Utenos kolegijos
**STUDIJŲ PROGRAMOS *BUHALTERINĖ APSKAITA (valstybinis kodas - 653N44014, 6531LX073)*
VERTINIMO IŠVADOS**
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**EVALUATION REPORT
OF *ACCOUNTING (state code - 653N44014, 6531LX073*)
STUDY PROGRAMME**
at Utena College

Review' team:

1. **Dr. Natalja Gurvitsh (team leader),** *academic,*

2. **Prof. Jochen Zimmermann,** *academic,*

3. **Prof. Barbara Dexter,** *academic,*

4. **Dr. Renata Legenzova,** *representative of social partners,*

5. **Mr. Rapolas Bogužas,** *students' representative*.

Evaluation coordinator – Ms. Dovilė Žeimienė.

Išvados parengtos anglų kalba
Report language – English

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	*Buhalterinė apskaita*
Valstybinis kodas	653N44014 (*6531LX073*)*
Studijų sritis (studijų krypčių grupė)*	Socialiniai mokslai (*Verslo ir viešoji vadyba*)*
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės studijos
Studijų pakopa	Pirmoji
Studijų forma (trukmė metais)	Nuolatinė (3), ištęstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos profesinis bakalauras (*Verslo vadybos profesinis bakalauras*)*
Studijų programos įregistravimo data	2011-06-22

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

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INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	*Accounting*
State code	653N44014 (*6531LX073*)*
Study area (Group of study field)*	Social Sciences (*Business and Public Management*)*
Study field	Accounting
Type of the study programme	College studies
Study cycle	First
Study mode (length in years)	Full-time (3), part-time (4)
Volume of the study programme in credits	180
Degree and (or) professional qualifications awarded	Professional Bachelor of Accounting (*Professional Bachelor of Business Management*)*
Date of registration of the study programme	22nd June, 2011

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

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The Centre for Quality Assessment in Higher Education

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I. INTRODUCTION

1.1. Background of the evaluation process

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

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

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

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

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

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

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

1.2. General

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

No.	Name of the document
1.	Examples of courses on Moodle
2.	Master theses, with grades
3.	Practice requirements and practice reports with grades

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

Utena College (hereinafter – UC) was established 1.09.2000, by the Lithuanian Government Resolution No 1000 of August 30th, 2000 regarding the Establishment of State Colleges in Alytus, Kaunas, Utena and Vilnius. The Statute of the UC was updated 18.07.2012 to implement the provisions of the new edition of Law on Higher Education and Research of the Republic of Lithuania. UC offers the first cycle college level degree granting studies and awards Professional Bachelor's degrees in the fields of social, technology and biomedicine sciences. Currently, 21 study programmes are offered by UC which involve over 1800 students.

The Faculty of Business and Technologies also offers study programmes in Ukmergė, Visaginas and Alanta (Molėtai District). UC has concluded over 280 cooperation agreements with regional and national enterprises and more than 70 foreign partners, out of which over 50 partner-institutions have concluded bilateral Erasmus+ agreements. UC is a member of SPACE, EURASHE and other international organizations, associations and networks and is the only

representative for the Baltic countries (Lithuania, Latvia and Estonia) of EURHODIP association of the leading schools training hospitality professionals. Utena UAS was also awarded with the nomination of EURHODIP association as the "School of the Year 2014".

The study programme of **Accounting** implemented by the Business and Management Department and the Accounting Study Committee was established in 2013 to be responsible for the content and curriculum update, study quality, resource usage, achievement of the set aims, internal activity assessment and evaluation of the study programme.

1.4. The Review Team

The review team was completed according *Description of experts' recruitment*, approved by order No. 1-01-151 of Acting Director of the Centre for Quality Assessment in Higher Education. The Review Visit to HEI was conducted by the team on *21st November, 2017*.

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

Evaluation coordinator – Ms. Dovilė Žeimienė.

II. PROGRAMME ANALYSIS

2.1. Programme aims and learning outcomes

The main aim of the Accounting study programme is „to train a professional of accounting who is able to manage accounting of an enterprise and money flows in industrial and trade enterprises as well as in budgetary enterprises" gives a good outline of the managerial aspect of the programme, however, it diminishes the financial accounting aspect. During the visit and meetings with the various stakeholders it became evident that the students get a broad knowledge of accounting profession enabling them to enter the labour market. The review panel would recommend reformulating the aim of programme to make it well-defined, clear and to reflect the broad range of competences and qualifications obtained by the graduates.

