



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

KLAIPĖDOS VALSTYBINĖS KOLEGIJOS  
***BUHALTERINĖS APSKAITOS (653N44010)***  
**VERTINIMO IŠVADOS**

---

**EVALUATION REPORT  
OF ACCOUNTING (653N44010)  
STUDY PROGRAMME  
KLAIPĖDA STATE COLLEGE**

Grupės vadovas:  
Team Leader:

John Cusack

Grupės nariai:  
Team members:

Prof. Dr. Piotr Dominiak

Prof. Dr. Alexandru Tugui

Dr. Aldona Skučaitė

Meda Keleckaitė

Išvados parengtos anglų kalba  
Report language - English

## DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<b>Buhalterinė apskaita</b>
Valstybinis kodas	653N44010
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės studijos
Studijų pakopa	Pirmoji
Studijų forma (trukmė metais)	Nuolatinė (3), iššęstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Buhalterinės apskaitos profesinis bakalauras
Studijų programos įregistravimo data	LR švietimo ir mokslo ministro 2002 m. rugpjūčio 30 d. įsakymu Nr.1515

## INFORMATION ON ASSESSED STUDY PROGRAMME

Name of the study programme	<b>Accounting</b>
State code	653N44010
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's degree in accounting
Date of registration of the study programme	Order No 1515 of the Minister of Education and Science of the Republic of Lithuania of 30 August 2002.

# CONTENTS

CONTENTS .....	3
I. INTRODUCTION .....	4
II. PROGRAMME ANALYSIS .....	4
1. Programme aims and learning outcomes .....	4
2. Curriculum design .....	6
3. Staff .....	7
4. Facilities and learning resources .....	8
5. Study process and student assessment.....	9
6. Programme management .....	10
III. RECOMMENDATIONS .....	12
IV. SUMMARY .....	13
V. GENERAL ASSESSMENT .....	14

## **I. INTRODUCTION**

This report is based on an evaluation of the professional Bachelor in Accounting study programme (hereafter: programme) organised by the Department of Finance and Accountancy within the Faculty of Social Sciences at Klaipėda State College (hereafter: College). In accordance with regulations, the evaluation was carried out by an international panel of experts.

Klaipėda State College is the largest higher education college in the Western region of Lithuania, and the third largest such institution in the country. On 01 October 2012, the College had an enrolment of 4041 students participating in 28 study programmes across a range of disciplines within the physical, technological, social and biomedical sciences. The programme under review is one of 14 in the social sciences field. It was approved by Order No 1515 of the Minister of Education and Science of the Republic of Lithuania on 30 August 2002 and implemented from 01 September of the same year, with the curriculum being taught in Lithuanian. The programme is conducted under two study modes; full-time over a three-year period and part-time over four years, leading to the award of a professional Bachelor in Accounting qualification.

As required by the methodology of the Centre for Quality Assessment in Higher Education (hereafter: SKVC), a working group for the preparation of a Self-Evaluation Report (hereafter: SER) was formed by Order of the College Director no. V1-26. This self-evaluation team included five teachers from the Department of Finance and Accountancy within which the programme is located, together with both a student and a representative of the social partners. The Self-Evaluation Report related to the programme was completed in March 2013.

The programme was assessed on the basis of the SER, supplemented by information obtained by the panel on the occasion of the site visit to the College on 24 October 2013. The visit provided the evaluators with an opportunity to assess the teaching and learning infrastructure and to hold discussions with senior managers and administrators, teaching staff, students, graduates and social partners. The approach adopted by the review panel was in accordance with SKVC methodology and related requirements.

## **II. PROGRAMME ANALYSIS**

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

The aims and learning outcomes of the programme were defined by the College in October 2011, based upon the requirements of the national economy and the procedure prescribed for the design of qualifications in Lithuanian higher education. These goals are also in accordance with descriptors to be found within the European Qualifications Framework for Lifelong Learning and the European Higher Education Qualifications Framework. The programme supports the College mission and strategic objective "to train responsible specialists who are able to deal with the economic and social challenges and changes on micro- and macro-economic levels, in direct correlation with the needs and expectations of the labour market" (SER).

