



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

LIETUVOS VERSLO KOLEGIJOS KLAIPĖDOS SKYRIAUS  
*BUHALTERINĖS APSKAITOS (653N44011)*  
VERTINIMO IŠVADOS

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**EVALUATION REPORT  
OF ACCOUNTING (653N44011)  
STUDY PROGRAMME**  
AT LITHUANIA BUSINESS COLLEGE, KLAIPĖDA  
DEPARTMENT

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## 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), iššęstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Buhalterinės apskaitos profesinis bakalauras, 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 institution founded by Decree of the Government of the Republic of Lithuania No. 1028, dated 28-08-2001. In 2009 the College merged with the College of Management, Law and Languages, located in the Šiauliai region, which has resulted in the study process being currently organised in three centres; Klaipėda Faculty (Headquarters of College), Šiauliai Faculty, and Vilnius Department. At present nine study programmes are offered, including the professional Bachelor of Accounting. The evaluation of this programme, as offered by the Klaipėda Faculty, is the subject of this report.

The Accounting study programme (hereafter the programme) is managed by the Department of Economics (hereafter the Department). This programme has been implemented in LBC since the commencement of the academic year 2010-2011 (part-time studies); with delivery under full-time mode beginning in 2012 -2013.

The external evaluation was conducted by an international expert panel under the guidelines and procedures of the Centre of Quality Assessment in Higher Education (SKVC). The review is based on the Self-Evaluation Report (hereafter: SER), received by the panel in September 2013 and on a site visit to the College on 23 October 2013. During the visit, the team had the opportunity to discuss the programme with Faculty administration and management, members of the internal self-assessment group, teaching staff, students and social partners. Panel members also reviewed the facilities and learning resources available for students of the programme. *This evaluation report should be read in conjunction with the report produced for the identical programme delivered in Šiauliai department.*

## II. PROGRAMME ANALYSIS

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

The aims of the study programme are linked directly to the mission of the College and are deemed to be appropriate for training specialists in the field of Accounting (SER). These objectives are correlated with the major provisions set in the National Education Strategy for 2003-2012 (approved by decree No. IX-1700, dated 4 July 2003 of the Parliament of the Republic of Lithuania), and with the contents of reference documents in the field of education, such as: Lithuanian National Programme for Studies, Strategy for Lifelong Learning Assurance; Long-term Development Strategy of Lithuanian Economy until 2015; Programme for Innovations in Business, Lithuania Innovation Strategy for 2010-2020; Strategy for Development of Information Society in Lithuania (8 June, 2005); and Klaipėda Region Development Plan 2007-2013. The programme is based on an analysis of the demand for accounting professionals, both regionally and nationally, supported by the 'Barometer of Employment Opportunities' which shows "increasingly more employment opportunities for accounting specialists in 2013 in Lithuania". It has been amended and updated twice since being introduced in order to ensure consistency and harmony between the planned study results and employment opportunities available in the labour market, as well as meeting the needs of the wider society. Generally, the aims of the programme are acceptable in terms of the academic and professional standards required for programmes of this nature and recognised at Level 6 under the Lithuanian Qualifications Framework.

The aims and learning outcomes are identical for both study modes: full-time and part-time. The achievement of the proposed objectives of the programme is planned through a set of twelve learning outcomes distributed across the subjects/modules which form the curriculum. The learning outcomes are stated in pursuance of the prescribed descriptors of first-cycle studies (Order No. V-2212/ 2011 of the Minister of Education and Science).

