



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

Kauno kolegijos
**STUDIJŲ PROGRAMOS *BUHALTERINĖ APSKAITA* (valstybinis
kodas - 653N44008, 6531LX092)
VERTINIMO IŠVADOS**

**EVALUATION REPORT
OF ACCOUNTING (state code - 653N44008, 6531LX092)
STUDY PROGRAMME
at Kaunas College**

Review' team:

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Išvados parengtos anglų kalba
Report language – English

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė apskaita</i>
Valstybinis kodas	653N44008 (6531LX092)*
Studijų sritis (studijų krypčių grupė)*	Socialiniai mokslai (<i>Verslo ir viešoji vadyba</i>)*
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	Apskaitos profesinis bakalauras (<i>Verslo vadybos profesinis bakalauras</i>)*
Studijų programos įregistravimo data	2002-06-26

* skliaustuose nurodomi nauji duomenys, kurie pasikeitė nuo 2017 m. sausio 1 d. įsigaliojus Studijų krypčių ir krypčių grupių, pagal kurias vyksta studijos aukštosiose mokyklose sąrašui bei Kvalifikacinių laipsnių sąrangai.

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	653N44008 (6531LX092)*
Study area (Group of study field)*	Social Sciences (<i>Business and Public Management</i>)*
Study field	Accounting
Type of the study programme	College studies
Study cycle	First
Study mode (length in years)	Full-time (3), part-time (4)
Volume of the study programme in credits	180
Degree and (or) professional qualifications awarded	Professional Bachelor of Accounting (<i>Professional Bachelor of Business Management</i>)*
Date of registration of the study programme	26 th June, 2002

* in brackets new data provided, valid from 1 January, 2017 after List of study fields and groups of study fields Framework of qualification degrees came into force.

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The Centre for Quality Assessment in Higher Education

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I. INTRODUCTION

1.1. Background of the evaluation process

The evaluation of on-going study programmes is based on the **Methodology for evaluation of Higher Education study programmes**, approved by Order No 1-01-162 of 20 December 2010 of the Director of the Centre for Quality Assessment in Higher Education (hereafter – SKVC).

The evaluation is intended to help higher education institutions to constantly improve their study programmes and to inform the public about the quality of studies.

The evaluation process consists of the main following stages: 1) *self-evaluation and self-evaluation report prepared by Higher Education Institution (hereafter – HEI)*; 2) *visit of the review team at the higher education institution*; 3) *production of the evaluation report by the review team and its publication*; 4) *follow-up activities*.

On the basis of external evaluation report of the study programme SKVC takes a decision to accredit study programme either for 6 years or for 3 years. If the programme evaluation is negative such a programme is not accredited.

The programme is **accredited for 6 years** if all evaluation areas are evaluated as “very good” (4 points) or “good” (3 points).

The programme is **accredited for 3 years** if none of the areas was evaluated as “unsatisfactory” (1 point) and at least one evaluation area was evaluated as “satisfactory” (2 points).

The programme is **not accredited** if at least one of evaluation areas was evaluated as “unsatisfactory” (1 point).

1.2. General

The Application documentation submitted by the HEI follows the outline recommended by the SKVC. Along with the self-evaluation report and annexes, the following additional documents have been provided by the HEI before, during and/or after the site-visit:

No.	Name of the document
1.	Masters’ theses, with grades
2.	Term papers, with grades
3.	Examples of courses on Moodle
4.	Library services information guide

1.3. Background of the HEI/Faculty/Study field/ Additional information

Kauno kolegija / University of Applied Sciences (hereinafter referred to as KK) is a state higher education institution established in 2000, with the status of a Public Enterprise (PE). In 2005, KK was accredited as a non-university HE institution, and in 2014, it was accredited for a 6-year period by international external evaluators. KK currently reports around 7,000 students, 1,000 employees and about 26843 graduates. KK offers 11 groups of study in 32 subjects, with Professional Bachelor Degree in 53 study programmes. In KK, studies are delivered within four faculties (the Faculty of Management and Economics, the Faculty of Technologies, the Faculty of Medicine, and Justinas Vienozinskis Faculty of Arts), located in the City of Kaunas, together with a regional division in Tauragė.