The aim of the study programme is supported by the intended learning outcome of the programme as well as the various subject areas as recommended by the Bologna Accord. However, some of them could be a bit more specific, trying to use active verbs to make them measurable. The review panel also recommends revising the learning outcomes for the study subjects of Industrial and Civil Safety and Psychology making them more appropriate for the selected study subject.

Intended learning outcomes (ILOs) are defined in the area of knowledge, skills and generic abilities. The panel has established that learning corresponds to the overall mission and strategy of the UC.

Information about the aim of the Study Programme and learning results are publicly on the web-site of UC, also on the web-site of the Lithuanian Higher Institutions Association for Organizing Joint Admission (LAMA BPO), and the database AIKOS, an open system for information and guidance.

The programme is based on labour market needs Lithuania corresponding to the trends in labour market, requirements of the recent changes in the field of financial accounting and business environment. During the meeting it became evident that programme aims, and intended learning outcomes were developed in close cooperation with the employers' associations and other stakeholders. UC makes research which targets the students, alumni trying to find how relevant and labour market related is the study programme. A part of teaching staff involved in the programme is practitioners, they have a good understanding of what competences and professional qualifications are required. Teaching staff are also members of the Accounting Association, Chamber of Trade and Commerce and maintain a close cooperation.

Programme is held in high esteem by social partners, who are completely satisfied with the competences of graduates. The programme has a strong practical aspect based on real life business activity of companies and graduates can start work immediately after graduation and can easily find a job.

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 and evaluated according to the needs of various stakeholders, especially social partners. The name of the programme, its learning outcomes, content and the qualification offered are generally compatible with each other.

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 Utena area, offering practice-oriented specialization. Practical approach to teaching is welcomed by social partners and highly appreciated by both students and graduates. The review panel would recommend reformulating the aim of programme to make it well-defined, clear and to reflect the broad range of competences and qualifications obtained by the graduates.*

2.2. Curriculum design

The accounting study programme is a three-year programme for 180 credits in total. UC's programme has 132 credits for mandatory and 48 credits for elective courses. This gives students the possibility to choose subjects according to their interests. There are mandatory, alternatively optional and freely optional subjects. Optional subjects are 24 credits: 3 credits for general subjects of college studies, 12 credits for alternatives in *Accounting in Trade Enterprises, Accounting in Production Enterprises* and *Accounting in Budgetary Enterprises*, and 9 credits for optional subjects from Utena UAS Optional Subject Bank. The list of optional subjects and programmes is transparent by announcements on a website. The alternative specialisations feed well into the programme. However, during the visit became evident that due to the low number of students involved in the programme the selected specialization may not reflect the choice of each student. During the meetings with various groups it was also stated that *Accounting in*

Trade Enterprises seems to be the most popular specialization, as it enables students to work in private companies and easily adapt to the job in a public sector. Therefore, the review panel would recommend addressing the range of opinions among stakeholders on the specialization within the programme by reviewing the necessity of having all the specializations. The review panel would recommend considering keeping one major line of accounting in private sector offering various elective subjects, enabling students to deepen their knowledge in accounting in public sector or industrial enterprises.

Practical work amounts to 32 credits which are shared out between cognitive practice, specialty skills development practice, accounting practice, financial accounting and tax practice, training in data processing and IT, business plan writing and final practice. The study programme finishes with the graduate's defence of the Professional Bachelor Graduation Thesis.

More choice elements constitute the practice placements at the companies, which students are free to choose. Students get all support from the college in finding the places of internship, in which social partners play an active role. Internship process in a company is supervised by the company representatives. After the internship the employers are asked for the feedback which is considered while developing the study programme and making changes to the curriculum.

The programme progresses from general subjects to specialisations. During the first year, the offer revolves around general subjects and broader field courses *(Professional Foreign Language, Macroeconomics, Microeconomics, Applied Mathematics, Business Law, Social Research, Business Ethics)*. In the first year, fundamental accounting courses form the basis of the more narrowly defined accounting programme. In the second year, the modules deepen and broaden the understanding. Broader field courses supplement the accounting modules. The second year also sees two substantial in-house practice elements. They consolidate the students' knowledge and help them to apply it in in practical situations. In the third year, subjects also develop the students' strategic thinking and management skills and students specialise in an area.