Certain learning outcomes (e.g. 2.2; 2.3; 3.3; 5.2 in the SER) are formulated vaguely and/or are too complex, leading to a risk that they may not be fully understood, especially by students. Some learning outcomes, for example 1.2. *Is able to apply theoretical knowledge acquired in the field of professional accounting required for **gathering, interpretation and application** of accounting data in practice; 1. Is able to **gather and interpret** accounting data using primary and secondary data sources, **making use of modern information technologies** and their potential and 5.1. *Is able to find, **gather, analyse** and systemise information from different sources, **to master information technologies**, to handle confidential information and convey accounting information, ideas, problems and solutions both to experts and non-experts, when working in traditional and virtual work groups, to organise his/her own work and self-learning independently, applying the acquired theoretical knowledge in practice and assuming responsibility for entrusted task* (some words bolded by authors of this report) can also be said to partly overlap. From discussions with teachers and students and the panel's own comparative analysis, it is concluded that there is a certain lack of coherence between particular learning outcomes and the content of some study subjects. For example, the learning outcome No. 1.1.: *Knows traditional and modern definitions, theories, concepts and trends of accounting and related sciences explaining the principles of functioning of the accounting system and is able to develop, consolidate and apply them in professional activities as well in solving problems encountered in the course of work.* (Table No. 4, SER) must be (at least partially) achieved via the study of subjects such as: Philosophy, Psychology, Foreign Language, Micro-Macro Economics, Higher Mathematics, Principles of Management, Economic Statistics, and Principles of Law. It is not readily apparent that the content of above-mentioned study subjects contributes (at least in theory) to the achievement of learning outcome No 1.1, as prescribed.*

Student understanding of the concept of learning outcomes needs to be strengthened to enable them to focus more clearly on both the goals of the programme and the learning targets established for individual components of the curriculum. In this context, teachers are advised to reinforce for students the links between examinations/assignments/project work and the specific learning outcomes which each element of the assessment process is intended to measure. This would be beneficial in helping to establish the meaning and relevance of learning outcomes.

Directly related to the achievement of the programme's objectives and learning outcomes are the main reading references recommended for each subject. As may be seen from the programme description, a number of such sources predate 2008. The same issue concerning textbooks was mentioned by stakeholders in discussions with the evaluation team. Social partners confirmed that they were not involved in establishing the curricula and learning outcomes for the study subjects. They recommended that special attention be paid to the inclusion of outcomes which lead to the development of student ability to use information technology applications specific to accounting practice.

It is essential that the College strategy to ensure the quality of research and teaching directly related to the ongoing identification and description of programme aims and learning outcomes, as well as their achievement, is updated and maintained. Generally, the content of the subjects/course units and the associated study materials, complemented by the teaching, learning

and assessment methods used within the programme, ensure the achievement of the stated aims and learning outcomes, in accordance with the requirements for a professional Bachelor degree in Accounting under the guidelines of the European Higher Education Qualifications Framework and the Lithuanian Qualifications Framework.

The programme aims and learning outcomes are publicly accessible, with an outline listing of subjects and information about admission to studies presented on the College website (<http://www.ltvk.lt/?module=staticpages&id=450>, in Lithuanian only). A short version of programme aims may be found on AIKOS website (<http://www.aikos.smm.lt/aikos/>). The College periodically organises events to promote this degree opportunity, such as Open Door Days and Career Days. However, there appears to be no information about the programme's purpose, objectives and learning outcomes in the English version of the web site (<http://www.ltvk.lt/?module=staticpages&id=185&ln=en>). A full description of the programme in English could enhance its visibility internationally.

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

Legal requirements for curriculum design have been fulfilled. The number of ECTS credits is 180 (4800 hours of student effort, however constituted), with credits allocated for general subjects, study field subjects (including internal practices), professional practices, and the final thesis / final examination. The number of student contact hours (including consultations) is 1445, representing 30% of total student effort. The assigned total and distribution of credits are the same for both study modes (full-time and part-time), the only difference is the duration of the study period: three years for full-time and four years for part time mode. The maximum number of subjects per semester is seven (five in part-time mode), which yields a maximum total credit allocation of 30 per semester (23 for part- time studies).

In general, the sequence of subjects taught is appropriate. In terms of further improvement, it would assist the learning process if all subjects related to specialisations were not concentrated in the fifth semester, as is currently the case for full-time students. The part-time programme seems to be more effective, with specialised subjects distributed over three semesters (V-VII). However, in reality it appears that there are some discrepancies between the study plan provided in the SER and the timetable which is actually implemented. For example, in the full-time programme during the Fall semester 2013: Principles of Research Work has been moved to the first semester (instead of the second); Principles of Law does not appear on the timetable; Philosophy, and Sociology are taught in the third semester rather than the first; and the Principles of Accounting subject is taught in the third rather than the second semester. There have been similar alterations in the subject sequence for part-time students. The panel considers that such changes could have a negative impact on the overall quality of studies. The subject themes are generally not repetitive, with some minor exceptions, e.g. subjects Sociology and Principles of Research Work both seem to cover ethical problems of research. However, this may not be an issue depending on the approach adopted in teaching both modules.

