



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

**KAUNO KOLEGIJOS
BUHALTERINĖS APSKAITOS PROGRAMOS
(653N44008)
VERTINIMO IŠVADOS**

**EVALUATION REPORT
OF *ACCOUNTING (653N44008)*
STUDY PROGRAMME
at *KAUNAS COLLEGE***

Grupės vadovas:
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Išvados parengtos anglų kalba
Report language - English

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2013

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė apskaita</i>
Valstybinis kodas	653N44008
Studijų sritis	Socialiniai mokslai
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės
Studijų pakopa	Pirma
Studijų forma (trukmė metais)	Nuolatinės (3); iššęstinės (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Profesinis apskaitos bakalauras
Studijų programos įregistravimo data	2002-06-26

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	653N44008
Study area	Social sciences
Study field	Accounting
Kind 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 in Accounting
Date of registration of the study programme	2002-06-26

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The Centre for Quality Assessment in Higher Education

CONTENTS

CONTENTS	3
I. INTRODUCTION	4
II. PROGRAMME ANALYSIS	4
1. Programme aims and learning outcomes.....	4
2. Curriculum design.....	5
3. Staff	6
4. Facilities and learning resources	7
5. Study process and student assessment	8
6. Programme management	9
III. RECOMMENDATIONS	11
IV. SUMMARY	12
V. GENERAL ASSESSMENT	14

I. INTRODUCTION

An international review panel consisting of 5 external experts: Assoc. Prof. Dr. Natalja Gurvitsh (group leader), Estonia, Prof. Dr. Magdalena Osinska, Poland, Doc. Dr. Jonas Zaptorius, Lithuania, Mrs. Inna Sidorova, ACMA/GCMA, United Kingdom, Milda Talalaitė, student representative, Bachelor studies of Finance&Marketing at Kaunas University of Technology, Lithuania, coordinated by the Centre for Quality Assessment in Higher Education (SKVC) studied the submitted Self Evaluation Report (SER) and related documentation, conducted a site visit on 24th of September 2013 and subsequently discussed study programme Accounting (Prof. BA) (Programme) under evaluation.

The present review has been carried out under the guidelines and procedures of the Centre of Quality Assessment in Higher Education. This assessment report is based on the self-evaluation report (hereinafter referred as SER) and on a site visit on 24th of September 2013. During the site visit, the team had the opportunity to discuss the Programme with Faculty administration, Self-assessment group, teaching staff, students, graduates and social partners. The expert group also visited the library, classrooms and offices associated with the programme. After the visit, the expert group held a meeting in which the contents of the evaluation was discussed and adjusted to represent the opinions of the whole group. The following assessment of the Programme is given below.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

Study programme in accounting is located at the Faculty of Economics and Law. The programme has been granted positive accreditation in the past (in 2005).

The purpose of the Accounting Study Programme is to prepare highly qualified accountants capable of organizing and managing the accounting of economic entities. The panel has concluded that although seemingly ambitious, the aims of the programme reflect the fact that the graduates are employed by mostly small and medium-size companies who require broader knowledge of relevant accounting processes as well as law, finance and management. Hence, the aim of the programme complies with general definition of “Accounting” programme.

Intended learning outcomes are defined in the area of knowledge, skills and generic abilities. The panel has established that learning outcomes are appropriate to the aim of the programme.

Information about the aim of the Study Programme and learning results is available publicly on the website (www.kketf.lt) of Kaunas College and Faculty of Economics and Law, on Intranet of faculty (FC environment) and the open system of information, consultation and counseling (Aikos), as well as through fairs, open days, flyers and other media.

The programme is based on labour market needs of Lithuania in general and the region of Kaunas in particular. This is being established by the college in consultations with Lithuanian scientists, experts and social partners. Data from the Lithuanian Labour Exchange is also being used. It was evident during the visit that the programme prepares well-trained accountants who are able to use their knowledge in private sector. However, with the growing importance of the public sector, more attention should be dedicated to this area of specialization.

Programme is held in high esteem by social partners, who are completely satisfied with the competences of graduates. Despite decrease in net numbers of graduates employed in profession, the situation is on the mend, as confirmed by the social partners and teaching staff. Higher percentage of graduates is also seeking further education (master studies).

The programme aims are consistent with the type and level of studies and the level of qualifications offered without any unnecessary overlapping of the content of the taught subjects. Learning outcomes are periodically updated according to methodological recommendations of Lithuanian and international association of accountants. The Study Programme Committee (SPC) continuously implements supervision of the study programme. Both students and graduates are very content with offered subjects and teaching methodology, and social partners are pleased with qualification of graduates. It is evident that the study programme focuses on practice teaching it is practical training oriented which helps students to secure employment.