Logic of the construction of some of the courses is unclear: study subjects of Financial Accounting and Fundamentals of Accounting last two semesters and the final grade is given at the end of the course. The review panel would recommend reviewing this aspect by offering Financial Accounting I and II and Fundamentals of Accounting respectively to make it easier for students and teaching staff to concentrate on the study process and make the assessment process more visible and transparent.

After the external assessment of the programme in 2014 UC reviewed the content of all study subjects and included the tasks of international cooperation in the content of lectures such as Logistics, Financial accounting, Enterprise finances.

The most of course materials contain contemporary references, literature cited is relevant, therefore it can be concluded that the content of the programme reflects the latest achievements in academic environment. However, the review panel noted that students should more actively use scientific database and professional literature including English more actively for writing the final thesis.

The courses provide an adequate mix of delivery style and assessment methods. Students can develop the necessary presentation and social skills, in particular because of the practical elements. During the meeting strong practical aspect of the programme was outlined by all stakeholders. According to the recommendations of the previous expert panel more practitioners are now involved into the programme.

The previous review made suggestions to support the overall learning outcomes clearly by the appropriate study subject learning outcomes. The SER goes to great lengths to demonstrate that this requirement has been fulfilled. It also makes clear that the learning outcomes are in accordance to the Bachelor study level. The managerial accounting orientation is now visible in the general learning outcomes of the programme.

The curriculum design supports the intended learning outcomes of the programme, the programme structure is in line with the legislative requirements, gives student adequate choice and teaches both field courses and general courses in an adequate volume. The syllabi attest that the modules are taught in a consistent manner. There is no repetition of subjects or topics. Utena College goes to great lengths to demonstrate that the content of subjects (modules) and study methods enable the students to achieve the intended learning outcomes. The content of the modules corresponds to a practical programme at the bachelor level. The broad scope of the programme allows achieving the learning outcomes.

During the meeting with students and social partners it was mentioned that more hours of studies should be dedicated to teaching taxation and statistics spread evenly thorough the whole course. During the visit the review panel also noted the good teamwork of the SER team the collegial atmosphere, which contributes to the thoughtful development and improvements in the programme. The review panel would also recommend more structured involvement both formal and informal of social partners and alumni into the development of programme.

In conclusion: *The curriculum design supports the intended learning outcomes of the programme, the programme structure is in line with the legislative requirements corresponding to the type and cycle of studies The syllabi confirm that the modules are taught in a consistent manner without repetition of subjects or topics. The review panel suggests more hours of studies should be dedicated to teaching taxation and statistics. The review panel would also recommend reviewing the range of the specializations offered as well as the duration of the several subjects. Review panel also would recommend more structured involvement both formal and informal of social partners and alumni into the development of programme. The review panel also noted the collegial atmosphere of the college as well as the good teamwork in implementing the recommendations of the previous experts' panel.*

2.3. Teaching staff

The study programme is provided by the staff meeting legal requirements. The formal qualifications of the teaching staff are appropriate, and the number of the teaching staff is adequate to ensure learning outcomes. In the last academic year 26 lecturers were involved in the Programme, 4 among them have a PhD degree and one is a PhD student, all other have Master's Degree or corresponding qualification. Two professors and five associate professors are involved in the Programme. Most of the academic staff has more than 3 years' pedagogical experience and more than 3 years of practical experience in the course they teach. The teacher-student ratio is 1 to 4 respectively. The teachers involved represent a wide range of qualifications, in accordance with the scope of the Programme. The review panel noted that the programme to the high extent relies on a single teacher who teaches *Fundamentals of Accounting, Financial Accounting* subjects, supervising the majority of the practices and has 34 years of practical experience. She teaches 36 ETCS of compulsory courses and 6 ECTS of optional courses and the review panel would therefore recommend attracting more teachers – experienced practitioners to teach these subjects.

Teaching staff turnover rate is low and enables to ensure an adequate provision of the Programme. During the visit the review panel found out that the main factors of teachers' turnover rate were specialization and the involvement of highly competent staff. The review

panel also noted the presence of many experienced professionals. The high proportion of the staffing is permanent (22 out of 26). The review panel noted that the number of teaching younger than 40 years is quite low and would recommend attracting young specialists to the Programme.

