



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

ALEKSANDRO STULGINSKIO UNIVERSITETO
APSKAITOS IR FINANSŲ PROGRAMOS (612N40001)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF *ACCOUNTING AND FINANCE (612N40001)*
STUDY PROGRAMME
at *ALEKSANDRAS STULGINSKIS UNIVERSITY*

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Išvados parengtos anglų kalba
Report language - English

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DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Apskaita ir finansai</i>
Valstybinis kodas	612N40001
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Universitetinės
Studijų pakopa	Pirma
Studijų forma (trukmė metais)	Nuolatinės (4); iššęstinės (5), (6)
Studijų programos apimtis kreditais	240
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos ir finansų bakalauras
Studijų programos įregistravimo data	1997-05-19

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting and Finance</i>
State code	612N40001
Study area	Social sciences
Study field	Accounting
Kind of the study programme	University studies
Study cycle	First
Study mode (length in years)	Full-time (4), part-time (5), (6)
Volume of the study programme in credits	240
Degree and (or) professional qualifications awarded	Bachelor of Accounting and Finance
Date of registration of the study programme	1997-05-19

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I. INTRODUCTION

Founded in 1924, Aleksandro Stulginskio Universitetas (ASU) is a focused University with a unique mission to conduct research and provide study programmes in agriculture, land use, ecology and the sustainability of natural resources. The University is implementing this mission by creating and disseminating scientific knowledge, with particular reference to the promotion of the concept of a positive living environment based upon the availability of safe and healthy food for every citizen of Lithuania. The vision of the University has widened in recent times to encompass disciplines within the field of the Applied Social Sciences, hence the Bachelor in Accounting and Finance programme under evaluation. The total University enrolment is 5,000 students, and approximately 400 research and teaching staff are employed within the five Faculties.

The Bachelor in Accounting and Finance degree programme comes under the remit of the Faculty of Economics and Management, with support for curriculum delivery purposes being provided by teachers from other Faculties within the University. The programme is available over four years for full-time and six years for part-time students. While both student cohorts follow an identical curriculum, there is a substantial reduction in the number of direct teacher contact hours available for part-time students. The graduate is conferred with a double degree, of which Accounting and Finance are the major and minor elements, respectively. The original title of the programme was *Accounting and Finance in Agriculture*.

The international panel of experts visited the University on 01 October 2013, and held discussions with executive administration staff, teachers, students, alumni, and representatives of social partners. The visit also afforded an opportunity to assess the teaching and learning facilities available for the implementation of the programme.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

Discussions with University administration and Faculty management staff explored how the programme has been designed for a wider and more general student intake than those focused upon acquiring knowledge and developing skills related exclusively to agriculture. Despite the obvious broadening of emphasis, the original perception of the nature of the qualification is likely to be reinforced to some extent by the retention of specialised subjects linked directly to the agricultural traditions of the University. The programme currently aims to meet the needs of small and medium-sized enterprises within Lithuania, as well as preparing the graduate for employment opportunities in the public sector.

Student representatives revealed that some had chosen this higher studies option because of the dual award in Accounting and Finance.

The self-evaluation team explained how, following a major change in University strategy in 2010, it was appropriate to prepare students for wider job and career opportunities in addition to those available in the agricultural sector. To this end, it was stated that in future all Accounting and Finance subjects would be delivered in English, with other specialist modules still being taught in Lithuanian. Graduate representatives who met with the panel expressed the view that the agricultural dimension of this particular programme should be retained.

University administration and programme management representatives described the different quality systems and procedures involved, and explained how feedback from various stakeholders helps to inform analysis and strengthen evaluation in the area of total quality management. The application of ratings such as 0, 1, or 2 to student performance is an innovative and easily understandable approach to progress measurement, as part of an overall system designed to enhance student motivation in the early stages of their transition to the field of higher education.

The Faculty of Economics and Management determined the higher-level learning outcomes for the more advanced subjects/modules within the curriculum, following on consultation with different stakeholders, including alumni. However, it was apparent during the visit that the learning outcome concept is not fully understood by the majority of students. This represents a communication deficit which must be addressed to establish a clear and comprehensive student awareness of the goals of the entire programme, as well as the knowledge, skills and competencies required for the successful completion of the composite subjects/modules. For learning outcomes to have meaning and be effective, it is essential that they are described at the appropriate level, are understood by all parties, and are related specifically to the assessment process being implemented to measure student achievement and progress.