The name of the programme, its learning outcomes, content and the qualification offered are generally compatible with each other. It was confirmed during the meeting that more attention to studying accounting software and teaching subjects in English is desirable. The panel noted, however, that current choice of these somewhat limits students in full application of their skills and knowledge gained during the programme.

In conclusion: The programme is held in high esteem by all stakeholders and corresponds to the needs of the labour market in Lithuania in general and Kaunas area in particular, offering practice-oriented specialization. Practical approach to teaching is welcomed by social partners. More attention to public sector accounting is suggested. Learning outcomes and aims are appropriate, and at the same time an alternative approach to the selection of these is recommended.

2. Curriculum design

The study volume in credits corresponds with requirements of legal acts, thus, allowing acquisition of necessary competencies of an accountant. The relation between the contact hours (48,8 per cent) and self-study hours (51,2 per cent) in full-time studies and 36,0 per cent and 64,0 per cent, respectively, in part-time studies is optimally balanced. 39 per cent of the whole study volume of the full-time studies of the study programme is dedicated for the practical training and practice, while in case of the part-time studies this number is equal to 30 per cent.

It must be concluded, therefore, that the curriculum of studies is defined by the requirements of legal acts, level of achievement of the learning outcomes and their coherence with the curriculum.

The workload of the students is mostly controlled by credits, and their distribution is even. The programme is being constantly improved and updated. The programme was renewed in 2009, conforming to the new regulations, and in 2011 it was reorganized with the view to implement the European Credit Accumulation and Transference system (ECTS). The review panel found no repetitive content, save for minor overlapping. Last year a final thesis instead of final exam was introduced into the programme. The current approach is to offer one thesis and to apply it to various entities. The review panel would recommend considering an alternative approach to thesis as well as work on improvement of the quality of the final thesis works, as transition from final exam to thesis is a recent change which was difficult to master in only one year's time.

The content of studies, study and assessment methods correlate with the learning outcomes. Programme complies with students' needs, full-time and part-time study forms are equivalent, objectives and expected learning outcomes are analogous. During the meetings it was found that the programme has a strong practical aspect, with high percentage of teaching staff working as practitioners, and has introduced a creative approach to integrating this aspect into the study process, as demonstrated by three practical trainings (two internal and one external) available to all students throughout the course. The content and methods of the subjects and modules are appropriate for the achievement of the intended learning outcomes. Various accounting software,

such as “Stekas”, “Konto”, “Pragma”, etc, is introduced towards the end of studies (6th semester for full time students). In the view of the panel, and following conversations with students, graduates and social partners, it would be beneficial to introduce accounting software earlier in the studies or have it integrated into accounting subjects from the start.

Review panel also believes that the curriculum is in good form; College is also positively interested in developing the curriculum on the basis of the feedback, including student feedback. Topics are constantly renewed, based on a semi-annual review by the Study Programme Committee, taking into consideration the changing economic environment and the needs of the market.

The programme is well designed and courses are balanced and evenly spread. Content appears to be current, thorough and relevant in responding to the changing economic environment. The courses are taught by experienced and well educated teachers with a high number of practitioners, who provide students with full support and develop student skills and motivation. Students indicated in their comments that they are content with the scope of the programme and that it allows them to ensure competitiveness in the labour market. The Programme places an increasing emphasis on teaching in foreign languages, and the panel believes that this work should continue to involve more teaching staff and subjects.

The course materials contain contemporary references, literature cited is relevant, current and from reliable sources therefore it can be concluded that the content of the programme reflects the latest achievements in science and technologies. During the meeting it was mentioned that teachers use such contemporary methods as case studies and simulations. Current developments in business world are also reflected through emphasis on business ethics and recent inclusion of CSR as a compulsory subject.

In conclusion: The curriculum design meets legal requirements. The study subjects and/or modules are spread evenly. The content of the subjects and/or modules is consistent with the type and level of the studies. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The review panel would suggest increasing number of subjects taught in English as well as fuller integration of accounting software into the study subjects. Earlier introduction to accounting software is also desirable.

3. Staff

The study programme is provided by the staff meeting legal requirements, which is confirmed during the site visit. In the last academic year the programme employed 34 lecturers, 6 associate professors and one assistant, all of those with at least 3 years practical experience and relevant qualifications. 34 teachers are involved in teaching of the study field, 11 of which (32%) have a required degree.