The programme's objectives are focused upon a set of 15 learning outcomes, which were established with the involvement of the Faculty's academic community, members of the accounting profession and representatives of the social partners. The learning outcomes relate

directly to European requirements for higher education in this study area and also correspond with national requirements specific to the accounting field, i.e. Regulation of the Study Field of Management and Business Administration, Standard for Education of an Accountant. Links between programme learning outcomes and those designed for subjects/modules are established. Aims and learning outcomes are common for full-time and part-time students, and programme content is identical under both study modes. The decision to establish so many programme learning outcomes should be reconsidered. Fewer, more integrated academic goals would serve to provide a clearer, more identifiable focus, thereby leading to a fuller understanding of its purpose and scope amongst all stakeholders.

During the panel visit, discussions with teachers and students confirmed the strong emphasis on quality assurance and management which exists within the institution. Evidence includes the stated commitment of management and academic staff to the improvement of quality within the Department of Finance and Accountancy, the production of the Study Quality Guide of Klaipėda State College, and the role and functions of the Study Quality Committee.

An analysis of the subjects/modules, and follow-up discussions with teaching staff confirmed the level of coherence which exists between programme content and learning outcomes. However, the quality dimension of the curriculum is diminished by the inclusion of some bibliographical references which are outdated. Discussions with stakeholders reinforced the necessity for improvement in this area. Social partner representatives are involved in establishing and renewing the aims, objectives and learning outcomes of the curriculum, as well as participating in events organised by the College. As employers, they also accept students for work practice placements. Strong social and professional links exist between members of the College academic community and social partner groups such as: Klaipėda Accounting Specialists Club; Accounting Consultancy Company "Pačiolis"; Klaipėda Small and Medium-Sized Business Board; and Klaipėda County Employers' Association. This network is important to the Faculty generally, as well as serving to enhance awareness of the accounting programme, the status of the qualification, and the employment prospects for graduates.

The content of methodological study materials, the qualifications and experience of academic staff, the teaching, learning and assessment methods, and the emphasis on quality in programme management all combine to facilitate the achievement of the stated aims and learning outcomes, in accordance with the definition of a professional Bachelor in Accounting degree at Level 6 under the Lithuanian Qualifications Framework.

This programme was introduced to meet an increasing demand for accounting professionals, as highlighted by both regional and national statistics, as well as labour market research undertaken by the College. The growing demand for suitably qualified graduates is also evidenced by scientific papers in the field and from the 'Employment Opportunity Barometer' of the Lithuanian Labour Exchange. In order to ensure the ongoing relevance and suitability of the programme, the College has conducted a study entitled 'Competitiveness of Graduates of Accounting Study Programme of Klaipėda State College in the Labour Market'. Findings from this research are directly relevant in the ongoing design, delivery and review of this study programme.

Further effort is necessary to increase the level of understanding amongst students regarding the meaning and importance of learning outcomes which have been determined for the programme and the subjects/modules which form the curriculum. The apparent lack of student awareness in this area could deflect academic focus and impact upon student motivation. A consistent reference by teachers to the links between examinations/assignments/project work and the specific learning outcomes which each assessment test is designed to measure would reinforce

for students the rationale behind the programme and the study of the subjects/modules within the curriculum.

In summary, the aims and objectives of the programme are generally logically structured, based on academic and professional requirements and the needs of the labour market, and developed with active involvement from social partners and the College's academic community. These are publicly accessible on the web site of the College at <http://www.kvk.lt/>, the Open Information, Counselling and Guidance System (AIKOS - <http://www.aikos.smm.lt/aikos/programos.htm?m=program&a=displayItem&id=65303S197>) and on the Lithuanian Higher Institutions Association for Organizing Joint Admission (LAMBO BPO - <http://www.lamabpo.lt/studiju-programos>).

## **2. Curriculum design**

The programme content has been allocated 180 ECTS, distributed rationally across the various subjects/modules which form the curriculum. Totals of 60 ECTS (full-time option) and 45 ECTS (part-time option) have been assigned to each study year. With regard to legal obligations, the SER and other documentation reviewed by panel members established that minimum requirements are met. The exception would appear to be the relatively lower weighting allocated to elective study subjects. Of the 4800 student effort hours associated with the programme, 2226 (47%) represent contact hours in the form of theory lectures, seminars and consultations. An approximately similar distribution applies to the part-time form of the programme.