2. Curriculum design

The curriculum has been designed to meet legal requirements, and consists of three elements: general subjects (6.2%, and 15 ECTS); major field subjects (68.8%, and 125 ECTS); and minor-field subjects (25%, and 60 ECTS). Each Semester includes between five and seven subjects, delivered in a generally logical and progressive sequence. Amongst the impressive features of the curriculum are the inclusion of an Introduction to Studies module in the first semester and the efforts by management to establish a balance between theory and practice. The content of the prescribed subjects/modules is consistent with that normally found in studies of this type and level. However, the programme would be enhanced by a further internal curriculum review, based upon the following suggestions and recommendations:

- The subjects The Development of Society and Sociology should be amalgamated into a single module, containing key topics from each existing syllabus. This would avoid overlap and allow for the introduction of new study material into the curriculum.

- The current inclusion of three different subjects with statistics in the title i.e. Probability Theory and Mathematical Statistics; Statistics; and Economic Statistics should be reconsidered and the necessary adjustments made. In this regard, a more appropriate title could be given to the subject Economic Statistics (subject to its retention as a separate element) in order to reflect the syllabus content more accurately. Also, the economics content of this subject could be accommodated within the appropriate component of the curriculum.
- In terms of sequencing, the subject Corporate Finance is taught before the subject Fundamentals of Financial Management. The student learning experience would be enhanced by the delivery of these subjects in reverse order.
- Without deviating from the aims and learning outcomes of the programme, those specialised subjects which are related directly to agriculture could be combined as an elective rather than a mandatory element.
- The first year of study offers a range of subjects intended to provide context for the remainder of the curriculum. The programme focus and student motivation would be strengthened, however, if an introductory subject in Accounting, and possibly Finance, were to be taught during the first two semesters.

The inclusion of the subjects Accounting in the Public Sector and Accounting and Finance in Non-Profit Organisations helps to widen employment opportunities and career possibilities for graduates. Discussions with student representatives revealed that they are satisfied with the scope and content of their studies, and are aware that stakeholders were consulted in programme development. However, as a general comment the panel recommends a more in-depth coverage of slightly fewer topics across the curriculum. This suggestion is based on an acknowledgement of the restricted time available for the delivery of the existing content. Such an amended approach would constitute an enriched learning experience for students by allowing more time and opportunity for analysis, critical thinking, problem solving and decision making.

In relation to the subjects Financial Accounting 1, 2, 3, and 4, the syllabus content does not indicate clearly how the student's development is progressing through the various stages. This may be partly due to the manner in which the learning outcomes are presented. For example, it would be more appropriate to include topics such as Financial Investment Accounting or Accounting for Derivatives in Financial Accounting 4 rather than in Financial Accounting 2. The Financial Accounting 2 subject should cover more elementary accounting issues, such as Provisions Goodwill, Investment Properties, and Property Revaluation and Leasing.

Overall, the programme is delivered with a strong practical emphasis. Student practice has three components which attract 18 ECTS and are distributed evenly. When selecting a company or organisation

for the 'Internship' the student is aware that such practical experience will probably have a strong influence on the topic which he/she will select for the final thesis. Despite the existing practical focus, some students suggested to the panel that they would prefer more in-company experience during their studies.

There is scope for further improvement to the Finance minor element of the curriculum. For example, there is inadequate distinct content in Commercial Insurance, Financial Markets, Money and Banking, or Monetary Economics to provide the necessary undergraduate formation in a Finance discipline at this level. While the subject Background of Finance does make reference to such topics, the time allocated can allow for only superficial coverage. The panel also notes that the subject Corporate Finance approaches themes from a public finance perspective. Commercial and contract law are other examples of topics which justify a stronger emphasis within the curriculum, as does total quality management.