KK has a range of collegial governing bodies, including the KK Council (responsible for the management of the strategic issues) and the Academic Council (responsible for the management

of the academic issues) reporting to the sole governing body, the Director. The Students' Representative Council acts as a self-governing body representing students' interests. KK reports that the organisational management structure meets the study and applied research needs and ensures conditions for the implementation of KK strategic goals.

KK works collegially with more than 170 foreign partners, 150 of them under the European Union's Erasmus+ mobility programme. It is a member of relevant and esteemed international associations and networks such as EURASHE (the European Association of Institutions in Higher Education), EAIE (the European Association for International Education), UASnet (the Universities of Applied Sciences Network), Businet (the International Association of Institutions of Business Studies), EAEC (the European Association of Erasmus Coordinators), ENPHE (European Network of Physiotherapy in Higher Education). The institution has extensive and recent experience in the participation in international projects. The applied scientific/artistic research conducted in KK includes scientific investigations, publications, counselling as well as creative artistic performance. In the period of 2009-2015, through the financial support of the structural foundations of the EU and other funds, KK reports it has implemented 15 projects of different types, the total value of which was 9,771,063 €. Since 2013, KK has participated in U-Multirank, the international ranking of institutions of higher education.

The Faculty of Management and Economics (FME) is one of the largest KK divisions, which consists of seven departments, namely Accounting and Finance, Administration of Institutions and Enterprises, Management of Food Industry and Trade, Sports Management, Law, Tourism and Hotel Management, and Business Management. About 2,200 students study in the FME. The Faculty is led by the Dean, with an advisory body, the Deanery. Academic issues are overseen and managed by the relevant Vice-dean.

The main structural unit of the Faculty is a department, which implements study programmes and conducts applied scientific research. Departments employ academic staff (associate professors, lecturers and junior lecturers). The Department of Accounting and Finance is responsible for the implementation and quality of the study programmes of Accounting and Finance. The main objectives of the Department are stated as to ensure the sufficient quality of studies and education; the competitiveness of graduates in the labour market; high professional qualification of the academic staff; the provision of studies with high-quality, modern methodological resources; the expansion of international study and mobility programmes; and active applied scientific research activities. The key aim of the academic staff of the Department is to help students achieve specified learning outcomes and acquire the competencies necessary for an accountant.

1.4. The Review Team

The review team was completed according *Description of experts' recruitment*, approved by order No. 1-01-151 of Acting Director of the Centre for Quality Assessment in Higher Education. The Review Visit to HEI was conducted by the team on 22nd November, 2017.

1. **Dr. Natalja Gurvitch (team leader)**, *Associate Professor, Department of Business Administration, School of Business and Governance, Tallinn University of Technology, Estonia;*
2. **Prof. Jochen Zimmermann**, *Dean of the faculty of Business Studies and Economics, University of Bremen, Germany;*
3. **Prof. Barbara Dexter**, *Higher Education consultant, Director of Learning & Teaching, Buckinghamshire New University (to 2016), member of Chartered Institute of Management Accountants, United Kingdom;*
4. **Assoc. Prof. Renata Legenzova**, *Vice-Dean, Head of Finance Department, Faculty of Economics and Management, Vytautas Magnus University, Lithuania;*
5. **Mr. Rapolas Bogužas**, *student of Vilnius College study programme Accounting, Lithuania.*

Evaluation coordinator – Ms. Dovilė Žeimienė.

II. PROGRAMME ANALYSIS

2.1. Programme aims and learning outcomes

The aim of the Programme is “to train an accountant, who has professional knowledge; is able to form the accounting policy of an economic entity and organise the performance of an accounting unit; manage accounting following legal and regulatory documents; prepare financial, tax, statistical and other types of statements; analyse and assess the results of the financial state and the performance of the organisation; and use modern information technologies.” The panel has concluded the aim of the programme complies with the general definition of the programme.

Intended learning outcomes are well-defined and the panel has established that the learning outcomes are appropriate to the overall aim of the programme, within the mission and overall strategy of the college. KK is considering extending provision to another centre.