Starting with the fifth semester (full-time mode) and sixth semester (part-time mode), students may select one of two specialisations: Accounting in Budgetary Institutions, OR Accounting in Trade Enterprises. The study area selected has implications for the module Practical Professional Training Session and also for the topic and nature of the final thesis.

The standard curriculum, excluding two additional subjects which yield an extra six credits, consists of 38 subjects/modules. These are as follows: General study subjects – 4, Subjects of the study field – 22, Specialised content – 3, Professional activity practices – 5, Electives – 3 subjects, Final thesis.

Each study subject/module is described in the documentation supplied to the panel, together with the hours assigned for delivery and the associated credits. The subjects which form the curriculum have been selected appropriately and are consistent with the type and level expected in a professional Bachelor study programme of this nature. The syllabus content is reasonable, consistent and relevant. However, the wide range of topics to be studied suggests that, in many instances, little more than a superficial coverage of material can be provided by the teacher. The College is advised to examine each syllabus with a view to including somewhat fewer topics, thereby allowing for a greater in-depth coverage and a deeper analysis of study material.

The extent of content-related overlap between subjects seems to be minimal, while the curriculum, teaching and learning methods and assessment procedures evidence both a reasonable reflection of European higher education practice in this field of study and a compliance with the standards and guidelines of the Bologna process and subsequent developments. Social partners and graduates stressed to the panel that the strongest point of the programme is the practical approach adopted in subject delivery. However, it must be emphasised that a necessary concentration on practice should not be at the expense of providing the theoretical foundation required to develop the students' higher-level thinking skills. The

ability to analyse, synthesise and evaluate alternative approaches to problem solving and decision making is an essential prerequisite for the modern Accounting graduate whose role extends beyond mechanical bookkeeping functions. This programme must reflect this reality and ensure an appropriate balance between theory and practice in order to enhance career development prospects for holders of the qualification.

The matrix provided in the SER illustrates the correlation between programme and subject learning outcomes and indicates an overall coherent approach to curriculum development. From the perspective of legal requirements and the needs of the labour market, there is a logical sequence of relevant subjects, with the relationship between each having been established clearly. The curriculum would be suitably strengthened by the inclusion of additional content related to international accounting regulations, standards and practices, together with an analysis of the roles and functions of the regulatory bodies involved. The field of legislation e.g. business law and labour law, and a focus on business ethics should also be afforded greater prominence within the curriculum. Similarly, the teaching of modules through the medium of English would extend the horizons of the programme beyond national boundaries and yield additional benefit for students.

While the study process is well organised and kept under regular scrutiny, some further considerations might be given to aspects such as the excessively long and somewhat unrealistic reading lists associated with particular subjects, and the time lapse between the delivery of Micro and Macroeconomics and Business Economics. There is also a minor discrepancy in the title of the subject 'Formation of Cost Estimates and Analysis of Implementation' which appears elsewhere in the documentation as 'Analysis of Drawing Up and Estimation of Cost Estimates'.

### **3. Staff**

The qualifications and practical experience of the academic staff team meet legal requirements and are appropriate to facilitate the achievement of programme aims and learning outcomes. All 37 teachers associated with the delivery of this programme possess Master degree awards, while five hold Doctoral degrees. A further two members of the teaching team are in the process of acquiring PhD qualifications. All members of academic staff improved their qualifications in some way during the five-year period under review.

Within the period 2007-2012, a total of 15 teachers took part in academic exchange schemes, while 25 visiting teachers from five countries visited the College as guest lecturers to students of the programme. In order to keep up to date with developments in the study field it is important that staff in higher education seek and avail of relevant internship opportunities. In this context, five teachers from the programme have gained practical experience in companies and other organisations during recent years. Teachers use a variety of methodologies for subject delivery, including problem-based learning, case studies, project assignments, the exploration of concepts and the development of mind maps. This comprehensive pedagogical approach enriches the overall learning environment for students.

As part of their professional development, academic staff participate in applied scientific research. During the period 2007-2011, a total of 29 teachers (78% of those involved in programme delivery) undertook 98 applied scientific research projects, while a range of publications for inclusion in scientific journals has also been produced by members of teaching staff. Teachers also participate in projects with an international dimension. One such initiative has been the development of the quality management system in the College.