The scope of the programme is sufficient to ensure the attainment of the specified aims and learning outcomes. During studies, it is understood that active teaching methods are applied in pursuance of learning outcomes, such as visual presentations and the use of the Moodle environment. During the practical stages, students are required to accomplish tasks, carry out analyses of practical cases, deliver presentations, moderate team discussions and search for solutions to practical problems. Student involvement is adapted to the format of lectures, with, as already mentioned, the time available serving as a limiting factor which militates against an in-depth coverage of all topics within a particular syllabus.

Generally, the content of the curriculum is considered to be up to date. However, the international (and occasionally national) references could be more recent, as may be seen from reading the programme description. The curriculum should reflect the latest achievements, issues and thinking in Accounting and Finance. Additionally, it is suggested that programme management should take advantage of the rationalisation of subject content recommended above to allow for the inclusion of additional modules in Managerial Accounting and Financial Management, the study of which would enhance and develop the higher-level student thinking skills of analysis, evaluation and rational decision making. Should it prove necessary to create extra space for the inclusion of such additional material content, the marginal utility of particular subjects from the General Subjects group could be reviewed as part of that process.

During the period under analysis, the programme structure and distribution of subjects have been revised and improved, such as in 2010 when the programme was reformed pursuant to the requirements approved in the Order No 501 of the Minister of Education and Science of 9 April 2010 "Description of General Requirements For Degree-Awarding First Cycle and Integrated Study Programmes".

The panel notes that a restructuring of this study programme has taken place since the Self-Evaluation Report(SER) was submitted by the University. It would have been preferable had such amendments and

refinements been included in the documentation presented originally. Despite this reservation, it is pleasing to see that some of the panel's proposals and suggestions, as outlined above, have already been implemented. Examples include: the combination of the subjects Agricultural Technologies 1 and Agricultural Technologies 2 into a single 6-credit module, the bringing forward of the module Background of Finance into the second semester, and the omission of the subject Sociology.

Other features of the revised study programme with which the panel concurs are the placing of the Management module in the first semester, the reduction in credit weighting for the Probability Theory and Mathematical Statistics component, and the inclusion of a further new subject entitled Management of Human Resources in the third semester. The Advanced Business Foreign Languages module now taught in the third semester is also noted, in light of earlier remarks about enhancing the international focus of the programme. Other revisions include the replacement of Law with Contract Law, and the offering of a choice between Financial and Contract Law and Labour Law in the fifth semester. While the decision to include both Accounting in the Public Sector and Public Finance in the sixth semester does not appear to be justified, the panel agrees with the delivery of the Econometrics module in the fifth rather than the sixth semester. The opportunity for the student to take either Project Management or Planning and Forecasting in the fourth semester is also noted (it will be appreciated that all references to semesters in this paragraph relate to the full-time study mode of delivery only).

The University has connections with academic, social and business partners. One social partner is a member of the Study Programme Committee, which has both strategic and operational roles in programme design, delivery and review. In order to improve programme quality, a round-table discussion entitled "The Knowledge and Abilities Necessary for Practical Activity of Accountants and Financial Officers" was organised in April 2011. Among the participants were partners from business companies, as well as representatives from the Tax Inspectorate, the Ministry of Agriculture of the Republic of Lithuania, The Lithuanian Institute of Agrarian Economics, and The Lithuanian Agricultural Advisory Service. The panel recognises the value of the contribution from such expert participants, with whom ongoing, regular communication and consultation is strongly encouraged.

3. Staff

The teaching staff team has the research, pedagogic, academic and practical experience and qualifications necessary to deliver this study programme. Publications by academic staff reflect the broad range of subjects contained within the curriculum. It has been noted that teaching hours for individual staff members were reduced to allow for a stronger involvement in research. The panel suggests that the outcome of staff research should be included, as appropriate, in the material recommended for student reading. It is also proposed that some teachers should commit more strongly to improving their foreign language skills, particularly in English. The staff usage of Moodle for academic delivery purposes is open

to further expansion, as is their "still low" participation in foreign scientific conferences. The implementation of a policy to identify the further professional development needs of academic staff on an individual basis is strongly encouraged by the panel.