The scope of programme is sufficiently wide to facilitate the achievement of the prescribed aims and learning outcomes, while the range of subjects/modules and the syllabus content of each are consistent with professional Bachelor degree-level studies of this nature. The teaching and learning methodologies utilised for academic subject delivery are also generally appropriate for the attainment of the declared study goals. Social partners and students suggested to the panel that a stronger practical approach and emphasis is required in the teaching of professional subjects related to the focus of the programme. The subject Principles of Research Work, from

reviewing syllabus content, can be said to belong more logically within the general subjects rather than the basic professional subjects area. Additionally, the content of this subject appears to be somewhat lacking in focus when considered in the context of the remainder of the curriculum and the challenges which the graduate is likely to face upon entering the labour market. In some subjects, for example Sociology, Philosophy, Micro and Macro Economics, and Principles of Management the volume of recommended textbooks and other reading materials is too extensive and unrealistic, while some of the publications listed are seen as too difficult and not particularly appropriate for this programme.

A key factor emerging from a review of the curriculum is the insufficient amount of direct contact hours allocated for subject delivery when viewed in the context of the stated learning outcomes and syllabus content. The subjects concerned include Sociology, Psychology, Micro and Macro Economics, Foreign Language and Higher Mathematics (incidentally, the use of the word 'Higher' in the title may cause a certain perception amongst students which the subject content does not justify). On the other hand, the designated direct contact hours for Informatics seems to be excessive in light of the fact that the more elementary aspects of computer literacy (Ms Word, Ms Excel, Ms Power Point) are taught. Direct contact time per semester (including consultations) ranges from 25 to 50 hours (with 35 hours as the norm for the majority of subjects). When consultation hours are excluded, the range becomes 20–45 hours (25 per subject, in the main). It is mathematically not possible to distribute the total volume of assigned teaching hours equally each week over a semester of 15 weeks (from information gathered during discussions conducted as part of the visit, the length of a semester excluding holidays and the examination session is 15 weeks).

In relation to the learning process reflecting the latest achievements in science, it may be seen from the programme description that the recommended publications for professional subjects often predate 2009. An increased emphasis on more modern publications is required due to frequent changes in international and national accounting regulations and standards. The international dimension of the programme would be strengthened by the use of English for subject delivery and the availability of a wider range of study materials in the language.

### **3. Staff**

The academic staff recruitment process and the qualifications of lecturers meet established legal requirements. A total of eighteen lecturers are involved in teaching study subjects (excluding electives), while fourteen of these academic staff members teach professional modules (subjects of the study field) within the curriculum. All lecturers have at least a Master's degree or a Certificate of Higher Education (an approved equivalent qualification). Within the academic staff team, seven lecturers responsible for the delivery of professional subjects have Doctoral degree qualifications, so it can be said that the proportion of scientists (about 50%) exceeds statutory requirements. The number of lecturers with at least 3 years' practical experience (outside of the College) is eleven, giving a ratio (61%) which is also appropriate. Overall, the panel considers the teaching staff to be adequately qualified to deliver this programme and support students in the process of achieving the defined aims and learning outcomes.

From amongst the team of eighteen lecturers, twelve are employed on a regular (full-time) basis, which may be considered a strength of the programme, especially keeping in mind the number of students enrolled (total 40 in both study modes combined). The turnover of lecturers is very low - practically the same academic staff team has been involved over the period under review (2010 – 2013). The staff (lecturer) student ratio is 1:2.22; this is seen as more than appropriate. The

comparatively low student enrolment allows for more attention to be given to the individual student. However, larger groups would provide greater opportunities for more intensive discussion and analysis, leading to the enhanced critical evaluation of alternative approaches to problem solving and decision making in accounting and business management practice. Skills and competencies of this nature are essential for the graduating Accountant.

Lecturers do not regularly come together on a formal basis to discuss subject content, share ideas and information, and integrate themes and assessment tests across different programme modules. Communication between teachers on the programme in Klaipėda and Šiauliai branches is also infrequent. Members of the respective academic staff teams should be encouraged to cooperate more closely, both internally and across institutions, in order to coordinate subject content and prepare integrated assignments, thereby leading to a richer learning environment for students. A greater level of teacher participation in the process of programme self-evaluation is also desirable.