Information about the aim of the Study Programme and learning outcomes is available publicly on the KK website, in the annual publication "Modern and Practical Studies", during Open House Days, Open Nights, Study Fairs, Outreach events at schools, in AIKOS - an open vocational information, counselling, and guidance system and in social networks.

The review panel agreed that the programme is based on labour market needs of Lithuania in general and the region of Kaunas in particular. This is systematically established by the college in consultations with social partners and the data from the Lithuanian Labour Exchange and the results of the MOSTA research. Programme aims and intended learning were developed taking into consideration the opinions of stakeholders and revised following close cooperation with the potential employers, teaching staff and with reference to the results of the previous external evaluation.

It was confirmed that the programme is held in high esteem by social partners. A large number attended the panel meeting, and reported their complete satisfaction with the competences of students. One employer reported that the graduates they employ from the programme are “active, motivated, work-ready and prepared for current situations”. No reference was given, however, to future needs, but the SER identifies actions to keep future trends under review, including e-

accounting. Business English language skills development was suggested by social partners as a potential area for improvement.

Alumni are similarly enthusiastic about the programme's reputation, with its particular focus on practical skills relevant to their professional employment needs. Examples were given by alumni of personal recommendations to friends and family members to join the programme.

The programme aims are consistent with the type and level of studies and the level of qualifications offered, with no undue overlapping of the content of the taught subjects. The Study Programme Committee continuously implements supervision of the study programme. It is evident that the study programme is designed in close cooperation with social partners which helps students to secure employment.

The title of the programme, its learning outcomes, content and the qualification offered are generally well-tuned and compatible with each other. The panel held discussions regarding the potential to widen the content to include a broader range of general management topics, but the social partners and alumni were generally satisfied with the programme as it stands.

In conclusion: The programme is held in high esteem by social partners and corresponds to the needs of the labour market in Lithuania in general and the Kaunas area in particular. A strong relation with social partners is evident. Learning outcomes and aims are appropriate, whilst the review panel would recommend introducing more opportunities to develop business English.

2.2. Curriculum design

In 2016-2017, KK revised the aim and the anticipated learning outcomes of the study programme. KK adjusted the number of courses, their content, study methods and students' achievement assessment system. This also resulted in new course descriptions. KK consulted stakeholders on recommendations regarding professional internships and the improvement of the professional qualifications. Round-table discussions were held and SPC discussed all changes.

The duration of the programme is 3 years (6 semesters) in full-time studies and 4 years (8 semesters) in part-time studies. The volume of the SPA is 180 credits (4791 hours). Following the order established by the Ministry of Education and Science of the Republic of Lithuania and the requirements of the Regulation on the Study Field, the Study Plan includes general subjects of collegial studies, courses of the study field, internships, free electives and a professional bachelor thesis and thereby meets legislative requirements.

The 'General subjects' comprise 15 credits and include subjects such as languages and IT. They are designed to develop students' general intellectual abilities. The field courses (156 credits) provide professional knowledge and develop practical professional abilities, with some in the broader field of economics and management. Alternative courses (21 credits) deepen the professional knowledge and skills by providing an opportunity to choose one from 5 alternative course pairs (Financial Markets and Institutions / Public Procurement; Accounting in Public Sector / International Finance; Business Ethics / Documentation Management; Financial Calculations / Basics of Banking; International Accounting Standards / Insurance). It is noted that the increase in electives and the Public sector accounting course respond to a previous panel recommendation. Internships form part of the curriculum and comprise 30 credits. There are internal (using simulation companies) and external internships. The Bachelor Thesis (9 credits) completes the programme. Students can also choose elective study courses for 9 credits.

KK has very closely followed the recommendations from the previous accreditation. It has achieved a programme that is considered very good and safe in its quality, without being exceptional. The modules are taught in a consistent manner, whilst subjects or topics are not repeated. The breadth of the field courses and the “alternative courses” is sufficiently wide. The alternative courses, whilst a small proportion, nevertheless offer students the opportunity to deepen their skills according to their own preferences. The contents of the modules take into account the wider field of business studies and economics as well as neighbouring fields such as law and statistics. The modules correspond to the type and cycle of studies. KK has very carefully considered what kind of competences are developed in each set of courses and has demonstrated how each field contributes to the overall set of competences to be acquired. The scope of the programme is deemed sufficient to achieve the learning outcomes.