In summary, the programme is delivered by experienced teachers whose qualifications and strong practical experience are deemed sufficient to ensure the attainment of the stated aims and learning outcomes. The proportion of full-time teachers is high (75%), all of whom have pedagogical, research and practical experience. The professional development of teachers is related to the subjects being delivered and is achieved through academic mobility, publications, research projects, development of doctoral studies, consulting, and auditing work. For the future, it is recommended that individual teaching staff members should extend their vision beyond the subject(s) which they teach, and reflect upon the learning outcomes which have been designed for the entire study programme. Collaboration between teachers to develop integrated assignment tests encompassing the assessment of learning outcomes across modules should be developed further for the purpose of enhancing students' understanding of the relationship between modules.

It can be confirmed that positive working relations, based on mutual trust and respect, exist between students and staff at all levels. The goodwill of all stakeholders towards the programme and the University was readily apparent in the discussions which the panel held with representatives from the different groups.

4. Facilities and learning resources

The panel visited the resources of the University, including teaching rooms, auditoria and computer laboratories. Facilities are considered to be generally suitable for this programme, both in terms of quality and quantity. The provisional nature of the library, due to reconstruction work, did not appear to be a major limiting factor affecting the services offered to students. There also seems to be adequate space provision for student private study and discussion. The textbooks listed as required reading are generally available for loan, but scope for the updating of some reading material clearly exists (please see recommendations below). It is also advisable for the University to widen the range of books and related materials for this programme, with a particular concentration on international resources especially international case studies and other publications in English.

It is understood that teachers are available, both formally and informally, for consultation with students. Additionally, group consultations are organised before the examination in each subject. The panel encourages teaching staff to continue efforts to ensure that students do not regard attendance at such pre-

examination group consultations as an adequate replacement for the more meaningful learning process associated with regular class attendance and participation.

The efforts being implemented by the University to integrate theory and practice are worthy of maximum encouragement and support. However, the focus on specialised agriculturally based themes as a mandatory element of the programme may hamper the possibility of graduates performing effectively within the wider economy, where more employment opportunities are likely to be found.

5. Study process and student assessment

As a prerequisite for effective learning, it is essential that students are clear about the purpose and meaning of the learning outcomes which have been developed for the complete programme, and for the various subjects which form the curriculum. As indicated already, the panel recommends that greater attention be paid to this key aspect of the study process. In discussions with stakeholders during the visit, it was suggested to the panel that a wider coverage of International Accounting Standards, together with a more in-depth presentation of Taxation and related matters, would suitably enhance the learning process and prepare the students more effectively to deal with the problems and issues likely to be encountered in the labour market.

The transition from final examination to thesis is likely to contain challenges for the University. Amongst these are the prevention of plagiarism and dishonest student conduct, and the devotion of sufficient time to covering and supervising the volume of theory and practice associated with research at this level. While the subject Introduction to Studies in Semester 1 includes the topic of plagiarism, it will be necessary to place a continuous emphasis on student integrity in order to avoid any ambiguity regarding what constitutes plagiarism, and to implement substantial penalties in cases where regulations are breached.

A feature of this programme has been the comparative decline in student enrolment over recent years. The average competitive grade of those students who have been admitted has also decreased. The study process for students could be enhanced by their receiving more guest lectures from alumni and social partner representatives. Also in the context of the study process, student production of quality work was not always reflected in the sample of projects/assignments reviewed by the panel, where it was observed that some completed tests fell short of justifying the high marks which had been allocated. The main reason for this was the lack of theoretical content and the absence of an analytical approach to the topic under consideration.

Part time students are taught in a separate stream, but have an opportunity for attend the practical sessions. However, these students would appear to have but minimal scope to engagement in formal

group work. The allocated hours for self study by part-time students are considered by the panel as generally unrealistic and unattainable.

The lack of student involvement in research/applied research has been considered by the panel. The factors responsible should be investigated, with a view to introducing the necessary corrective action. Management is to be commended on the efforts being made to ensure that students are well supported. For example, the Dean's Office assists students with disabilities and other special needs to integrate fully into the study programme, and facilitates their applications for grants/scholarships under the financial support scheme. An area worthy of exploration by the Faculty is the comparatively low student participation in Erasmus exchange opportunities.