During the period 2007-2012, a total of 30 teachers (73% of those associated with the delivery of this programme) became involved in 26 international and 23 Lithuanian projects. Further examples of such work include participation in courses related to the development and enhancement of Web CT and Moodle virtual teaching and learning environments, the updating of the study programme under review, the preparation of methodological material, and involvement in ESF – based initiatives such as 'Support for Employment and Mobility', 'Training New Generation Teachers at the Colleges- a Step to the Studies Modernisation and Real Quality,' and 'Preparation and Implementation of Non-Formally Gained Competencies Formalization System in Western Lithuanian Business College and Partner Institutions.'

The effectiveness of the teaching staff has been reinforced by the fact that the practical work experience of 35 members (95%) is related directly to the subjects taught. The involvement of the College in organising English classes for academic staff is also seen as a positive development.

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

Students of this programme use premises dedicated to the Faculty of Social Sciences within the College. The total area of auditoria and other teaching accommodation is 2,376.22m<sup>2</sup> (SER). Students may also use the sports hall, and dormitory accommodation is provided. Access and facilities for students with disabilities have been available.

There are 31 auditoria including six computer laboratories within the Faculty, with a seating capacity which ranges from 14 to 100 places. Most auditoria are equipped with multimedia facilities. Computer laboratories are smaller in size, with each having 17-20 workspaces. Larger groups are divided for practical classes so that each individual student has access to a PC. Specialised software, such as 'Stekas-Accounting', 'Konto', 'BC plius' and 'Rivile' is used in the teaching of Accounting. The statistical program SPSS is also available. The panel visited auditoria, computer laboratories and other premises, all of which are spacious, tidy, modern and suitable in terms of providing the physical infrastructure necessary to facilitate the attainment of programme aims and learning outcomes.

The library associated with this professional Bachelor study opportunity has 99 workplaces, including 36 computerised stations with internet access. WiFi internet is also available there, as well as elsewhere throughout the premises. The library is open for 62 hours per week (7.00 to 19.00 Monday to Thursday; 7.00 to 17.00 on Friday; and 10.00 to 14.00 on Saturday). Students also have access to the libraries of the Faculties of Technology and Health Sciences (divisions of the College), as well as to the Ieva Simonaitytė public library in the city.

The methodological study material prepared by teachers is stored in the College library. There is a generally sufficient number of main textbooks in Lithuanian, together with some supporting learning materials in English (this resource could be expanded further). Students have access to journals and periodicals, such as Apskaitos, audito ir mokesčių aktualijos (News of Accounting, Audit and Taxes), Apskaitos ir mokesčių apžvalga (Overview of Accounting and Taxes), Buhalterija (Accounting), Investuok (Invest), Mokesčių žinios (Tax News). They may also use electronic databases such as EBSCO Publishing, Emerald, Oxford Art Online, Oxford Journals Online, Oxford Music Online, Oxford Reference Online, and Taylor & Francis in the College library, as well as the e-books database of VGTU Publishing House.

Students undertake five practices during the programme. Two such opportunities (the organisation of Accounting in a company, and the final practice) are implemented externally. Students are encouraged to find suitable practice placements, with the College providing whatever extra assistance may be required. Social partners usually offer the relevant work experience opportunities. The remaining three practices are undertaken within the College, where the possibility to simulate the business and accounting activities of real companies is available.

Facilities, teaching equipment and learning resources are adequate in quantity and quality for the attainment of programme aims and learning outcomes. The College has appropriate arrangements in place for the implementation of students' practice, in line with the overall focus of the programme. Teaching materials (textbooks, journals and periodicals, databases etc.) are generally sufficient and accessible. Overall facilities and learning resources within the College are impressive. In terms of potential for further enhancement, the more sophisticated normally used for managing large databases and /or enterprise risk management could be introduced into the teaching process.

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

Student entry up to 2008 was governed by the Student Admission Rules of the College. Since 2009, the admission of students takes place pursuant to the system of the Lithuanian Higher Institutions Association for Organizing Joint Admission (LAMABPO), the general provisions of the Lithuanian Higher Institutions Association, and the College's student admission regulations. All procedures are in accordance with the minimal regulations established by the Ministry of Education and Science of the Republic of Lithuania.