Lecturers' workload at UC is regulated by the *Order for the Record of Lecturers' Workload at UC* approved by the Rector's resolution No V-112 of 31 07 2015, the average workload of a lecturer is 36 hours per week or 1500 hours per year, including contact and non-contact working hours. Thus, enabling the staff to keep-up to date with their subjects by participating in various projects, conferences and workshops and being involved in scientific research activities. During the meeting it was established that teaching staff is constantly improving their qualifications by attending various seminars, conferences and workshops and are satisfied with the wide range of possibilities offered by UC. Teaching staff also mentioned that College encourage them to study on a PhD level by offering them flexible workload.

The publication activity of the teaching staff is relevant for the Programme during the period of 2012-2016 the lecturers working at UC published scientific articles at various databases, participated and delivered presentations in conferences and published reports and articles in scientific journals. The academic staff of performs tailored applied research ordered by various government organizations. Students are also actively involved in the research activities performing request of different companies.

Teaching staff has opportunities to improve their knowledge of English by going abroad and attending in-house courses, College also has developed the Competence Development Program for the Academic Staff for years 2017-2020.

College also invites teaching staff from other HEIs like Kaunas College, Panevėžys College, Vilnius University as well as the representative of employers.

Teaching staff also benefits from academic mobility agreements, but the review panel would recommend increasing the incoming mobility of teaching staff by attracting visiting lecturers form abroad. The review panel also finds it useful to offer students courses taught in English.

In conclusion: *The number and qualification of the staff complies with the requirements of the Lithuanian legislation; UC has qualified teachers with strong academic background and relevant practical experience. Staff teaching on the programme is actively engaged in research which is closely related to the programme. The College supports teacher's professional development. The review panel is of the opinion that incoming mobility of the teaching staff should be further encouraged and strengthened. The review panel also finds it useful to offer students courses taught in English to improve the knowledge of English among teaching staff.*

2.4. Facilities and learning resources

Faculty of Business and Technology of UC has renovated and very well-equipped auditoria for the implementation of theoretical teaching and practical training. The studies take place in general and specialized auditoria, practical training auditoria, computer based laboratories and in virtual teaching environment. There are enough auditoriums with required equipment to work with students' groups of different sizes. All the classrooms have internet access, free wireless internet connection, most classrooms are equipped with computers and multimedia, video-audio devices, overhead projectors, including a teacher's working place, conditions for e-learning and using own mobile PCs and other mobile devices.

During the visit it became evident that the teaching and learning equipment are adequate both in size and quality. It is periodically updated and upgraded. The teachers and students use services provided by the Electronic Learning Centre, Internet reading-room located in the library, Moodle learning environment and Intranet system FirstClass. All computers possess installed MS Office software package (Microsoft Word, Microsoft Excel, Microsoft Power Point). Students also can work with specialized application software, such as *SPSS*, *Stekas PLIUS*, *VEDA*, RIVILĖ GAMA, they are introduced to the Cloud computing possibilities and other programs.

Arrangements for the students' practices in the College are adequate and sufficient. The practice placements of *Data Processing with IT, Professional Skills Development*, *Business Plan Writing* students perform in the auditoria equipped with specific applications at the College. While the practices of *Cognitive, Accounting* and *Final Practice is performed* in business enterprises of Utena district and all over Lithuania. During the Final Practice according to the practice programs, the students work all jobs according to the Staff Regulations and (or) individual program assuring that required skills are developed. The College has over 22 signed agreements with well known companies and during the SER period 200 practice placements were made. The College runs two internationally accredited (until 2018) Practice Enterprises allowing the students to gain practical knowledge in Personnel, Purchasing, Sales, Marketing, and Finance departments using specialized computer software. Students get full support from the college in regard to the internship, necessary agreements are concluded, supervision is in place. During the meetings it was established that many graduates are hired by the companies as a result of their internships.