6. Programme management

The structures in place for programme management are deemed by the panel to be appropriate and fit for purpose. The Self -Evaluation Report is a generally a sound, critical document, and the production team is to be commended for the critical approach adopted in its production. This document, however, could be improved further by the inclusion of greater detail regarding the procedures for academic quality assurance, the processes in relation to student appeals, references to University policy on academic misconduct, and an outline of information appropriate for inclusion in a student handbook. The panel is pleased to learn since about the University position on academic misconduct, particularly the intention to formalise policy in this area and the intention to purchase software for checking the authenticity of theses.

The Study Programmes Committee, which includes teaching and research staff, students, and other stakeholders, is an example of good practice in quality assurance and management, as is the ongoing involvement of social partners in programme design, delivery and review.

The availability of four different Accounting software programs helps students in the practice of Accounting Information Technology, and it is incumbent on management to ensure that such resources are kept relevant and up to date. The obvious goodwill of social partners, including alumni and employers, should be availed of and their feedback sought more systematically. Efforts to prepare students to present effectively to potential employers are also regarded by the panel as worthy of additional attention. Examples of such preparatory work include the production of quality CVs and ensuring that the graduate presents properly in an employment interview.

III. RECOMMENDATIONS

The panel wishes to make the following recommendations, which should be considered in conjunction with suggestions provided earlier in this report:

- Many students are vague regarding learning outcomes. The panel recommends that the culture of learning outcomes should be spread within the Faculty, as a priority.
- Students at this level should be allowed maximum opportunity for analysis, synthesis, evaluation of alternatives, problem solving and decision making. There is scope to expand the learning outcomes and associated content towards this end, as already highlighted earlier in this report. As the Accountant of the future will become more involved in strategic analysis and analytical problem solving, it is essential that the programme provides the necessary preparation and background for the discharge of such duties and responsibilities.
- Where student reading lists are not up to date or are unrealistic in volume, corrective action should be taken by the teachers responsible. A review of the prescribed curriculum will establish the subject areas within which such refinements are necessary. Recommended reading lists should contain the latest editions of publications, as soon as these become available through the library. In the case of subjects such as Financial Accounting 1, references are made to reading material which is not available in the library (or just a single copy). Additionally, a wider representation of international textbooks in English is recommended.
- During panel discussions, the internationalisation of the Lithuanian economy was mentioned by stakeholders. The panel advises management to re-focus the programme in this direction in order to serve the best interests of future graduates and their employers. Examples of appropriate steps would include: a stronger emphasis on the development of English language competencies among students and staff; the expansion of content devoted to International Accounting Standards and related matters; and a fuller explanation of the implications of EU regulations and policies, with particular attention to the potential impact of such measures on the Lithuanian economy. In this context, having the graduate write a suitable tender application in response to EU-funded opportunities could be a worthwhile practical assessment test. Student knowledge of the latest European Directive on Financial Standards for SMEs is also regarded as a prerequisite for the modern Accounting graduate.
- The University should introduce into the curriculum those new subjects and other revisions already proposed in the Curriculum Design section of this report (where this has not been done already). The introduction of an Accumulation of Credits and Certification of Subjects (ACCS) system might be considered, whereby students could register for individual subjects/modules related to their work, without having to complete the full study programme. In a similar context, there may be opportunities to offer short in-service courses and seminars to alumni who wish to expand knowledge and update skills in line with recent developments in Accounting and Finance.

- The Panel recognises the goodwill that exists between stakeholders and the University. Programme management should utilise more fully the experience and expertise of all social partners in the effort to ensure the ongoing quality of the programme.
- An introduction into the classroom of real-life problems and projects, supplied by companies and other organisations seeking solutions, would add another practical element into the programme, by reinforcing the links between academic theory and professional practice requirements.
- Since 2006, the monitoring of students on placement has been pursued by the University. Vigilance in ensuring that this component of the learning process does not become routine must be maintained if the stated learning outcomes are to be met in any meaningful way.