Statistical information illustrates that from the total of 3857 students enrolled in the College, 211 are participating in the Accounting programme under review. During the period 2007 to 2013, 290 students were admitted under the full-time study mode and 295 students under the part-time mode of delivery. An analysis of admission grades between 2009 and 2013 shows a slight increase, reflecting the fact that students with higher academic achievements are tending to select the College. This may be a consequence of an established reputation, as well as a vote of confidence in the quality and relevance of programmes in terms of meeting labour market needs and providing enhanced career prospects for graduates.

The College provides financial supports for students who wish to participate in regional and national scientific events. Since 2008 student involvement in such events has included: the national scientific conference 'Relevant Business Problems in Respect of the Future Manager' held by Kaunas College every two years; the competition organised by Vilnius University - 'Idea 2011'; the Scientific Practical Students' Conference held at the University of Applied Social Sciences (2012); and the Mathematics, Accounting and Financial Knowledge event organised by the College earlier this year. Students also participate in cultural and sporting activities organised by the Aitvaras Folklore Theatre, as well as in Olympic Festival competitions. Significant student results and achievements in the field of applied science, arts and sport are granted honourable mention by Order of the Dean of the Faculty of Social Sciences, as well as attracting bonuses by Order of the College Director.

According to the designated 'Procedure of Allocation of Grants', the best students and those experiencing financial hardship are considered for scholarships. During the analysed period, four students received social scholarships and 577 were given incentive grants which are awarded

each semester for good study results. Other financial supports are provided at Christmas or offered to motivate participation in artistic, cultural or sporting competitions. All information regarding the academic and social support is disseminated through the College's website, the Student Union and social networks, as well as via traditional means of information dissemination. Based on regulations approved by the Director, the Studies and Career Centre offers job-search assistance to students, as well as monitoring employment opportunities for graduates and their career development progress. This is a particularly important service linking academic studies with the world of work.

A significant share (13%) of total contact time under the full-time study option is reserved for consultation hours. In the case of part-time students this proportion increases to 49%. The consultation schedules are publicly available on billboards and the College website. Student representatives confirmed to the panel that programme information is made available in a timely manner and that tutors are helpful in dealing with questions and problems. With regard to their limited involvement in international exchange schemes, students gave as reasons the fact that they are employed during the summer and also their concern that subjects in the foreign College/University may not match the KSC curriculum. In the broader context, an 'International Week' is held annually during which lecturers from other countries deliver presentations on topics of interest to students and academic staff.

At the end of each semester, a survey is conducted to allow students a forum to express opinions regarding different aspects of the programme and the manner in which the curriculum is taught. This feedback is helpful in different ways, including assisting teachers to improve subject delivery methodology. According to the 'Survey of Opinion of Students of Accounting Study Programme on the Quality of Studies (2012)', 86% of student respondents are satisfied with the individual cumulative assessment system in operation, while 82% agree that the procedure for assessing the practice element of studies is clear and understandable. In 2012, 50 students successfully defended theses, and the average score was 8.32. The attrition or drop-out rate from the programme can vary from 10.8% in year one to 3.6% in the third year. The main reasons are academic debts and voluntary departures.

The College has conducted analyses on an annual basis for the period 2007-2011 regarding how graduates are succeeding in the labour market. The evidence illustrates that 80% of holders of the professional Bachelor degree in Accounting are employed, with 76% having been recruited for positions within the field. This outcome can be regarded as indicative of the fact that employers have vacancies for accounting specialists and are supportive of College graduates when recruiting staff. Interestingly, 14% to 18% of students are offered jobs in the companies/organisations within which they completed their final professional work experience practice.

## **6. Programme management**

The structural elements which have been established for quality assurance and management purposes include the Study Programme Committee, the Department which implements the programme, the Faculty within which the programme is located, the Committee on Quality of Studies, and the Academic Council. The role and functions of each area of activity have been defined clearly in accordance with an ethos which is to maintain the quality of studies as "one of the most important priorities of the College". In this context, the ongoing review of standards is linked to criteria established in four main areas: legal regulation; management; material/financial resources; and human resources. By systematically analysing the current situation under each of

these headings, the College can identify deficits which may emerge and take the necessary corrective action. The focus on quality also enables the institution to be proactive as well as reactive, depending on circumstances.