Depending on the subject and its position in the study cycle, KK uses lectures, case study analyses, requires exams, written assignments and presentations in a well-balanced mix. This combination allows achievement of the intended learning outcomes. Methods generally correspond to the latest academic insights, and they are relevant to the employment market.

KK sees the number of English language courses as a weakness, but identifies plans to prepare 4 study courses in English, thus taking into account the previous panel’s recommendations.

In conclusion: the design of the programme is in line with legislative requirements. Delivery enables achievement of intended learning outcomes, with a systematic approach to ensuring content is up-to-date and relevant.

2.3. Teaching staff

The study programme is provided by staff meeting legal requirements and the number of the teaching staff is adequate to ensure learning outcomes: in the last academic year 32 lecturers were involved in the Programme, 8 among them have a scientific degree. The formal qualifications of the teaching staff are appropriate. Out of the 32 teachers involved in a programme 2 are associate professors and 6 of the lecturers have a doctorate. All academic staff have at least three years teaching experience, with the majority holding practical experience of more than three years, many on an on-going basis. Most of the academic staff has been involved with Kaunas College for a significant length of time (10 years).

The teacher-student ratio is 1 to 7.5 respectively. The teachers involved in teaching activity represent a wide range of qualifications, in accordance with the broad scope of the Programme. However, it should be noted that the SER reports that the average age of teaching personnel is 48 years old (with 14 lecturers out of 32 over 50 years old) and the review panel would suggest consideration of actions to attract younger teachers onto the Programme.

Teaching staff turnover is able to ensure an adequate provision of the Programme. Highly experienced professionals are also delivering lectures under the programme.

The academic staff also participate in international projects: NORDPLUS "Vocational Guidance in Business Economy Training"; IP project "Cross-border Health Care in Europe Union"; KK project "Cooperation with Partner Countries" under Erasmus+.

The publication activity of the teaching staff is relevant for the Programme and during the period 2012-2017 the lecturers working at Kaunas College published scientific articles at various databases, participated and delivered presentations in conferences and published reports and articles in refereed journals. However, the review panel would urge the increased involvement of

all teaching staff in research and publication, as according to the information stated in the teacher's CV six members of the teaching staff do not explicitly participate in any scientific activity. The review panel would also suggest increasing the number of scientific articles indexed by Web of Science Citation Index Expanded, Social Sciences Citation Index, Arts & Humanities Citation Index and/or indexed by Scopus and also in peer-reviewed articles in other international research journals with an ISSN code and international editorial board, which are circulated internationally and open to international contributions.

The professional development of the academic staff is governed by the Law on Science and Studies of the Republic of Lithuania, the KK Statute, and the Regulation on the Certification of the Academic staff. The Faculty has created a professional development system for staff: following individual meetings, the overall professional development is planned and systematically analysed in the Department and Deanery meetings. Members of teaching staff get financial remuneration for outstanding performance in pedagogical and applied scientific activities. Many staff are active practitioners and undertake their own Continuous Professional Development in their discipline specialisms.

The panel were interested to hear about the KK Centre for Competence Development, which organises workshops to share good practice among teaching staff. Various opportunities exist for training and improvement of qualifications both in Lithuania and abroad. New teachers are given appropriate induction training, including on learning and teaching methods.

The teaching staff session was well-attended but the level of engagement in discussion was less impressive. The panel were unable to conclude whether this was due to language issues, the high number of fractional staff with potentially only perfunctory links to the programme or some other reason(s). Whilst recognising current achievements in line with previous recommendations, the review panel would recommend continuing the improvement of the foreign language skills of all staff teaching on the programme, with an emphasis on business English.