IV. SUMMARY

Amongst the positive features of this programme are the following:

- It is a successful study programme, although scope exists for its further improvement and development as suggested and recommended in this evaluation report, the content of which should be considered as a unit with suggestions and recommendations having been dispersed throughout the different sections.
- Students appear to be satisfied with the education and training experience provided, and are pleased that stakeholders have had an involvement in programme development. The success rate of graduates in obtaining employment has been satisfactory over recent years.
- Graduates are keen that the agricultural focus of the programme should be retained. The panel is not strongly recommending otherwise, except to propose that this dimension be given elective rather than mandatory status. Many students have selected this programme because of its dual subject nature.
- The developmental work which has led to the introduction of the European Credit Transfer System (ECTS) and the incorporation of new subjects into the curriculum is to be commended.
- The role of the Student Council is acknowledged, as evidenced by the adoption of a responsible approach towards study quality improvement and the encouragement of honest behaviour by students in assessment tests.
- There is a wide range of student learning activities, which includes group work, presentations, discussions and other activities. The panel applauds the University in the implementation of this varied approach to curriculum delivery.

This programme would be improved by the implementation of the suggestions and recommendations presented in this report, which should be read as a unified document. At the risk of some repetition, examples can be said to include:

- Learning outcomes should be revisited and expressed to reflect students' acquisition of higher-level competencies as they progress through their studies. The assessment process in the latter

half of the programme should be adjusted to measure student development of analytical skills and the capacity to evaluate alternative problem-solving and decision-making opportunities within organisations.

- Changing the sequence of subjects to allow fundamental modules to precede more complex levels in the same study area should also be considered. The panel accepts that some of this work has already been done, as indicated by the most recent version of the study programme.
- The Panel recognises that the library is in transition. However, it is recommended that the resource content be kept updated, to reflect the latest national and international developments and issues in the areas of Accounting and Finance. The potential of Moodle, as a virtual learning environment, should be developed fully to ensure its most effective use by students.
- The process by which academic malpractice is dealt with is somewhat ad hoc, and the University is encouraged to adopt a coherent and consistent strategy in relation to plagiarism and any attempts at academic dishonesty which might arise.
- The University should continue to encourage wider participation in Erasmus exchange schemes for staff and students, as part of the internationalisation of the programme proposed earlier in this report. A greater concentration on research and related activities should be demonstrated by both academic staff and students.
- Student assessment tests do not seem to demand the level of intellectual rigour and attainment normally expected in a programme of this nature. The panel suggests that a more critical approach towards the marking of assignments and other work should be adopted by teaching staff, particularly during the second half of the programme.

Members of the evaluation team wish to thank University administration and all other stakeholders for the courtesy, positivity, and spirit of cooperation which was evident during our visit.

V. GENERAL ASSESSMENT

The study programme *Accounting and Finance* (state code – 612N40001) at Aleksandras Stulginskis University is given positive evaluation.

Study programme assessment in points by evaluation areas.

No.	Evaluation Area	Evaluation Area in Points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	3
3.	Staff	3
4.	Facilities and learning resources	3
5.	Study process and student assessment	3
6.	Programme management	3
	Total:	18

*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:
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Grupės nariai:
Team members:

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**ALEKSANDRO STULGINSKIO UNIVERSITETO PIRMOSIOS PAKOPOS STUDIJŲ
PROGRAMOS APSKAITA IR FINANSAI (VALSTYBINIS KODAS – 612N40001)
2014-01-06 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-9 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Aleksandro Stulginskio universiteto studijų programa *Apskaita ir finansai* (valstybinis kodas – 612N40001) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	3
2.	Programos sandara	3
3.	Personalas	3
4.	Materialieji ištekliai	3
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	3
	Iš viso:	18

* 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

Teigiamos šios programos savybės:

- Tai veiksminga studijų programa, nors dar yra ką gerinti ir tobulinti, kaip pasiūlyta ir rekomenduota šiose vertinimo išvadose, kurių turinį reikėtų laikyti vientisu tekstu su atskirose dalyse pateiktais pasiūlymais ir rekomendacijomis.