Incentives for teachers to participate in training and/or scientific events are provided by the College. In 2011, lecturers took part in an 80-hour training initiative entitled ISO 9001 Implementation in Higher Education. In addition, 61% of lecturers associated with this Accounting programme were involved (64 hours each) in professional development on the theme of Resource Management, Strategic Management, and Management and Administration of Studies and Research Activities.

Academic staff members confirmed to the panel that they are encouraged to participate in scientific conferences and in international mobility exchange schemes. In effect, members of the teaching team visited Cyprus, Czech Republic and Greece via international mobility projects during the period under review. They also participate in conferences in Lithuania and abroad. The rate of international visiting lecturers coming to the College is low and focused mainly on the Erasmus exchange system (duration of lectures delivered by incoming staff is 4-8 hours). Increased staff mobility in both directions could yield benefit for overall programme quality. In both a national and an international context, the use of English should be increased across the curriculum.

Lecturers, in general, are involved in research and related activities and have published scientific and/or methodological material during the past five years. As such publications are mainly in Lithuanian, lecturers should be encouraged to participate in conferences abroad and to submit scientific articles to Western journals.

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

The Klaipėda Faculty of Lithuanian Business College is located in a modern and spacious premises in the centre of the city. The total area occupied by the College is 1,583 square metres (SER). There are 12 classrooms in total, including four computer laboratories for student use. Four larger classrooms with a seating capacity in the range of 75-80 places are used for lectures, while four others with a lesser capacity of 25-30 seats are occupied for practical classes. Students and staff may also use a conference room (capacity - 127 seats). Students with disabilities have access to the premises and facilities.

Students are required to undertake three practices during the study period. The College's arrangements for student practice are adequate. Moreover, the practical training company



'Biurometa' is located within the College premises where the simulation of the activities of a real business organisation is implemented, using the Simulith system. The external professional practice provides students with the opportunity to integrate theory and practice under real-life working conditions. Specialised bookkeeping and accounting software, Prorūna, Stekas, Rivilė-GAMA, and Apskaita is available for students and used in the teaching process. Distance learning approaches, using the Moodle virtual learning environment system, is also implemented for teaching and learning purposes.

The library and reading room form an integral part of College premises. There are many copies (20-90) available of some main textbooks used in the programme. Library resources are renewed on a regular basis and average funds for this purpose during the period 2007-2011 were 23,924 litas. However, despite this, stakeholders suggested to the panel that a more rapid acquisition of the most modern literature (especially in the field of professional subjects) would be highly appreciated. Electronic resources available for students are appropriate: there is access to databases such as EBSCO, Taylor & Francis, Wiley Online Library, etc. There are 33 work places in library without internet access and 7 which have the facility. The library is accessible for 54 hours per week: (3 hours on Monday, 11 hours from Tuesday to Friday inclusive, and 7 hours on Saturday). Each Monday, when the library is closed, students may use the reading room.

Overall, College facilities and learning resources are deemed to be highly satisfactory. Future improvements could include: 1) a review of existing procedures for the acquisition of the most modern textbooks and related learning materials for teacher and student use; 2) the making available of a larger stock of modern textbooks in foreign languages (especially English); 3) a deployment of more sophisticated software e.g. SPSS or similar, Ms Access or similar, as well as enterprise risk management software.

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

The standard procedure for student admission to higher education is used and admission is organised via the LAMABPO (Association of Lithuanian Higher Schools for Student Admission) system. No entrance examination is held. The admission (competitive) grade, however, is deemed to be low ranging from between 5.2- 6.2 and 8.9-16.54 depending on the particular year. Overall, the admission procedure is transparent and clear. However, in order to increase student enrolment academic management should consider whether it is necessary to address more specific target groups of future students and, if so, initiate appropriate action.

The number of registered students is comparatively small: ten were admitted to first-year studies in Autumn 2013 (five under full-time mode, and a similar number of part-time students). As already mentioned, the total number of students in both modes across the different stages of the programme was 40 at the time of the site visit (10 in full-time mode; 30 in part-time mode). The apparent benefits resulting from having a reduced number students, such as more individual attention tend to be outweighed by significant shortcomings, including limited possibilities for analytical teamwork and/or group assignments, as well as for the provision of separate, focused teaching related to the goals of the programme. Currently, under the prevailing circumstances, many classes are organised on the basis of students from various study programmes coming together to form larger groups. While students are theoretically granted the possibility of specialisation within the programme, this option can become impractical if student numbers do not justify its implementation.