In conclusion: *The number and qualification of the staff complies with the requirements of the Lithuanian legislation; Kaunas College employs a high number of qualified teachers. The HEI supports teacher's professional development (subject and pedagogy). Outgoing mobility of teaching staff and participation in workshops, conferences and teaching activities outside should be further encouraged and strengthened. The college should continue to build on the number of external guest lecturers, using social partners and international lecturers.*

2.4. Facilities and learning resources

According to the SER the premises for studies are adequate both in their size and quality. During the period of 2012-2016, all the lecture rooms were renovated. The number of working places in the rooms corresponds with number of students. The teachers and students can use audio-visual equipment and computers in the lecture rooms or bring their personal ones. There is wireless Internet connection available. The College has 120-seat distance learning lecture theatre, 200-seat Conference Hall, pool and other sport facilities. All the premises comply with hygiene standards. Kaunas College is actively addressing the needs of disabled people as work-in-progress. The College's renovations plan for 2017 includes installation of a lift in one of the buildings (Pramonės Av. 20).

During the tour of the premises, the review panel was favourably impressed by the level of investment into, and attention given to learning spaces. This included environments to encourage interactive approaches and group-work, with teacher as facilitator and guide.

Students can use the computers of the Library and the Centre of Information Resources for self-study. Each lecturer of the Department has a workplace equipped with the necessary technologies. All computers have Microsoft Windows operating system installed including the Microsoft Office suite. All students and the staff use the e-mail system go.kauko. In the study process, the virtual learning environment Moodle is widely and consistently used, providing students with teaching materials, self-study tasks, and the evaluation scores of their learning achievements. During their workshops the students use the specialized software SPSS for statistical data processing, and accounting software (Stekas, Bonus-Konto) are available from the beginning of the programme, as previously recommended. The panel suggests that the college systematically ensures that these are kept up-to-date.

According to the SER, arrangements for the students' practices in the College are adequate and sufficient. Students have to perform 3 professional internships. Introductory Internship of Accounting, and Internship of Business Organisation and Accounting are performed in the Faculty, whereas Final Professional Internship is performed in external organisations. The basis of Internship of Business Organisation and Accounting is the Business Simulation, which simulates the performance of a real enterprise and the processes that take place in it. Students and alumni confirm that they receive good information on potential internship placements and have help in finding placements. There were specific examples of where internship had led directly to permanent employment.

According to SER and as confirmed with staff, the stock of textbooks, books, periodicals, databases are annually updated in accordance with staff and student needs. They are considered to be appropriate, sufficient and accessible to the students. The modern Library has a reading room, linguistics room for learning foreign languages, computer-equipped workplaces and interactive whiteboards as well as some leisure spaces. The Centre of Information Resources provides professional information services and access to information resources needed for studies and applied research. Most books in the Library are openly accessible and are placed on the shelves by subject. Information about the publications is available in the Library and their location can be obtained in the e.catalogue or in the Virtual Library. During 2015-2016 transition (from First Class) to e-learning environment MOODLE was made. Library and Centre of Information Resources internet pages gave students information on referencing, academic integrity and anti-plagiarism procedures, supplemented by paper leaflets.

For non-local students, the college has provision of dormitory accommodation, which students and alumni confirmed as meeting their needs.

In conclusion: the college's facilities and resources are of a high standard. The panel commends the excellent learning environment designed to encourage and support interactive and professional learning.

2.5. Study process and students' performance assessment

The enrolment of students in the SPA is performed following the Rules of Admission of Students, which are approved annually by the Academic Council. To be enrolled in the SPA, the competitive score consists of the state school-leaving examination scores. The applicants wishing to study in state-funded (SF) positions should have passed the state school-leaving examinations in the Lithuanian Language and Literature (until 2013, the Lithuanian (native) or Lithuanian (state) Language examination); and for those who finished secondary education in 2016 and later, Mathematics is compulsory.

The students are provided with career counselling and information services. They are consulted on the issues of internship placements and job search, and get information about career planning as well as the situation in the labour market. With reference to the previous recommendation, it should be noted that the Careers Centre is now regarded as more visible by students, who confirmed using the Centre's services, *e.g.* for CV-writing. The panel visit happily co-incided with a Careers Fair, with a visibly lively attendance.