- Panašu, kad studentus tenkina teikiamas mokymas ir pratybos, jiems patinka, kad programos tobulinimo procese dalyvauja socialiniai dalininkai. Pastaraisiais metais absolventų įsidarbinimo lygis yra patenkinamas.
- Absolventai mano, kad turėtų būti išsaugotas programos dėmesys žemės ūkiui. Vertinimo grupė taip pat griežtai nerekomenduoja to nedaryti, tačiau siūlo, kad šis dalykas būtų ne privalomas, o pasirenkamas. Daugelis studentų šią programą pasirinko dėl to, kad ji susideda iš dviejų dalykų.
- Pagirtina tobulinimo veikla, kuri lėmė, kad buvo įdiegta Europos kreditų perkėlimo ir kaupimo sistema (ECTS) ir į šią programą buvo įtraukti nauji dalykai.
- Pripažįstamas Studentų tarybos vaidmuo diegiant atsakingą požiūrį į studijų kokybės gerinimą ir skatinant sąžiningą studentų elgesį atliekant vertinimo testus.
- Didelę studentų mokymosi dalį sudaro grupinis darbas, pranešimai, aptarimai ir kita veikla. Vertinimo grupė pritaria šiai programos perteikimo formų įvairovei universitete.

Ši programa patobulėtų įgyvendinus šiose vertinimo išvadose pateiktus pasiūlymus ir rekomendacijas, kurie turėtų būti skaitomi kaip vientisas dokumentas. Nors gali pasitaikyti pasikartojimų, rekomendacijos būtų šios:

- Reikėtų patikslinti numatomus studijų rezultatus, kad matytųsi studentų studijų eigoje įgytų kompetencijų laipsniškas vystimasis, augimas. Vertinimo procesą paskutinėje programos dalyje reikėtų pakoreguoti taip, kad būtų galima įvertinti, kaip patobulėjo studentų analitiniai įgūdžiai ir gebėjimas vertinti alternatyvias problemų sprendimo bei sprendimų priėmimo galimybes organizacijose.
- Taip pat reikėtų apsvarstyti dalykų sekos pakeitimo klausimą, kad toje pačioje studijų srityje pagrindiniai moduliai būtų dėstomi pirmiau už sudėtingesnius. Grupė sutinka, kad tam tikra šio darbo dalis jau padaryta, kaip rodo naujausia šios studijų programos versija.
- Grupė pripažįsta, kad biblioteka yra pereinamajame etape. Tačiau rekomenduojama, kad išteklių turinys būtų atnaujinamas ir atspindėtų naujausius nacionalinius bei tarptautinius pasiekimus apskaitos ir finansų srityje ir problemas. Turėtų būti plečiamos virtualios mokymosi aplinkos Moodle galimybės, kad studentai galėtų kuo veiksmingiau ja naudotis.
- Piktnaudžiavimo studijuojant problema sprendžiama kažkaip *ad hoc*, tad universitetas raginamas priimti darnią ir nuoseklią strategiją, kaip išvengti plagijavimo ir galimų bet kokio akademinio nesąžiningumo apraiškų.
- Universitetas turėtų ir toliau skatinti darbuotojus bei studentus aktyviau dalyvauti *Erasmus* mainų programose, taip didinant šios programos tarptautiškumą, kaip pasiūlyta šiose išvadose. Ir akademinis personalas, ir studentai turėtų daugiau dėmesio skirti mokslo tiriamajai ir susijusiai veiklai.
- Studentų vertinimo testai rodo, kad nepanašu, jog iš studentų būtų reikalaujama tokio intelekto ir pasiekimų lygio, kokio paprastai tikimasi tokio pobūdžio studijų programose. Grupė pataria

dėstytojams taikyti griežtesnį užduočių ir kito darbo vertinimo būdą, ypač antroje šios programos dalyje.

Vertinimo grupės nariai dėkoja universiteto administracijai ir visiems socialiniams dalininkams už malonų sutikimą, pozityvų nusiteikimą ir bendradarbiavimo dvasią, kurie buvo akivaizdūs vizito metu.