The academic year is divided into two semesters, each of 20 weeks' duration - 15 weeks of study, 4 weeks for examinations, and the remaining week devoted to what management defines as a "self-work week". From the discussion with students, the impression was given to the panel that they perceive the extra week to be a break from programme commitments rather than a particularly intensive study period. On a similar theme, the percentage of hours attributed to self-work on the part of students, when compared with total hours of direct contact, is quite high (about 70%) and can be regarded as unrealistic. Consequently, it is important to implement a transparent and systematic policy towards the assessment of individual student effort outside of the classroom. In many respects, the allocated self-study hours may be regarded as unachievable in light of students' other obligations and commitments.

The proportion of consultation time within total contact hours is high (18% - 29%), particularly when the fact that all students do not avail of this service to the same extent is taken into consideration. While there are ample opportunities for staff-student consultations, the absence of a clear policy for assessing the quantity and quality of student self-work increases the risk that hours allocated for consultations may not be used in the most effective manner. The College is advised to consider a review of the hours' distribution in order to allow a higher weighting to direct class contact time. As mentioned above, many lectures (including practical classes) are taught jointly for students from different study programmes. This may not always be a major problem, except when a specific focus is needed to ensure that designated learning outcomes related to a discipline such as professional Accounting are achieved. The panel is concerned that a "one size fits all" approach can impact on the quality of student learning in the long run. The College should consider the possibility of organising as many separate classes as possible for students of this programme.

The assessment of student performance depends on the subject, as explained in the SER. The performance appraisal system is similar for full-time and part-time students. The main feature – a combination of the results from various assessment instruments is used; the weighting assigned to the end-of-session examination ranges from 40%-60%. In general, a variety of assessment methods is used (control works or quizzes, presentations, practical tasks, projects etc.). With reference to the documentation, detailed criteria regarding the assessment process was provided in annotations to only four subjects (Tax Accounting, Financial Accounting, Management Accounting, and Planning of Operating Budget of an Enterprise). Though students admitted that they are informed in advance about the assessment methods and criteria to be used, it is advisable to provide such information in the annotations of all subjects.

Students may participate in scientific and applied research, as well as exchange mobility schemes. They are aware of such possibilities and some indicated to the panel that they plan to go abroad under the Erasmus programme in Spring 2014; however, no accounting student has taken part in such initiatives to date. There is a modern students' room within the College premises where students can come together to discuss matters of interest.

## **6. Programme management**

The College has implemented a traditional management structure, which includes: College Director; Academic Board; Department of Economics; the Study Department; and the Study Programme Committee. Duties and responsibilities have been defined across the different functional areas and seem to be clearly allocated. For example, the College Director is responsible for the organisation of the study process, quality assurance, and the rational use of material and human resources etc.; the Study Department organises the study process; the Study

Programme Committee has a key role to play in the implementation and ongoing monitoring of programme quality.

While there has been no previous external evaluation of the programme, management has implemented, to a lesser or greater extent, the recommendations provided in respect of a similar programme delivered in the Šiauliai campus. According to the SER, regular self assessment of all study programmes is encouraged throughout the institution. Arising from a self-assessment carried out during the period under review, this Accounting programme was amended to meet legal requirements, with new subjects, such as *Enterprise finance management and performance analysis*, *Accounting of financial authorities*, *Tax accounting*, *Labor law* being added to the curriculum.

The majority of stakeholders appear to be involved in some way in programme management, administration and quality improvement. A student representative is a member of the Study Programme Committee and students are also represented on the Academic Board. Surveys are conducted at the end of each academic year to discover student opinion on different aspects of the programme, including the quality dimension.

Representatives of academic staff (lecturers) are members of the Study Programme Committee and the Academic Board. Representatives of social partners are also formally involved in the working of the Study Programme Committee. Discussions between the panel and members of the teaching staff established that their participation in the self-assessment process was limited primarily to the provision of learning outcomes for their subjects and ensuring that those learning outcomes related to those established for the entire programme. It is understood that feedback from members of teaching staff could be sought on a more frequent and regular basis. Social partners give the impression that they are not involved to maximum effect in discussing the curriculum and are lacking in a full understanding of the programme. It is concluded that further potential for effective collaboration with stakeholders exists for the purpose of programme design, delivery and review.

