to the comparatively small volume of teaching hours available. The delivery of programme content in separate lectures for accounting students is strongly encouraged. A wider coverage of EU business policy, with particular reference to the implications for Lithuania, should be reflected in the curriculum;
- Lists of recommended textbooks and other publications could be more realistic in length, as may be identified from an analysis of the programme description. The inclusion of a wider range of publications in English to supplement attempts to develop staff and student competence in the language is highly desirable. Efforts should also be made to teach some modules in English;
- It is essential that library stock and resources are updated on a continuous basis to provide student access to the latest theories and issues in the accounting field. The electronic resources of the library should be expanded,

- and the introduction of more sophisticated computer programs for statistical calculations and enterprise risk management might also be considered;
- The commitment of teaching staff to research and their participation in scientific conferences deserves ongoing encouragement as does their involvement in the production of scientific papers for publication in learned journals and periodicals. Consideration might also be given to the promotion of internship opportunities for academic staff;
  - The membership, role and functions of the Study Programme Committee require renewal and reinforcement along the lines proposed in this document. The formal adoption and implementation of an anti-plagiarism policy is essential for the maintenance of the credibility of the programme into the future;
  - Members of academic staff should meet regularly on a formal basis to discuss aspects of student care, programme content, academic delivery, and the assessment process with a view to developing integrated assignments/assessment tests. A greater degree of interaction between Šiauliai teachers and their counterparts in Klaipėda is also recommended.

#### **IV. SUMMARY**

The professional Bachelor in Accounting programme was introduced by the College on the basis of an anticipated regional and national demand for qualified specialists in this area of studies. The projected level of student interest in the programme has not materialised to date, and the College's academic management is advised to consider a revised marketing and promotional strategy in an attempt to increase student recruitment to a viable and sustainable level.

The study programme meets all legal requirements, and the scope of the curriculum is sufficient to meet the aims and learning outcomes which have been established. Facilities and learning resources are adequate. However, this review has identified aspects and areas where further improvement in resources and the study process generally should be achieved in order to improve overall programme quality and prepare the student for the challenges and opportunities likely to be encountered as a practising accountant upon graduation.

The balance between direct teaching and self-study hours places a major responsibility on the student to manage the individual learning process and display the motivation and commitment required for the attainment of prescribed aims and learning outcomes. The involvement of the College in the self-study process expected from the student requires greater attention, and a review of the timetabling arrangements for part-time students should be undertaken to increase effectiveness from a pedagogical perspective

The use of English in subject delivery is strongly recommended. Other areas open to further improvement include the ongoing level of formal communication between members of teaching staff, the role and functioning of the Study Programme Committee and the definition of more realistic academic goals for particular subjects.

A stronger concentration on international accounting standards and associated regulatory bodies would also enhance the learning process.

The panel members wish to thank College staff, students and all other stakeholders for the courtesy and cooperation displayed during the site visit to the institution.

## V. GENERAL ASSESSMENT

The Accounting study programme (state code – 653N44011) at Lithuania Business College, Šiauliai department is given **positive** evaluation.

*Study programme assessment in points by fields of assessment.*

No.	Evaluation Area	Evaluation Area in Points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	2
3.	Staff	2
4.	Facilities and learning resources	3
5.	Study process and student assessment	2
6.	Programme management	2
	<b>Total:</b>	<b>14</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:

John Cusack

Grupės nariai:

Team members:

Prof. Dr. Piotr Dominiak

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Dr. Aldona Skučaitė

Meda Keleckaitė



**LIETUVOS VERSLO KOLEGIJOS, ŠIAULIŲ FAKULTETO PIRMOSIOS  
PAKOPOS STUDIJŲ PROGRAMOS BUHALTERINĖ APSKAITA  
(VALSTYBINIS KODAS – 653N44011) 2013-12-23 EKSPERTINIO  
VERTINIMO IŠVADŲ NR. SV4-576 IŠRAŠAS**