III. REKOMENDACIJOS

Vertinimo grupė pateikia šias rekomendacijas, kurias reikėtų skaityti kartu su pirmiau šiose vertinimo išvadose nurodytais pasiūlymais:

- Daugeliui studentų studijų rezultatai nelabai suprantami. Grupė rekomenduoja, kad fakultete pirmumo tvarka būtų skleidžiama studijų rezultatų kultūra.
- Šios pakopos studentams turėtų būti suteiktos didžiausios galimybės analizuoti, apibendrinti, vertinti alternatyvas, spręsti problemas ir priimti sprendimus. Kaip jau pirmiau nurodyta šiose vertinimo išvadose, dar yra galimybė tam tikslui plėsti numatomus studijų rezultatus ir susijusį turinį. Kadangi ateityje busimieji buhalteriai daugiau užsiims strategine analize ir analitiniu problemų sprendimu, svarbiausia, kad programa suteiktų šioms pareigoms ir atsakomybei būtiną pasirengimą bei kvalifikaciją.
- Jei studentams skirtos literatūros sąrašė nurodyta ne naujausia literatūra arba jei jos apimtis neatitinka realių galimybių, atsakingi dėstytojai tyrėtų imtis taisomųjų veiksmų. Studijų plano peržiūrėjimas padėtų identifikuoti dalykus, kuriems šios korekcijos yra reikalingos. Rekomenduojamos literatūros sąrašuose turėtų būti nurodytos paskutinės redakcijos leidiniai, kai tik juos bus įmanoma gauti bibliotekoje. Dėl finansų apskaitos dalyko yra pateiktos nuorodos į naujausią literatūrą, kurios bibliotekoje neįmanoma gauti (arba joje yra tik vienas egzempliorius). Be to, rekomenduojama daugiau naudotis tarptautiniais vadovėliais anglų kalba.
- Per vertinimo grupės surengtas diskusijas socialiniai dalininkai minėjo Lietuvos ekonomikos tarptautiškumą. Grupė pataria vadovams orientuoti programą šia linkme, kad būtų tenkinami būsimųjų absolventų ir jų darbdavių interesai. Tinkamos priemonės būtų šios: didesnis dėmesys studentų ir darbuotojų anglų kalbos gebėjimų didinimui, tarptautinės apskaitos standartams ir susijusiems klausimams skirto turinio išplėtimas ir išsamesnis ES reglamentų bei politikos aiškinimas daugiausia dėmesio skiriant galimam šių priemonių poveikiui Lietuvos ekonomikai. Šiomis aplinkybėmis, tinkamai parašyta absolvento paraiška dalyvauti ES finansuojamose programose būtų įdomus praktinis įvertinimo testas. Studento susipažinimas su naujausia Europos direktyva dėl MVĮ finansinės atskaitomybės standartų yra būtinas šiuolaikiniam apskaitos specialybės absolventui.
- Universitetas turėtų įtraukti į programos studijų planą šiuos naujus dalykus ir atlikti kitus šių vertinimo išvadų *Programos sandaros* skyriuje pasiūlytus pakeitimus (jei tai dar nepadaryta). Būtų galima apsvarstyti Kreditų kaupimo ir studijų dalykų patvirtinimo sistemos (anglų k.

ACCS), kurios pagalba studentai galėtų įsirašyti studijuoti atskirus dalykus ir (arba) modulius, susijusius su darbu, ir jiems nereikėtų studijuoti visos programos. O gal būtų galima pasiūlyti trumpus kvalifikacijos kėlimo (neatsitraukiant nuo darbo) kursus ir seminarus absolventams, norintiems gilinti žinias ir atnaujinti įgūdžius atsižvelgiant į naujausius pasiekimus apskaitos ir finansų srityje.

- Vertinimo grupė pripažįsta abipusį socialinių dalininkų ir universiteto geranoriškumą vieni kitų atžvilgiu. Programos vadovai turėtų labiau pasinaudoti visų socialinių partnerių patirtimi ir kompetencija, kad pastoviai užtikrintų programos kokybę.
- Realus gyvenimo problemų ir projektų, pateiktų įmonių bei kitų sprendimų ieškančių organizacijų, nagrinėjimas auditorijose būtų dar vienas praktinis šios programos elementas, kuris sustiprintų mokslo teorijos ir profesinės praktikos reikalavimų ryšį.
- Nuo 2006 m. Universitetas stebėjo studentų įdarbinimą praktikai. Kad būtų prasmingai siekiama numatytų studijų rezultatų, būtina akylai stebėti, kad šis studijų proceso elementas netaptų formalumu.

<...>

Paslaugos teikėjas patvirtina, jog yra susipažinęs su Lietuvos Respublikos baudžiamojo kodekso¹ 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

¹ Žin., 2002, Nr.37-1341.