The comparatively low student numbers is a cause of concern. Other issues worthy of management attention are dispersed throughout this report. Examples include: the discrepancies (already mentioned) between programme learning outcomes and those established for individual subjects, as well as inconsistencies between the curriculum study plan and the student timetable which is implemented. Such anomalies warrant a review and correction. While the College has official policies regarding plagiarism and academic cheating, it appears that significant discretion in such matters is left to the teacher. This can lead to an inconsistent approach when breaches occur. In such cases, allowing the offending student to merely repeat the examination/assignment does not constitute an adequate penalty or a sufficient deterrent against attempts at cheating. The current mechanism for dealing with student appeals could be established on a more formalised basis. It is understood that students who wish to lodge an appeal do not have immediate access to an Appeals Committee or similar forum.

The adjustment to students producing a thesis rather than sitting a final examination is likely in the short term to present challenges for staff and students. It is essential that students develop the research skills and competencies necessary to achieve the learning outcomes identified for this element of the study programme. The thesis should contain a section which allows the student an opportunity to reflect on the learning experience associated with the completion of the project. The focus should be on the production of an analytical and evaluative rather than purely a

descriptive study of the issue being addressed. Social partners could perhaps suggest suitable topics for this type of research.

Amongst the strengths of the programme, as identified by the panel, are:

- Qualified academic staff, with a high proportion of teachers employed on a full-time basis. The turnover of teaching staff is minimal;
- Student opportunities for gaining practical experience;
- Modern premises, with sufficient facilities and learning resources;
- Close working relations between teachers and students; teachers are seen to operate more in the role of student mentors;
- Social partners are a valuable resource and with a stronger involvement could become more effective and also act as ambassadors for the programme. Their goodwill should be availed of to the fullest possible extent.

### **III. RECOMMENDATIONS**

This report should be considered as an integrated document containing dispersed suggestions and recommendations which are presented for the purpose of adding value and generally enhancing the Professional Bachelor in Accounting programme. Amongst these suggestions and recommendations for improvement are the following:

- Current efforts to promote the programme should be reviewed. The College is advised to decide upon the target group(s) of future students and take immediate action to attract an increased number of such students into the programme;
- The programme aims and learning outcomes should be reviewed to achieve greater clarity and a stronger focus on the development of students' analytical thinking and evaluative skills. Students need to be appraised fully of the meaning and importance of the defined aims and learning outcomes;
- The correlation between programme learning outcomes, subject learning outcomes, and syllabus content requires strengthening. Consistency should exist between the curriculum, as outlined in the study plan, and the student timetable in operation. It is advisable to provide students with detailed assessment criteria for all subjects, including a linked reference to learning outcomes in each case;
- The allocation of credits and the number of direct student contact hours per subject should be reviewed, as appropriate, to ensure that the weighting reflects the professional relevance of the subject, the complexity of syllabus content, and the level of learning outcomes. The delivery of professional accounting subjects should include a stronger practical emphasis, without detracting from the provision of the necessary theoretical foundation. Formal, transparent procedures for the assessment of students' self-work should be introduced;
- The use of English by staff and students needs to be encouraged and developed. The teaching of at least some elements of professional subjects in English is recommended, as is an expansion in the volume of library textbooks and other study materials published in the language;
- Where accounting students must be taught in common with other students, such an arrangement should apply only for subjects belonging to the general studies area. The quality of the programme would be enhanced if all subjects within a particular specialisation were not to be presented in the same semester, as is currently the situation under the full-time study mode;

- Stronger formal communication between teachers of the various subjects is essential to ensure an integrated approach to curriculum delivery and the attainment of programme aims and learning outcomes. The functioning of the Study Programme Committee should be analysed in order to enhance its authority in line with redefined roles and responsibilities for members;
- Staff and student mobility (both outgoing and incoming) needs to be increased, while the volume and level of research undertaken by academic staff should also be expanded;
- A strategy for the continuous improvement in the quality of the programme is recommended as a priority. Social partners, lecturers and students could be invited to participate more fully in this process;
- A stronger focus on international accounting standards, business and contract law, and professional ethics is regarded as essential for this accounting programme if its national and international status is to be enhanced;
- In the context of Lithuanian membership of the European Union the curriculum should provide a stronger coverage of EU business policy, with particular reference to how rules and regulations are likely to impact on the national economy.