Formal qualifications of the teaching staff are appropriate. Out of 41 teaching staff, 12 hold doctorate degrees or equivalent, including all those in the positions of associate professors. All teaching staff including a teaching assistant have at least a master's degree or equivalent. The teachers represent various levels of qualifications, appropriate to the scope of the programme. Average teaching experience is 18 years. 27% of teachers are invited from business organisations in order to develop practical skills and entrepreneurship of students

The number of teaching staff is adequate to ensure learning outcomes. There is total of 41 HE teachers working in the programme, including 6 associate professors and 34 lecturers. The ratio of teachers to students is 1 to 19, and there is one supervisor for 3 final papers.

Teaching staff turnover in the last academic year stands at 10.4%. It has mostly stayed at the same level in the previous 5 years. Thus, academic staff is stable and able to ensure adequate provision of the programme. However, the panel would like to note relatively low (14.6%) number of teaching staff aged 40 and below, which may have a negative impact on sustainability of teaching going forward.

The faculty has its professional development system: development of staff is planned and analysed systematically during the meetings of the Department or the Deanery; staff are certified every five years, all HE teachers must develop qualifications 1-2 times a year (including workshops and seminars). Staff is provided with financial incentives for very good performance results, mostly related to research. There is a formal staff evaluation process which is transparent and clear to teachers.

Teaching staff continuously raises its qualification by either obtaining further qualifications or participating in conferences&seminars and taking courses. However, most of these events take place in Lithuania and the number of staff developing qualifications abroad is quite low.

Teaching staff mobility has remained relatively stable in the past five years. The number of incoming teachers remains consistently lower than the number of outgoing ones, and in the panel's view the college could benefit from a wider geographical reach of incoming staff.

The college places an increasing emphasis on foreign languages and provides English language courses for teachers. Some of the staff have already obtained a B2 qualification, necessary for teaching in foreign language. The panel recommends the programme to further support this area of development.

Teaching staff take part in scientific, methodological and project activities as per below table:

Scientific, methodological and project activity in 2007-2012

Fields	Scientific publications	Reports in conferences	Applied research	Methodological publications
Education	57	48	15	11
Economics, Accounting, Finance	81	30	2	51
Total	138	78	17	62

The meetings have also demonstrated that staff is content with the support provided by the college to teaching staff in the area of teachers' development.

In conclusion: The number and qualification of the staff complies with the requirements of the Lithuanian legislation; The College is also active in employing experienced practitioners. The Programme's teaching staff is supportive to students and works in close cooperation with social partners, often beyond graduation. Staff also appears enthusiastic and motivated. The review panel noted that international research activity of teachers should be further stimulated and encouraged. Panel also recommends continuing efforts in the area of improving teachers' foreign language competencies.

4. Facilities and learning resources

The premises are adequate for teaching. Classrooms are sufficient in number and quality. There

are five auditoriums that are suitable for teaching large number of students (up to 80), which is sufficient for this Programme. The faculty auditoriums are equipped necessary computer and visual aids. The classrooms meet the requirements prescribed in labour and hygiene standards. The Faculty plans funds for material resources.

The facilities are adequate for the current size of the student body. The faculty auditoriums are equipped with computer software (multimedia, internet). Computing hardware and software are appropriate, with 100% of all auditoriums equipped with multimedia. All computers have internet access and the ratio of computers and students is quite high - 1:4. There is an area for student self-studies.

The college runs two internal and one external practice. There are 2 rooms for business practical training, occupying 81m² with 15 working places in total.

External training practices are carried out in the enterprises and institutions, whose main activity is closely related to accounting. All the necessary arrangements for the internship are in place. During the meeting it was evident that social partners take their internship responsibilities very seriously, often leading to permanent employment upon graduation.

The library has a range of facilities and is adequate for the implementation of the programme. The library foundation is constantly supplemented with books and periodicals in Lithuanian and English. Publications in foreign languages represent roughly 20% of the fund. Subscription to databases such as EBSCO publishing, Emerald Management, Oxford Reference Online and others is provided. College has 6 accounting software programmes, but currently uses 3 most relevant ones.

In conclusion: Material resources are at a good level, systematically renewed and updated and correspond to the needs of the programme.

5. Study process and student assessment

Student admission is planned with consideration of tendencies of labour market, results of graduates placement and prognosis of graduates demand taking into the account current legislation and regulations. Relevant procedures are followed. Admissions are carried out based on competition score.