The College has produced formal documents such as: Study Programme Quality Guide; Study Regulations; Description of the Procedure of Quality Assessment and Certification of a Study Subject; Description of the Procedure of Recognition of Learning Outcomes; and Description of the Procedure of Organisation and Assessment of Practice. These statements of policy and procedure help to clarify individual roles and responsibilities, as well as ensuring a consistent approach to academic and related matters. An area where further attention is advisable is the formal validation of the distribution of responsibility functions to the Study Programme Committee and its individual members. (a matter which has been identified already as worthy of attention by academic management)

The current emphasis on the implementation of anti-plagiarism policies and procedures is noted by the panel and the College is to be commended for initiating a project 'All Together for Transparent Studies' aimed at emphasizing the importance of student honesty. The fact that the curriculum includes a module in Professional Ethics is also supportive in helping to promote appropriate behavior and reinforcing the message about cheating and its consequences. As a general principle, alleged student dishonesty should be handled systematically and the responsibility for decision making and action should extend beyond the individual teacher or other College staff member. A process which merely allows the offending student to resit the examination or repeat the project is not a sufficient deterrent if the credibility of a programme, the status of the graduate and the reputation of the institution are to be upheld.

Social partners are involved in the implementation, improvement and assessment of the accounting programme. They attend annual meetings where such issues are discussed and their level of goodwill towards the College was readily apparent in the discussion with panel members during the visit to the College. At their request, the professional activity practice 'Calculation of Cost Price and Budgeting' has been incorporated into the curriculum. The commitment of social partners is reciprocated by the presence of academic staff representatives as members of bodies and organizations such as The Lithuanian Association of Teachers of Economics, The Lithuanian Association for Accounting Education and Research, The Western Lithuanian Consumer Federation, Small and Medium Business Association, and The Lithuanian Association of Language Teachers.

As part of general collaboration in the best interests of programme quality and service to students, the organizers of the professional Bachelor in Accounting communicate with their counterparts in Colleges and Universities which offer similar-type degree awards. The strengths, weaknesses, opportunities and threats (SWOT) analysis, which takes place annually, serves to highlight areas for further improvement and innovation. Student feedback in relation to studies is generally positive, although the fact that only 45% of respondents are satisfied with the arrangements for the selection of elective subjects warrants a further review of the situation.

Management strives to ensure that this degree opportunity is well publicized and efforts to increase effectiveness in this regard are ongoing. Evidence of a supportive atmosphere towards students may be seen from the fact that students engaged in professional activities, according to their specialization, are given the possibility of studying in accordance with an individual timetable. Regular meetings involving the Vice-Dean and the prefect of each group and between the Dean and the head student of all groups help to establish and maintain effective communication between academic management and students, while simultaneously demonstrating a mutual interest in the attainment of common educational and training goals.

### III. RECOMMENDATIONS

This report should be regarded as an integrated document which contains suggestions and recommendations for consideration by the College. The purpose is to add value to an already well-managed and effective study programme. The following recommendations are either presented for the first time or reiterate suggestions outlined earlier in the report.

- In the short and medium term, the College should undertake further investment in information resources (books, journals, subscriptions) managed by the library, while also supporting a process of continuously updating the syllabus content of subjects across the curriculum. The availability of a wider range of study materials in English is also advisable.
- The College should implement a strategy to strengthen the international focus of the programme. This would be likely to involve collaboration with academic and commercial partners for the purpose of establishing guidelines for whatever curriculum redesign may be required. Examples of adjustments necessary for this purpose include extending the study subjects taught in English and including additional study content related to international accounting theory and practice, with a special emphasis on international accounting standards and associated regulatory bodies.
- The coverage of business law should be afforded a significantly higher weighting within the programme, with a particular focus on commercial law, contract law and labour law. In relation to the weighting of subjects within the curriculum, the comparatively lower credit allocation to specialised subjects and also to electives is worthy of review. There appears to be an insufficient emphasis on the teaching of integrated accounting. Additionally, in programmes of this nature, it is advisable to introduce specialist accounting modules at the earliest possible stage of curriculum delivery.
- The international exchange mobility of students and teachers should continue to be encouraged, as should the provision of further financial support for research in order to increase the level of teachers' participation in national and international conferences and their publication of scientific articles in peer-reviewed national and international journals.
- Social partners and alumni expressed the view to the panel that they are willing to become involved to a greater extent in the delivery of the programme. Examples of this goodwill in action could include inviting representatives to deliver guest lectures and allowing them a greater role in the selection of topics for the final thesis. As a reciprocal gesture, academic staff could provide seminars and short courses on specific aspects or recent developments in Accounting for those wishing to be kept up to date in the field.
- The College may also wish to consider offering single subjects from the curriculum (with appropriate credits) to part-time students unable or unwilling to participate in the entire programme but wishing to benefit from the latest knowledge and skills development in specialist subject areas related to their employment and career development possibilities. Recognition by the College of learning acquired in a non-formal way could lead to subject exemptions for students/applicants who have already met the prescribed learning outcomes for particular modules. A methodology for dealing with such requests would require formal establishment and implementation.