#### **IV. SUMMARY**

Overall, the Accounting study programme implemented in Klaipeda Business College is of an acceptable standard. The programme's main shortcoming is the lack of an appropriate number of students, thereby restricting the quality of the learning environment. Immediate actions should be taken to improve the current situation. More active orientation towards international accounting standards and the roles of associated regulatory bodies is advisable, as is a stronger concentration on EU business policy, with particular reference to its impact and significance for the national economy. A rebalancing of direct teaching versus self-study hours in favour of the former would allow a greater opportunity for students to achieve prescribed aims and learning outcomes. The self-study hours expected from students, particularly under the part-time study mode, are seen as unrealistic.

Amongst the strengths of the programme are the premises in which it is delivered and the range of facilities and learning resources placed at the disposal of students. Teaching staff possess the necessary academic qualifications and practical experience to facilitate students in working towards the attainment of programme aims and learning outcomes. Good working relationships are seen to exist between students and members of academic staff. The status of the programme would be enhanced by a focus on developing the English language competence of staff and students. A greater involvement of social partners in the design, delivery and review of the programme is also advisable.

The members of the evaluation panel wish to express their gratitude to College management and staff for the courtesy and cooperation extended on the occasion of the site visit. The engagement of all stakeholder representatives in the various discussions is also greatly appreciated.

## V. GENERAL ASSESSMENT

The Accounting study programme (state code – 653N44011) at Lithuania Business College, Klaipėda 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	3
4.	Facilities and learning resources	4
5.	Study process and student assessment	3
6.	Programme management	2
	<b>Total:</b>	<b>17</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.

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**LIETUVOS VERSLO KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS  
BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS – 653N44011) 2013-12-23  
EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-575 IŠRAŠAS**

&lt;...&gt;

**V. APIBENDRINAMASIS ĮVERTINIMAS**

Lietuvos verslo kolegijos 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	3
4.	Materialieji ištekliai	4
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	2
	<b>Iš viso:</b>	<b>17</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)

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**IV. SANTRAUKA**

Apskritai Lietuvos verslo kolegijoje, Klaipėdoje vykdoma programa atitinka reikalavimus. Pagrindinis šios programos trūkumas yra nepakankamas studentų skaičius, ribojantis studijų aplinkos kokybę. Reikia imtis skubių veiksmų padėčiai pagerinti. Patartina daugiau orientuotis į tarptautinius buhalterinės apskaitos standartus ir susijusių reguliavimo institucijų funkcijas, ES verslo politiką, ypač atsižvelgiant į jos poveikį ir svarbą šalies ekonomikai. Nustačius tinkamą

tiesioginiam mokymui ir savarankiškam mokymuisi skirtų valandų santykį (sumažinus savarankiškam mokymuisi skirtų valandų skaičių), studentai turėtų didesnę galimybę pasiekti nurodytus tikslus ir numatomus studijų rezultatus. Savarankiškomis studijoms skirtas laikas neatitinka tikrovės, ypač iššęstinių studijų studentams.

Prie programos stiprybių reikėtų priskirti patalpas, kuriose dėstoma, ir daugelį kitų mokymosi ir materialiujų išteklių, kuriais studentai gali naudotis. Dėstytojų mokslinė kvalifikacija ir praktinė patirtis yra pakankama, kad jie galėtų padėti studentams siekti programos tikslų ir numatomų studijų rezultatų. Geri studentų ir dėstytojų darbiniai santykiai. Programos prestižas išaugtų, jei daugiau dėmesio būtų skiriama darbuotojų ir studentų anglų kalbos įgūdžiams didinti. Taip pat patartina, kad programos kūrimo, įgyvendinimo ir peržiūros procese aktyviau dalyvautų socialiniai partneriai.

Vertinimo grupės nariai dėkoja Kolegijos vadovybei ir darbuotojams už nuoširdų priėmimą ir bendradarbiavimą vizito metu. Taip pat labai vertiname visų socialinių dalininkų dalyvavimą įvairiose diskusijose.