Students are also provided with self-study centre services, which enable them to prepare assignments. The assistance of the academic and administrative staff and Students' Representative Council help to prepare for conferences, competitions and other events. To promote closer cooperation of students and academic staff, various events are organised including educational trips; presentations of students' experiences of studying abroad; meetings with alumni; attending the events organised in the Faculty (the beginning of the academic year, the celebration of graduation) as well as public lectures, informational (educational) events and free seminars.

Every year, some students of SPA participate in students' scientific practical conferences, publish articles or deliver reports. Students confirm encouragement from staff to use a wide range of journals and papers.

The previous panel recommended that more attention should be given to student mobility and the geographic spread. This panel can confirm that students do have an opportunity to go abroad but only low numbers decide to take advantage of the opportunity. The number of out-going students is reported as preconditioned by the political situation in partner countries (*e.g.* students refuse to go there due to political issues) and economic situation (*e.g.* the received scholarship is insufficient to cover the costs). The programme and SER teams identified that whilst they do have visiting lecturers from abroad, these are mainly from Eastern Europe and bringing in guest lecturers from a wider area might broaden students' perspectives.

Having evaluated learning achievements, incentive grants are awarded from the scholarship fund (for 10 per cent of the state-funded students of the academic course). Students are also provided with a possibility to live in a hostel and at reduced prices to use the services of the KK swimming pool. The state also grants loans (once a year, to cover tuition fee; and twice a year, to cover living expenses and studies abroad). The advanced, proactive students who are sent to represent KK in conferences and other events have their travel and participation costs fully or partially funded from the Faculty funds. Following the legislation, the State Studies Foundation grants students social (€123.50) and study scholarships.

When assessing learning outcomes, the academic staff follows the principles of clarity, objectivity, impartiality, openness of assessment procedures, mutual respect, and goodwill, which are defined in the Procedures of Assessing Study Achievements. Bachelor theses and a selection of term papers were examined and the panel concurred with final grading decisions, whilst recognising some limitations in the academic underpinning in evidence and the generally low number of citations of recent and international sources. The programme team have responded to previous recommendations with regard to selection of topics for the thesis, but this review team found that this had resulted in a somewhat mechanistic approach to topic choice and approach, and would ask the team to further consider possibilities of more variation (including titles, topics, approaches) whilst still ensuring learning outcomes are met.

After graduation, it is reported that most graduates were employed in an accounting-related area, and the percentage varies between 65 and 75. Some went on to further study. In 12 months after graduation, more than 75 per cent were employed, and about half of them worked during their studies. It is noted from the SER data that graduates' monthly salary has increased over the reporting period.

It can be repeated here that the programme is held in high esteem by all stakeholders and corresponds to the needs of the labour market in Lithuania in general and the Kaunas area in particular, offering practice-oriented specialisation. The practical approach to teaching is particularly welcomed by social partners.

While developing their professional bachelor thesis, students sign the Declaration of Honesty, which confirms the academic integrity and independence of its development.

The KK community – the administrative, academic, scientific and other staff members as well as students – follow the provisions of the KK Code of Academic Ethics. Staff, students and alumni all confirmed knowledge of processes in the event of complaints and assured the panel that they had no issues to raise in this area.

In conclusion: the students are well-supported in their studies, with opportunities for involvement in research, events and mobility programme. More encouragement for students to take up international opportunities is recommended, as is a wider use of recent and international sources in assessed work.

2.6. Programme management

The institution professes to work within an ethos of Total Quality Management (TQM), involving an annual review cycle with delegated roles and responsibilities, as detailed on individual job descriptions. The department's programmes are managerially overseen by the Head of Department (HoD), with details within their job description. HoD role is on a three-year cycle.

In line with normal practice, several levels are involved in the decision-making and monitoring of programmes, informed by the internal KK Quality Policy, which came into force in 2010. Policy review is evidenced by the recent review and updating of the e-learning policy, as confirmed by the panel. College level is relevant to policy-making and overall strategic review. Faculty acts as an intermediate level, while the programme is monitored locally at departmental level. Fundamentally, it is considered in line with TQM philosophy that the responsibility for quality of delivery is at local level (in the first instance, with the academics, - see s67), with systematic review and monitoring processes taken through to strategic levels.