#### **IV. SUMMARY**

Overall, the Klaipėda State College Accounting study programme is of high quality and can be seen to relate directly to the vision and mission of the College, as enunciated in the latest strategic plan. The programme's strong features include the qualifications and experience of teaching staff, the scope of the curriculum, the range of facilities and resources available to students, the organisation of the study process and the overall emphasis which academic management and teaching staff place on quality assurance in programme design, delivery and review.

The potential opportunities on the labour market for future graduates are likely to be based on the above factors, together with the high level of integration which exists between theory and practice in programme delivery, the reputation of the College, and the goodwill of employers towards the institution. Positive feedback from all stakeholders was another factor in the review panel's decision to grant a positive overall assessment to the professional Bachelor in Accounting programme.

The review team has provided recommendations relating to further efforts towards internationalisation, ongoing attention to research for teaching and overall quality assurance purposes, some minor refinements to the curriculum, and a more active involvement of graduates and social partners in the programme, represent challenges to which the College can be expected to respond, so that this Accounting degree opportunity may develop further in the future.

## V. GENERAL ASSESSMENT

The Accounting study programme (state code – 653N44010) at Klaipėda State College 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	3
3.	Staff	4
4.	Facilities and learning resources	4
5.	Study process and student assessment	4
6.	Programme management	4
	<b>Total:</b>	<b>22</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

Prof. Dr. Alexandru Tugui

Dr. Aldona Skučaitė

Meda Keleckaitė

**KLAIPĖDOS VALSTYBINĖS KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ  
PROGRAMOS BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS – 653N44010)  
2013-12-23 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-573 IŠRAŠAS**

&lt;...&gt;

**V. APIBENDRINAMASIS ĮVERTINIMAS**

Klaipėdos valstybinės kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44010) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	3
2.	Programos sandara	3
3.	Personalas	4
4.	Materialieji ištekliai	4
5.	Studijų eiga ir jos vertinimas	4
6.	Programos vadyba	4
	<b>Iš viso:</b>	<b>22</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**

Klaipėdos valstybinėje kolegijoje dėstoma Buhalterinės apskaitos programa iš esmės yra kokybiška, ir galima sakyti, tiesiogiai susijusi su Kolegijos vizija bei misija, kurios suformuluotos naujausiame strateginiame plane. Stipriosios šios programos pusės yra dėstytojų kvalifikacija ir patirtis, programos apimtis, studentams prieinamų materialiujų išteklių gausa,

studijų proceso organizavimas ir didelis akademinės vadovybės bei dėstytojų dėmesys programos kokybei, susijusiai su jos kūrimu, įgyvendinimu ir peržiūrėjimu.

Panašu, kad būsimųjų absolventų galimybės įsitvirtinti darbo rinkoje pagrįstos pirma minėtais veiksniais, taip pat ir didele teorijos bei praktikos integracija įgyvendinant šią programą, Kolegijos prestižu ir darbdavių geranoriškumu Kolegijos atžvilgiu. Dar viena aplinkybė, nulėmusi vertinimo grupės sprendimą iš esmės teigiamai įvertinti šią Buhalterinės apskaitos profesinio bakalauro programą, buvo pozityvus visų socialinių dalininkų grįžtamasis ryšys.