### III. REKOMENDACIJOS

Šios išorinio vertinimo išvados turėtų būti laikomos vientisu dokumentu, kuriame pateikti pasiūlymai ir rekomendacijos, skirti padidinti *Buhalterinės apskaitos* profesinio bakalauro programos vertę ir apskritai sustiprinti programą. Pateikiami pasiūlymai ir rekomendacijos dėl programos tobulinimo:

- Reikėtų kritiškai apžvelgti kai kurias dabartines pastangas reklamuoti šią programą. Kolegijai patariama apsispręsti dėl būsimų studentų tikslinės (-ių) grupės (-ų) ir imtis skubių veiksmų, siekiant pritraukti į šią programą daugiau tokių studentų.
- Reikėtų peržiūrėti programos tikslus ir numatomus studijų rezultatus ir suteikti jiems daugiau aiškumo, taip pat labiau susieti juos su studentų analitinio mąstymo bei vertinimo įgūdžių formavimu. Reikia visapusiškai įvertinti, kaip studentai suvokia nustatytų tikslų ir studijų rezultatų reikšmę bei svarbą.
- Reikia sustiprinti studijų programos rezultatų, dalykų mokymosi rezultatų ir dalykų turinio ryšį. Kaip nurodyta studijų plane, studijų dalykų tvarkaraštis ir programos turinys turi būti nuoseklūs. Patartina nurodyti studentams išsamius visų dalykų vertinimo kriterijus, kiekvienu atveju susiejant dalykus su numatomais rezultatais.
- Reikėtų peržiūrėti kiekvienam dalykui skiriamų kreditų ir tiesioginių kontaktinių valandų skaičių, siekiant užtikrinti, kad įvertinimas kreditais atspindėtų dalyko svarbumą profesijai, dalyko turinio sudėtingumą ir numatomų studijų rezultatų lygį. Dėstant buhalterinės apskaitos specialybės dalykus reikėtų daugiau dėmesio skirti praktikai, žinoma, suteikiant būtinus teorinius pagrindus. Studentų savarankiško darbo vertinimo procedūros turėtų būti oficialiai nustatytos ir skaidrios.
- Reikia skatinti darbuotojus ir studentus vartoti anglų kalbą ir tobulinti jos žinias. Rekomenduojama nors kelis specialybės dalykų elementus dėstyti anglų kalba, taip pat didinti bibliotekos vadovėlių ir kitos metodinės medžiagos šia kalba kiekį.
- Jei buhalterinės apskaitos studentai turi mokytis kartu su kitais studentais, jiems turėtų būti dėstomi tik bendrieji studijų dalykai. Programos kokybę pagerėtų, jei tą patį semestrą nebūtų dėstomi visi konkrečios specialybės dalykai, kaip dabar jie dėstomi nuolatinių studijų studentams.



- Labai svarbu, kad įvairių dalykų dėstytojai daugiau oficialiai bendrautų, kad užtikrintų bendrą požiūrį į programos dėstymą ir programos tikslų bei numatomų studijų rezultatų pasiekimą. Reikėtų išanalizuoti Studijų programos komiteto veiklą ir, iš naujo apibrėžus jo funkcijas bei atsakomybę, sustiprinti komiteto autoritetą.
- Reikia didinti darbuotojų ir studentų judumą (išvykstantąjį ir atvykstantąjį), taip pat reikėtų plėsti mokslinių tyrimų, kuriuos atlieka akademinis personalas, apimtį ir lygį.
- Rekomenduojama, kad strategija nuolat gerinti programos kokybę būtų prioritetas. Reikėtų paraginti socialinius partnerius, lektorius ir studentus labiau įsitraukti į šį procesą.
- Norint sustiprinti šios *Buhalterinės apskaitos* programos nacionalinį ir tarptautinį prestižą, svarbiausia, kad daug dėmesio būtų skiriama tarptautiniams apskaitos standartams, verslo bei sutartinei teisei ir profesinei etikai.
- Atsižvelgiant į tai, kad Lietuva yra Europos Sąjungos narė, programoje turėtų labiau atsispindėti ES politika, ypač nurodant, kaip taisyklės ir reglamentai gali paveikti šalies ekonomiką.

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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