The review panel thinks that the organization is clear and adequate. Students have lectures in the class, as well as homework and practical training. Class participation is encouraged and is often rewarded as contribution towards the grade. They can always communicate with teachers via Moodle or set up time for consultation. Teachers are obliged to respond to the students' emails.

In order to develop analytical thinking and skills in applied research for the students, the Faculty carries out applied scientific activities. There is also a Student Research Society. Joint group of students and lecturers are formed for planned research. The number of participating students has been increasing in the last years, e.g. number of students attending conferences reached 82 in 2011 (compared to 62 in 2008), and the number of students who prepared articles rose to 26 in 2011 vs 4 in 2008. The review panel suggests further encouragement in this area.

The college has an Erasmus coordinator on site, which students find helpful. The number of outgoing students is increasing; however, the incoming mobility is somewhat low and declining. The geographical spread, especially in the latest years, leaves to be desired.

The review panel recommends that a greater emphasis should be placed on student mobility, particularly on widening the geographical spread of outgoing students.

Accounting study programme students are given regular academic, information-consultation and methodological support. Students can receive incentive scholarships based on achieving learning outcomes. Lump sum scholarships are granted for exceptional study or research results. Financial support also provided to those attending foreign seminars. Students and graduates reported that they were in constant contact with staff that was supportive and provided possibilities for face to face consultations, sometimes beyond graduation; all information related to courses and studies is also located in Moodle. Students have a possibility to study according to an individual programme. The panel noted that although Career Centre was present, it was mostly used by graduates and did not provide sufficient assistance to the students. Teachers were the main point of contact in the job and placement search for the student. Hence, the panel recommends expanding responsibilities of the Career Centre and making it more visible to the students.

Assessment aims are to evaluate achievement of learning outcomes and competencies of the students. Assessments are carried out according to internal regulations and procedures. Criteria are publicly available. Students' learning outcomes assessment system is clear, transparent and appropriate to assess the learning outcomes.

Students' employability is under continual monitoring. Despite a dip in employment in profession in 2012, some of it was explained by the increase of students pursuing further education. It was also stated by the teaching staff and social partners that employment situation is improving. It was also mentioned that most students and graduates believe that the programme meets the current challenges and expectations, and they would recommend this programme. During the meeting students also noted that the programme has a high number of practitioners employed, therefore, it meets the current market expectations. During the meeting with social partners it was clear that the programme provides well-educated and trained specialists.

In conclusion: The admission requirements are well-founded and the student support system is adequate. The assessment system is clear, transparent and understandable for students; organization of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes. Greater emphasis should be placed on student mobility, particularly on widening geographical spread. The panel also recommends expanding responsibilities of the Career Centre and making it more visible to the students.

6. Programme management

The review panel has found that Kaunas College has the necessary organisation structures and mechanisms in place for the management of study programmes. Responsibilities seem to be clearly allocated. Monitoring and evaluation procedures of the study programme are run by the Study Programme Committee.

The department regularly conducts various surveys among students and graduates about their satisfaction with the programme and areas for improvement. Participation of the social partners is achieved by cooperation agreements and their work in the Study Programme Committee. Social partners also participate in the final thesis assessment as well as provide materials for theses.

During the meeting it was evident that the study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations.

During the meeting it became clear that graduates and teachers participate in evaluation process, Representatives of social partners participate in the work of the Study Programme Committee

and qualification commissions where they assess students' final theses; they also make recommendations with regards to modules and professional practices. Students evaluate teachers in the end of each term. During the site visit, students presented a number of recommendations about how to improve the studies, for instance to introduce accounting software earlier in the course, or increase number of hours dedicated to studying of taxes. They have also reported that their previous suggestions with regards to curriculum were implemented. During the meeting social partners have also stated that they have in the past provided their suggestions for improvement of the programme, which have been always taken into consideration. However, review panel noted that the students were not very active in Quality Assurance participation.

Quality assurance processes are in place. The Internal Study Quality Assurance Programme is developed, individual parts of which correspond to SA8000 and ISO9001.

During the meeting students, teachers and social partners reported response to their suggestions and complaints.

In conclusion: Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that Kaunas College has the necessary organisation structures and mechanisms in place for the management of study programmes. Individual parts of the study programme correspond to SA8000 and ISO9001 standards. The study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations. The review panel would recommend making the Quality Assurance process more visible to students.