The students of the college can use the public library of the town of Utena as well as the VGTU e-library funds. Textbooks and methodological publications are proper and accessible. The textbooks and methodological publications are enriched and updated in Lithuanian and foreign languages (English) and are available in the library of UC and e-learning environment. The college places more emphasis on electronic resources, development and annual update of lecturers' methodological material and e-courses in Moodle environment in order to increase accessibility of such resources. Copies of the learning resources developed in foreign languages are stored by the Department of Languages and Communication and are mostly used by foreign students studying under ERASMUS program. Less attention is paid to publishing material resources (textbooks, compilations of assignments). During 2012-2016 UC purchased textbooks of 163 titles, making 361 copies in total. However, little of the learning resources purchased for accounting study programme in 2012-2016 are directly related to accounting and the review panel would therefore recommend renewing the resources base by using modern textbooks for the accounting study programme.

The review panel also noted the very high level of using Moodle program. All courses are in Moodle, teaching staff actively uses Moodle for assigning tasks to students, grading them and giving feedback.

E-learning environment is used actively; there is developed strategy to cover as much as possible programs with e-courses. Regarding the accounting study programs, the usage of e-environment has improved since 2013 from 30% till 64%.

In conclusion: *Material resources are adequate both in their size and quality, all the necessary teaching and learning equipment correspond to the needs of the programme. The College has all the necessary arrangements for the students practice. However, the review panel noted that the textbooks sued for the programme should be renewed and more modern textbooks should be available.*

2.5. Study process and students' performance assessment

Admission to a current study programme performed by UC is according to the current year student enrolment procedures. SP may enrol persons who have not less than secondary education. Students are admitted following UC rules and general national admission order via Lithuanian Higher Education Institutes Joint Admission (LAMA BPO) in accordance with the general rules of admission. The minimum entering competitive score, applied at UC, is 1.6. Also, a tendency is evident that those who have entered to the state financed places in the part-time study mode, possess a higher entering competitive score than those who have entered the state financed places in full-time studies. Under the study programme students can choose three specializations, however due to the low number of students the chosen field of specialization may not reflect everyone's desire.

UC study process learning outcome assessment is based on the assessment criteria provided in the study subject descriptions linked to the subject outcomes and results, transparency and impartiality. The study assessment methods allow checking what level of the intended learning outcomes of a study programme, module and subject a student has reached. To evaluate the achievement a variety of methods are applied: an examination, course paper assessment, evaluation of a project work, practical work evaluation, test, colloquium, defence of the practice report and so on. Students reported that they were in constant contact with teaching staff that was supportive and provided possibilities for face to face consultations; all information related to courses and studies is also located in Moodle, which is used actively by both teachers and students.

Students are active in various events and competitions as participants and organizers. Students have opportunity to conduct research and to participate in student conferences with their reports. For example: traditional international student conference "The Country Good to Live in", "Profadienis". Students write project applications to participate in UC student initiative promotion competition.

During the last two years, 3 final works were performed on the request by the social partners. Also, lecturers collaborate with students, conduct research together, and prepare reports and publish scientific articles. The review panel would recommend involving students into the joint research activities with the teaching staff more actively to make more visible the analytical and research skills of students being developed under the current programme.

UC has made some solutions to improve students' mobility. SP students went to study and practice under the student mobility program Erasmus+: 1 full-time student went to study year has a tutor assigned to the group. The review panel would recommend attracting more visiting teachers from abroad and offer courses in English which will improve the knowledge of English among students as well as the outgoing mobility.

Due to the international mobility opportunities, students receive information about the international internship from the Erasmus+ programme academic coordinator and the head of the department and they can get advice in the International Relations Department. Also Career Centre provides the information on employment - students are invited to get individual consultations: on working document preparation, career planning and implementation. Students may qualify for stimulus - one-time or sponsor's scholarships. They also can submit requests for state-sponsored loans with preferential conditions for credit institutions for one-year time. Full-time and part-time students can be accommodated in 3 dormitories.

UC has very closely followed the recommendations from the previous accreditation. It improved their assessment system. The achievement average ranges about 8.00 points. Students who achieve an excellent or typical level of achievement are considered to be good learners. The number of students meeting this definition is 74.6% full-time students, 82.49% for part-time studies.

Since September 2016, learning outcomes are assessed not only by a ten-point criteria assessment system, but by study achievement levels.

The largest students' drop-out is observed in the first year and only a few students suspend their studies in higher years. The main reasons for drop out are inability to learn or lack of motivation to study, however during the visit the review panel high motivation of students towards their studies. UC offers students academic and social support to minimize the drop-out.