KK's SER clearly states the range of instruments for compliance and governance and asserts that the SPA is administered, its quality is ensured, assessed and the responsibility of its implementers is defined in accordance with international, national and approved in KK legislation that governs studies. Programme revisions are undertaken in line with policies, which include the *Order of the Development and Approval of the Intended to Implement Study Programmes and the Improvement of On-going Study Programmes*. The process is explained in the SER and specifies that any programme amendments are initiated by the Department and the Study Programme Committee (SPC), with regard to proposals by academic staff, students and other stakeholders; the requirements of the legislation governing studies in the Republic of Lithuania; and conclusions from external assessment. The draft of amendments to the programme is discussed at SPC, then presented at the Deanery meeting, where the final

resolution is made. This process was confirmed by the SER team, teaching staff and social partners.

The SPC has a key role in the monitoring and improvement of the study programme (s70) and membership includes lecturers, students and other stakeholders. The members of the SPC and the academic staff analyse market trends, the results of investigations, the opinions of students and graduates, the remarks and recommendations of employers, the documents governing the implementation of the study programme; assess the needs for the improvement of the study programme, and submit proposals for amendments. However, the students and alumni told the panel that whilst they were involved in completing surveys, they were not then systematically informed of the overall results or changes arising in response to feedback.

The SER makes explicit the quality processes, including systematic and periodic collection of data (e.g. s68-72) through academic staff, departments and faculty surveys and leading to action plans.

Annual self-assessment reports at programme level are completed by academics and go to the HoD (s67), leading to discussions and forward-looking action plans (s71). At departmental level, self-assessment covers management, applied research, and impact on regional and national development (s71).

A range of data for past five years is presented in the report and include:

- Applicants, enrolment and competitive scores
- Student progression and achievement
- Employment and graduate occupation 6 and 12 months after graduation
- Staff/ student ratios.

The SPC undertake a review and analysis of programme data (s70), including from staff and student surveys. Consideration is being given to online surveys, which may improve efficiency (s71) but this may need to be considered alongside any potential fall in online survey completion rates.

The institution's initial SER includes comprehensive responses to previous recommendations (see p15 of SER), which have been already given in earlier sections of this report.

The SPC ensures wider stakeholder involvement in programme management and oversight, including employers and graduates (s73). The report identifies specific employers and local bodies who have been involved. Feedback from employers and others stakeholders is considered at these meetings. (s70). The department has also introduced working groups to be involved in the annual self-assessment survey of the department. These groups include staff and students (s71). Social partners are clearly enthusiastic about the programme and their involvement in it.

The systematic process, underpinned by TQM, is indicative of effective and efficient quality assurance management. The programme information is available on the KK website. Individual reports are further shared at meetings of department, deanery and staff. For wider circulation, KK annual reports of the faculty are also presented to community members.

In conclusion: responsibilities are clearly allocated and data is collected, used and made available. Internal quality assurance and enhancement are working well.

2.7. Examples of excellence

- Strong, practical skills-development responds to the needs of the labour market and gives the programme a high reputation among social partners;
- Modern, accessible facilities supporting both independent and interactive learning.

III. RECOMMENDATIONS

1. Continue to build on opportunities for staff and students to develop skills in business English.
2. Consider increasing the number of guest lecturers (including those with wider, international experience).
3. Ensure that the students use a broader selection of sources in assessed work, including more recent and international sources.

IV. SUMMARY

The programme is held in high esteem by social partners and corresponds to the needs of the labour market in Lithuania in general and the Kaunas area in particular. A strong relation with social partners is evident. Learning outcomes and aims are appropriate, whilst the review panel would recommend introducing more opportunities to develop business English.

The design of the programme is in line with legislative requirements. Delivery enables achievement of intended learning outcomes, with a systematic approach to ensuring content is up-to-date and relevant.

The number and qualification of the staff complies with the requirements of the Lithuanian legislation; Kaunas College employs a high number of qualified teachers. The HEI supports teacher's professional development (subject and pedagogy). The college should continue to build on the number of external guest lecturers, using social partners and international lecturers.