<...>

**V. APIBENDRINAMASIS ĮVERTINIMAS**

Lietuvos verslo kolegijos, Šiaulių fakulteto studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44011) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	3
2.	Programos sandara	2
3.	Personalas	2
4.	Materialieji ištekliai	3
5.	Studijų eiga ir jos vertinimas	2
6.	Programos vadyba	2
	<b>Iš viso:</b>	<b>14</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)

<...>

**IV. SANTRAUKA**

Ši *Buhalterinės apskaitos* profesinio bakalauro programa Kolegijoje pradėta įgyvendinti atsižvelgiant į numatomą regiono ir šalies paklausą kvalifikuotiems šios

Studijų kokybės vertinimo centras

studijų srities specialistams. Planuojamas studentų susidomėjimo šia programa lygis iki šiol dar nepasiektas, tad Kolegijos akademinei vadovybei patariama persvarstyti savo rinkodaros ir reklamavimo strategiją, kad priimamų studentų skaičius užtikrintų programos perspektyvumą ir tvarumą.

Studijų programa atitinka visus teisės aktų reikalavimus, jos turinys yra pakankamas numatytiems studijų rezultatams pasiekti. Mokymosi ir materialųjų išteklių pakanka. Tačiau šiose vertinimo išvadose nurodyta, kokiose srityse reikia toliau gerinti išteklius ir kokiais aspektais tobulinti studijų procesą, kad pagerėtų bendra programos kokybė, o studentai būtų parengti taip, kad galėtų priimti iššūkius, su kuriais gali tekti susidurti, kai baigę programą dirbs buhalteriais, ir pasinaudoti galimybėmis.

Tiesioginiam mokymui ir savarankiškam mokymuisi skirtų valandų santykis yra didelė atsakomybė studentui; jis turi pats organizuoti savo individualaus mokymosi procesą ir turėti motyvacijos bei pasiryžimo, kurio reikia nurodytiems tikslams bei studijų rezultatams pasiekti. Kolegija turėtų daugiau dalyvauti savarankiškų studijų procese, kaip to tikisi studentai; be to, ji turėtų peržiūrėti išstėtinių studijų tvarkaraštį, kad padidintų pedagoginio darbo efektyvumą.

Primygtinai rekomenduojama dėstyti dalykus angliškai. Kitos sritys, kurias dar galima tobulinti, yra oficialus dėstytojų tarpusavio bendradarbiavimas, studijų programos komiteto vaidmuo ir funkcijos bei realesnių akademinių tikslų, susijusių su konkrečiais dėstomaisiais dalykais, nustatymas. Be to, studijų procesą sustiprintų didesnis dėmesys tarptautiniams apskaitos standartams ir susijusioms reguliavimo institucijoms.

Vertinimo grupės nariai dėkoja Kolegijos darbuotojams, studentams ir visiems kitiems socialiniams dalininkams už malonų priėmimą ir bendradarbiavimą vizito Kolegijoje metu.

### **III. REKOMENDACIJOS**

Šios išorinio vertinimo išvados turėtų būti laikomos vientisu dokumentu, kuriame pateikti pasiūlymai ir rekomendacijos, skirti pagerinti bendrą programos kokybę ir suteikti jai didesnės vertės. Kai kurie pirmiau pateikti pasiūlymai kartojasi toliau.

- Programos tiksluose ir numatomuose studijų rezultatuose turėtų būti labiau akcentuojamas studentų aukštesnio lygio mąstymo įgūdžių, susijusių su analize, apibendrinimu ir alternatyvių problemų sprendimo būdų bei sprendimų priėmimo buhalterinės apskaitos ir bendrosios verslo praktikos srityje vertinimu, gerinimas.
- Ryšys tarp programos tikslų ir numatomų studijų rezultatų, modulių mokymosi rezultatų ir programos turinio turi būti skaidrus ir aiškus. Studentai turi žymiai geriau susipažinti su numatomais studijų rezultatais ir geriau

suvokti jų koncepciją. Reikėtų priimti ir įgyvendinti bendrą strategiją ir atitinkamas institucines gaires, skirtas kontroliuoti programos dalykų turinį.