More than 65% of the students get employed when studying and on the day of the graduation from UC. It should be noted that in 1-year time, the employability indicator for the same graduate year increases about 10% in comparison to the last cited year mainly to due to the strong practical aspect of the programme and the community of social partners willing to contribute to the programme.

Academic integrity principle is consolidated in Students' Ethic Code, Teachers' Ethic Code, and since 2016 validated as UC Academic Ethics Code. For the breaches of the academic ethics, considering the gravity of the infringement, it is punishable by penalties, foreseen by UC Statute (2012), Academic Ethics Code and UC inner order regulating legal acts. Aiming at stricter honest studying assurance, Professional Bachelor Graduation Thesis are uploaded into the electronic plagiarism recognition system.

To provide students with conditions to submit claims and appeals, UC Administration and Students' Dispute Commission is composed, acting under regulations, which may be addressed due to legal interest breaches, related to the studies, subject assessment, etc. Regarding the breach of the Academic Ethics students may address Academic Ethics Committee. In both cases students submit applications to investigate the situation in writing and through the Commission or the Committee indicated time are going to receive an answer. There have been no claims and appeals of students over the past 5 years.

In conclusion: *The admission requirements are well-founded, transparent and clear to students in regards. UC study process learning outcome assessment is based on the assessment criteria provided in the study subject descriptions linked to the subject outcomes and results, transparency and impartiality. The academic institution provides the necessary academic and social support. The level of the employability of students after graduation is high and corresponds to the aims of the programme and the needs of the labour market. Greater emphasis should be placed on usage of scientific database and professional literature including English more actively for writing the final thesis. The knowledge of English Language of students should be improved. The review panel would also recommend reviewing the range of the specializations offered to ensure the fair learning environment for each student.*

2.6. Programme management

The SER provided clearly articulates the organisational structure for decision-making and programme management. The levels of responsibility appear relevant, from the strategic oversight of the Rector and the quality assurance role of the Vice-Rector for Academic activity through to departmental and lecturer roles. The emphasis is on a collegial approach underpinned by formal structures and policies. The collegiality in action is evidenced by an institutional

survey undertaken in 2016 to glean staff views on the distribution of responsibilities. Results are reported as indicating a rational approach, with alignment through structures and job descriptions.

Responsibilities with regard to process are set out in a range of policy documents, under the aegis of the Quality Guide (2015). An Internal Audit Service exists to perform and analyse research on the evaluation of the quality of studies and outcomes. Their role includes systematic risk management, with liaison across the institution. College has ISO 9001:2008 recognition, with re-approval in 2016.

There is a range of policy and procedural documents, which specify the requirement for data collection and analysis, with process 03 on development and improvement of study programmes and process 07 specifically covering feedback from clients. Data collected covers a comprehensive range and includes enrolment, student achievement and progression, graduate employment, employer surveys, lecturer activity. Formal module evaluations are carried out twice a year, at the end of the autumn and spring semester, together with an end-of-year more general student satisfaction survey (including to graduates). These are supplemented by employer and graduate surveys undertaken by the Career Centre. Online surveys are being considered and were highlighted by UC as addressing a potential weakness, but they will need to be alert to a possible fall in response rates with online surveys.

Regular surveys of students, alumni and teachers in the form of EFQM are organized. Last time 30 employees responded, this year after the last questionnaire only positive responses were collected and no change were required. Survey also identified that communication with social partners should be strengthened.

Self-evaluation is a key element of the quality management process, which makes sense in a collegial environment. Staff prepares annual self-evaluations for discussion and these ultimately feed into the annual end-of-year departmental report, leading to the Departmental Activity Programme.

The SER documentation provides specific examples of where internal and external feedback has been used in programme improvements. For example, under section 5, where there had been an identified need to improve internationalisation of the curriculum, appropriate actions are reported as having been taken, including specific module content and student involvement in mobility programs through Erasmus. In 2016, a comprehensive program updating with regard to Learning Outcomes and subject descriptors was undertaken to refresh the offering and to respond to stakeholder feedback and wider developments.

As well as using staff expertise through their work with employers and industry bodies, UC actively involves a range of stakeholders for its programme review and development. These include graduates, employers, researchers from other institutions, local craft and business organisations and students.

The main deliberative forum for programme improvements is the Accounting Study Committee, which is in charge of the content and curriculum update, study quality, resource usage, achievement of the set aims, internal activity assessment and evaluation of Accounting Study Programme.