III. RECOMMENDATIONS

1. Alternative approach to the selection of theses is recommended.
2. Earlier introduction of accounting software into curriculum is desirable.
3. Increase in number of elective courses is recommended. More prominence should be given to teaching public sector accounting in line with changing economic environment.
4. International research activity of teachers should be further encouraged.
5. More attention should be dedicated to student mobility and increasing the geographical spread.
6. More subjects taught in foreign languages should be included into curriculum. Efforts on improving teachers' foreign language proficiency should be continued and expanded.
7. Career Centre's services should be made more visible and accessible to students.

IV. SUMMARY

The programme is held in high esteem by all stakeholders and corresponds to the needs of the labour market in Lithuania in general and Kaunas area in particular, offering practice-oriented specialization. Practical approach to teaching is welcomed by social partners. More attention to public sector accounting is suggested. Learning outcomes and aims are appropriate, and at the same time an alternative approach to the selection of theses is recommended.

The curriculum design meets legal requirements. The study subjects and/or modules are spread evenly. The content of the subjects and/or modules is consistent with the type and level of the studies. The content and methods of the subjects/modules are appropriate for the achievement of the intended learning outcomes. The review panel would suggest increasing number of subjects taught in English as well as fuller integration of accounting software into the study subjects. Earlier introduction to accounting software is also desirable.

The number and qualification of the staff complies with the requirements of the Lithuanian legislation; The College is also active in employing experienced practitioners. The Programme's teaching staff is supportive to students and works in close cooperation with social partners, often beyond graduation. Staff also appears enthusiastic and motivated. The review panel noted that international research activity of teachers should be further stimulated and encouraged. Panel also recommends continuing efforts in the area of improving teachers' foreign language competencies.

Material resources are at a good level, systematically renewed and updated and correspond to the needs of the programme.

The admission requirements are well-founded and the student support system is adequate. The assessment system is clear, transparent and understandable for students; organization of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes. Greater emphasis should be placed on student mobility, particularly on widening geographical spread. The panel also recommends expanding responsibilities of the Career Centre and making it more visible to the students.

Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that Kaunas College has the necessary organisation structures and mechanisms in place for the management of study programmes. Individual parts of the Study programme correspond to SA8000 and ISO9001 standards. The study programme is constantly being improved and renewed in accordance with the results of the internal and external evaluations. The review panel would recommend making the Quality Assurance process more visible to students.

The main strengths of the Accounting study programme include the following:

- Programme is in high regard by social partners – especially alumni and graduates
- Teachers are highly qualified and experienced with strong practical backgrounds and they keep up to date with the subject, which is also encouraged by the administration
- Programme is constantly developed and updated
- Strong practical aspect of the programme is evident
- Good link between theory and practice in regards to accounting study field

The main areas of further improvement of the Accounting study programme include:

- More competence in English needed for students and teachers
- Career centre should be more proactive in making itself supportive and visible to both students and graduates

- Review of methodology for the writing of final thesis is required and broader selection of topics for final theses is needed
- A more rational elaboration should be given for the inclusion of the elective subjects
- Some compulsory courses could be added to the programme in line with changing economic environment

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44008) at Kaunas College 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.	Material resources	3
5.	Study process and assessment (student admission, study process student support, achievement assessment)	3
6.	Programme management (programme administration, internal quality assurance)	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.

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Milda Talalaitė

**KAUNO KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS
BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS – 653N44008) 2013-11-20
EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-375-2 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Kauno kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44008) 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

Šią programą palankiai vertina visi socialiniai dalininkai; siūlydama į praktiką orientuotą specializaciją ji atitinka visos Lietuvos ir konkrečiai Kauno apskrities darbo rinkos poreikius.

Socialiniai partneriai palankiai vertina praktinį mokymo metodą. Patariama daugiau dėmesio skirti viešojo sektoriaus apskaitai. Numatomi studijų rezultatai ir tikslai yra tinkami, bet kartu rekomenduodama taikyti alternatyvų baigiamųjų darbų temų pasirinkimo būdą.

Programos sandara atitinka teisės aktų reikalavimus. Studijų dalykai ir (arba) moduliai paskirstyti tolygiai. Studijų dalykų ir (arba) modulių turinys atitinka studijų rūšį ir pakopą. Dalykų (modulių) turinys ir metodai leidžia pasiekti numatomus studijų rezultatus. Vertinimo grupė patartų daugiau dalykų dėstyti anglų kalba ir į studijų dalykus įtraukti daugiau dalykų, susijusių su buhalterijos programine įranga. Be to, pageidautina, kad su buhalterinės apskaitos programine įranga būtų supažindinama anksčiau.