- Būtina daugiau kreditų skirti pasirenkamiesiems programos dalykams programos turinyje. Dalykas *Mokslo tiriamojo darbo principai* turi būti priskirtas bendriesiems dalykams, o dalykas *Dokumentų valdymas* - į pagrindinių profesinių dalykų grupę.
- Kaip prieš tai nurodyta šiose išvadose, kai kurie pasirenkamųjų dalykų sąrašė nurodyti dalykai (arba jų elementai) turėtų tapti privalomais. Kai kurių konkrečių modulių, pavyzdžiui, *Finansinio investicijų vertinimo*, akademiniai tikslai yra pernelyg ambicingi. *Tarptautinių apskaitos standartų* dėstymui skiriamas laikas nėra tinkamas.
- Siekiant pagerinti programos kokybę reikėtų apsvarstyti nuolatinės studijų programos specializacijos dalykų seką. Įgyvendinant šią programą reikėtų kuo anksčiau dėstyti dalykus ir (arba) modulius, tiesiogiai susijusius su studijų objektu.
- Kalbant apie materialiuosius išteklius, įdiegus daugiau buhalterinės apskaitos programinės įrangos paketų ir daugiau naudojančią *Moodle* sistemą pagerėtų studijų kokybė.
- Bendrieji dalykai (filosofija, sociologija, psichologija) ir pagrindiniai profesijos dalykai (vadybos principai, mikroekonomika ir makroekonomika) turėtų būti išsamesni, kad būtų galima labiau pasigilinti į pasirinktas temas, nes dėstymui skirta palyginti nedaug valandų. Primitytinai raginama, kad buhalterinės apskaitos studentams programos turinys būtų perteikiamas atskirose paskaitose. Programoje turi labiau atsispindėti ES verslo politika, ypač jos poveikis Lietuvai.
- Kaip matyti iš programos aprašo analizės, rekomenduojamų vadovėlių ir kitų leidinių sąrašo ilgis galėtų labiau atitikti tikrovę. Labai pageidautina, kad būtų įtraukta daugiau leidinių anglų kalba, kurie padėtų darbuotojams ir studentams gilinti anglų kalbos žinias. Be to, reikėtų pasistengti kai kuriuos modulius dėstyti anglų kalba.
- Labai svarbu, kad bibliotekos ištekliai būtų nuolat atnaujinami ir studentai turėtų galimybę susipažinti su naujausiomis buhalterinės apskaitos teorijomis bei klausimais. Elektroniniai bibliotekos ištekliai turėtų būti didinami, taip pat būtų galima apsvarstyti modernesnių kompiuterinių programų, skirtų statistiniams skaičiavimams ir įmonių rizikos valdymui, įsigijimo klausimą.
- Reikia nuolat skatinti dėstytojus vykdyti mokslinius tyrimus ir dalyvauti mokslinėse konferencijose, rašyti mokslinius darbus ir skelbti juos moksliniuose žurnaluose bei periodiniuose leidiniuose. Būtų galima pagalvoti apie akademinio personalo galimybių stažuotis propagavimą.
- Studijų programos komiteto narys, vaidmenį ir funkcijas reikia atnaujinti ir sustiprinti taip, kaip siūloma šiame dokumente. Siekiant ateityje išsaugoti programos patikimumą, svarbiausia oficialiai patvirtinti ir įgyvendinti antiplagijavimo politiką.
- Akademinis personalas turėtų nuolat rengti oficialius susitikimus, kad aptartų rūpinimosi studentais klausimus, programos turinį, dėstymą ir vertinimo tvarką ir parengtų integruotas užduotis ir (arba) vertinimo testus. Taip pat rekomenduojama, kad Šiaulių dėstytojai ir jų kolegos Klaipėdoje daugiau bendradarbiautų.

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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