The college's facilities and resources are of a high standard. The panel commends the excellent learning environment designed to encourage and support interactive and professional learning.

The students are well-supported in their studies, with opportunities for involvement in research, events and mobility programme. More encouragement for students to take up international opportunities is recommended. A wider use of recent and international sources in assessed work is recommended.

Responsibilities are clearly allocated and data is collected, used and made available. Internal quality assurance and enhancement are working well.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44008, 6531LX092) at Kaunas College is given **positive** evaluation.

Study programme assessment in points by evaluation areas.

No.	Evaluation Area	Evaluation of an area in points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	3
3.	Teaching staff	3
4.	Facilities and learning resources	4
5.	Study process and students' performance assessment	3
6.	Programme management	3
	Total:	19

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

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

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

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

Grupės vadovas: Team leader:	Dr. Natalja Gurvitch
Grupės nariai: Team members:	Prof. Jochen Zimmermann
	Prof. Barbara Dexter
	Assoc. prof. Renata Legenzova
	Mr. Rapolas Bogužas

**KAUNO KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS
BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS - 653N44008, 6531LX092) 2017-12-06 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-229 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Kauno kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas - 653N44008, 6531LX092) 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	4
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	3
	Iš viso:	19

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

2 - Patenkinamai (tenkina minimalius reikalavimus, reikia tobulinti)

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

4 - Labai gerai (sritis yra išskirtinė)

<...>

IV. SANTRAUKA

Socialiniai partneriai labai palankiai vertina studijų programą, nes ji atitinka apskritai Lietuvos ir ypač Kauno apskrities darbo rinkos poreikius. Tvirtas ryšys su socialiniais partneriais yra akivaizdus. Studijų rezultatai ir tikslai yra tinkami, bet vertinimo grupė rekomenduotų suteikti platesnes galimybes mokytis verslo anglų kalbos.

Programos sandara atitinka teisės aktų reikalavimus. Studijų programa vykdoma taip, kad būtų galima pasiekti numatytus studijų rezultatus, sistemingai užtikrinant turinio šiuolaikiškumą ir aktualumą.

Darbuotojų skaičius ir kvalifikacija tenkina LR teisės aktų reikalavimus; Kauno kolegijoje dirba daug kvalifikuotų dėstytojų. Aukštoji mokykla remia dėstytojų kvalifikacijos (dalykinės ir pedagoginės) kėlimą. Kolegija turėtų ir toliau didinti išorės vizituojančių dėstytojų skaičių, pasitelkdama socialinius partnerius ir dėstytojus iš užsienio.

Kolegijos materialieji ištekliai yra labai kokybiški. Vertinimo grupė palankiai vertina puikią mokymosi aplinką, sukurtą skatinti ir remti interaktyvų ir profesionalų mokymąsi.

Studijų procese studentai gauna tinkamą pagalbą ir galimybes dalyvauti moksliniuose tyrimuose, renginiuose ir judumo programoje. Rekomenduojama daugiau skatinti studentus pasinaudoti galimybe studijuoti užsienyje. Taip pat rekomenduotina rengiant vertinamus darbus daugiau remtis naujaisiais, užsienio šaltiniais.

Pareigos yra aiškiai paskirstytos, duomenys renkami, naudojami ir yra prieinami. Vidaus kokybės užtikrinimo ir gerinimo procesai veikia gerai.

<...>

III. REKOMENDACIJOS

1. Toliau teikti galimybes personalui ir studentams ugdyti verslo anglų kalbos įgūdžius.
2. Apsvarstyti galimybę padidinti vizituojančių dėstytojų skaičių (įskaitant dėstytojus, turinčius platesnės, tarptautinės darbo patirties).
3. Užtikrinti, kad studentai rengdami vertinus darbus rinktųsi įvairesnius šaltinius, įskaitant naujesnius, užsienio šaltinius.

<...>

Paslaugos teikėjas patvirtina, jog yra susipažinęs su Lietuvos Respublikos baudžiamojo kodekso 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

Vertėjos rekvizitai (vardas, pavardė, parašas)