Darbuotojų skaičius ir kvalifikacija atitinka Lietuvos teisės aktų reikalavimus. Be to, Kolegija noriai samdo patyrusius specialistus. Programos dėstytojai padeda studentams, dažnai ir jiems baigus, ir dirba glaudžiai bendradarbiaudami su socialiniais partneriais. Panašu, kad darbuotojai yra energingi ir motyvuoti. Vertinimo grupė pažymėjo, kad dėstytojų tarptautinė mokslo tiriamoji veikla turėtų būti toliau skatinama ir remiama. Be to, grupė rekomenduoja ir toliau stengtis didinti dėstytojų užsienio kalbų gebėjimus.

Materialieji ištekliai geri, nuolat atnaujinami ir modernizuojami bei atitinka programos reikmes.

Priėmimo į studijas reikalavimai pagrįsti, paramos studentams sistema tinkama. Vertinimo sistema aiški, skaidri ir studentams suprantama; studijų proceso organizavimas užtikrina tinkamą programos įgyvendinimą ir studijų rezultatų pasiekimą. Daugiau dėmesio reikėtų skirti studentų judumui, ypač išplečiant geografinę teritoriją. Vertinimo grupė dar rekomenduoja padidinti Karjeros centro atsakomybę ir padaryti jį studentams pastebimesnį.

Aiškiai paskirstyta atsakomybė už sprendimus ir programos stebėseną. Vertinimo grupė nustatė, kad Kauno kolegija turi būtinas studijų programų vadybai organizacines struktūras ir mechanizmus. Atskiros šios studijų programos dalys atitinka SA8000 ir ISO9001 standartus. Studijų programa nuolat tobulinama ir atnaujinama atsižvelgiant į vidaus ir išorės vertinimų rezultatus. Vertinimo grupė rekomenduočiau siekti, kad Kokybės užtikrinimo procesas būtų labiau matomas studentams.

Pagrindinės *Buhalterinės apskaitos* programos stiprybės yra šios:

Studijų kokybės vertinimo centras

- Programą labai gerai vertina socialiniai partneriai, ypač absolventai
- Dėstytojai yra aukštos kvalifikacijos ir patyrę, turintys stiprų praktinį pagrindą, neatsiliekančys nuo naujovių, susijusių su jų dėstomu dalyku, o tai skatina ir administracija
- Programa nuolat tobulinama ir atnaujinama
- Akivaizdu, kad programos praktinis aspektas yra stiprus
- Buhalterijos studijų srityje teorija gerai susieta su praktika.

Pagrindinės *Buhalterinės apskaitos* programos sritys, kurias tebereikia tobulinti:

- Studentai ir dėstytojai turėtų geriau mokėti anglų kalbą
- Karjeros centras turėtų dirbti aktyviau, kad paremtų ir studentus, ir absolventus ir taptų labiau matomas jiems
- Būtina peržiūrėti baigiamųjų darbų rašymo metodiką, be to, turi būti pasirenkamos įvairesnės baigiamųjų darbų temos
- Reikėtų racionaliau pagrįsti į programą įtrauktinus pasirenkamuosius dalykus
- Atsižvelgiant į ekonominės aplinkos pokyčius programą būtų galima papildyti kai kuriais privalomaisiais dalykais.

III. REKOMENDACIJOS

8. Rekomenduojama taikyti alternatyvų *baigiamųjų darbų temų pasirinkimo būdą*.
9. Pageidautina, kad buhalterinės apskaitos programinė įranga būtų anksčiau įtraukta į programą.
10. Rekomenduojama padidinti pasirenkamųjų dalykų skaičių. Atsižvelgiant į besikeičiančią ekonominę aplinką svarbesniu reikėtų laikyti viešojo sektoriaus apskaitos dėstymą.
11. Reikėtų toliau skatinti dėstytojų tarptautinę mokslo tiriamąją veiklą.
12. Daugiau dėmesio reikėtų skirti studentų judumui ir geografinio išplitimo didinimui.
13. Į programą reikėtų įtraukti daugiau anglų kalba dėstomų dalykų. Reikėtų ir toliau stengtis gerinti bei gilinti dėstytojų užsienio kalbų žinias.
14. Karjeros centro paslaugos turėtų būti labiau matomos ir prieinamos studentams.

<...>

Paslaugos teikėja patvirtina, kad yra susipažinusi su Lietuvos Respublikos Baudžiamojo kodekso¹ 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

¹ Žin., 2002, Nr. 37-1341.