Vertinimo grupė pateikė rekomendacijas dėl tolesnio programos tarptautinio aspekto stiprinimo, nuolatinio dėmesio moksliniams tyrimams, atliekamais dėstymo ir bendros kokybės užtikrinimo tikslais, kai kurių mažiau svarbių programos dalykų patobulinimų ir aktyvesnio absolventų bei socialinių partnerių dalyvavimo programoje. Tai iššūkiai, į kuriuos, reikia tikėtis, Kolegija reaguos, kad ši Buhalterinės apskaitos profesinį laipsnį teikianti programa toliau tobulėtų.

### III. REKOMENDACIJOS

Šios vertinimo išvados turėtų būti laikomos vientisu dokumentu, apimančiu Kolegijai apsvarstyti skirtus pasiūlymus ir rekomendacijas. Jų tikslas – padidinti šios gerai vykdomos ir efektyvios studijų programos vertę. Toliau nurodytos rekomendacijos pateikiamos arba pirmą kartą, arba atkartoja pirmiau šiose išvadose pateiktus pasiūlymus.

- Per trumpą arba vidutinės trukmės laiką Kolegija turėtų toliau investuoti į bibliotekos valdomus informacijos šaltinius (knygas, žurnalus, prenumeruojamus leidinius) ir kartu remti nuolatinį programos dalykų turinio atnaujinimo procesą. Taip pat patartina įsigyti daugiau ir įvairesnės studijų medžiagos anglų kalba.
- Kolegija turėtų įgyvendinti tarptautinio programos aspekto stiprinimo strategiją. Tai būtų bendradarbiavimas su mokslo ir komerciniais partneriais, siekiant nustatyti programos dalykų perplanavimo gaires. Pakeitimai, kuriuos tuo tikslu reikia atlikti, yra anglų kalba dėstomų studijų dalykų skaičiaus didinimas ir papildomo studijų turinio, susijusio su buhalterinės apskaitos teorija ir praktika, įtraukimas, daugiausia dėmesio skiriant tarptautiniams apskaitos standartams ir susijusioms reguliavimo institucijoms.
- Verslo teisė šioje programoje turėtų būti daug labiau vertinama, ypač akcentuojant komercinę, sutartinę ir darbo teisę. Kalbant apie programos dalykų vertę, reikėtų atkreipti dėmesį į tai, kad ir specialiesiems, ir pasirenkamiesiems dalykams skiriama palyginti mažai kreditų. Taip pat grupei atrodo, kad nepakankamai dėmesio skiriama integruotos apskaitos dėstymui. Be to, patartina, kad, įgyvendinant šios srities programas, būtų kuo anksčiau dėstomi specialieji apskaitos moduliai.
- Reikėtų ir toliau skatinti studentų ir dėstytojų judumą, naudojantis tarptautinių mainų programomis, toliau finansiškai remti mokslinius tyrimus, kad daugiau dėstytojų galėtų dalyvauti šalies ir tarptautinėse konferencijose ir daugiau mokslinių straipsnių būtų skelbiami specialistų recenzuojamuose nacionaliniuose bei tarptautiniuose žurnaluose.
- Socialiniai partneriai ir absolventai grupei išreiškė norą aktyviau dalyvauti programos įgyvendinimo procese. Praktinė šio geranoriškumo išraiška galėtų būti jų atstovų kvietimas skaityti paskaitas ir leidimas jiems labiau savarankiškai parinkti baigiamųjų darbų temas. Akademinis personalas galėtų organizuoti seminarus ir trumpus kursus konkrečiais klausimais arba apie naujausius pasiekimus apskaitos srityje tiems, kurie nori visada turėti naujausią šios srities informaciją.

- Kolegijai patariama pasiūlyti atskirus programos dalykus (skiriant atitinkamus kreditus) išėstinių studijų studentams, kurie negali arba nenori dalyvauti visoje programoje, bet pageidautų gauti naujausią informaciją ir patobulinti įgūdžius su jų darbu ir karjera susijusiose srityse. Jei Kolegija pripažintų neformaliu būdu įgytą mokymą, ji galėtų nereikalauti, kad studentai / pareiškėjai mokytųsi konkrečius modulius, kurių mokymosi rezultatus jie jau yra pasiekę. Reiktų oficialiai parengti ir įgyvendinti šių prašymų tenkinimo metodiką.

<...>

---

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)

---

<sup>1</sup> Žin., 2002, Nr.37-1341