Gaining ISO9001 accreditation is an international mark of effective and efficient quality management and control processes. The latest successful review was 2016.

In the UC there is a coherent approach, including processes for reviewing and updating the QA procedures themselves.

UC professes accountability to with evaluation outcomes discussed in various meetings and also available online. The college website includes information on the organisation and on the programme and is also accessible in English. The Quality Guide is announced in the website of Utena College among other College documents and is freely available for both the College and external users.

In conclusion: *Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that UC has the necessary organisation structures and mechanisms in place for the management of study programme. Information and data on the implementation of the programme are regularly collected and analysed. The internal quality assurance measures are in place. The review panel would recommend developing a keen attitude*

towards quality management.

III. RECOMMENDATIONS

1. To reformulate the aim of the programme to make it well-defined, clear and also to reflect the broad range of competences and qualifications obtained by the graduates;

2. To review the range of the specializations offered as well as the duration of the several subjects;

3. More structured involvement both formal and informal of social partners and alumni into the development of programme;

4. To keep-on encouraging and strengthening incoming mobility of the teaching staff;

5. To improve the knowledge of English among teaching staff and students;

6. Encourage students to use scientific databases and professional literature including English more actively for writing the final thesis;

7. Making more visible the analytical and research skills of students being developed under the current programme;

8. Increase incoming mobility of teaching staff by attracting visiting lecturers form abroad;

9. Renew the textbooks used for the Accounting study programme;

10. The review panel would recommend developing a keen attitude towards quality management.

IV. SUMMARY

The program is held in high esteem by all stakeholders and corresponds to the needs of the labour market in Lithuania in general and Utena area in particular, offering practice-oriented specialization. Practical approach to teaching is welcomed by social partners and highly appreciated by both students and graduates. The review panel would recommend reformulating the aim of programme to make it well-defined, clear and also to reflect the broad range of competences and qualifications obtained by the graduates. The review panel would also recommend revising some learning outcomes of the programme making them measurable and several learning outcomes of the subject making them fully reflecting the scope of the obtained knowledge and skills.

The curriculum design supports the intended learning outcomes of the programme, the programme structure is in line with the legislative requirements corresponding to the type and cycle of studies. The syllabi confirm that the modules are taught in a consistent manner without repetition of subjects or topics. The review panel suggests more hours of studies should be dedicated to teaching taxation and statistics. The review panel would also recommend reviewing the range of the specializations offered as well as the duration of the several subjects. Review panel also would recommend more structured involvement both formal and informal of social partners and alumni into the development of programme. The review panel also noted the

collegial atmosphere of the college as well as the good teamwork in implementing the recommendations of the previous review panel.

The number and qualification of the staff complies with the requirements of the Lithuanian legislation; UC qualified teachers with strong academic background and relevant practical experience. Staff teaching on the programme is actively engaged in research which is closely related to the programme. The College supports teacher's professional development. The review panel is of the opinion that incoming mobility of the teaching staff should be further encouraged and strengthened. The review panel also finds it useful to offer courses in English to improve the knowledge of English among teaching staff.

Material resources are adequate both in their size and quality, all the necessary teaching and learning equipment correspond to the needs of the programme. The College has all the necessary arrangements for the students practice. However, the review panel noted that the textbooks used for the programme should be renewed and more modern textbooks should be available.

The admission requirements are well-founded, transparent and clear to students in regards. UC study process learning outcome assessment is based on the assessment criteria provided in the study subject descriptions linked to the subject outcomes and results, transparency and impartiality. The academic institution provides the necessary academic and social support. The level of the employability of students after graduation is high and corresponds to the aims of the programme and the needs of the labour market. Greater emphasis should be placed on usage of scientific database and professional literature including English more actively for writing the final thesis. The knowledge of English Language of students should be improved. The review panel would also recommend reviewing the range of the specializations offered to ensure the fair learning environment for each student.

Responsibilities for decisions and monitoring the programme are clearly allocated. The review panel has found that UC has the necessary organisation structures and mechanisms in place for the management of study programmes. Information and data on the implementation of the programme are regularly collected and analysed. The internal quality assurance measures are in place. The review panel would recommend developing a keen attitude towards quality management.

The main positive aspects of the Accounting study programme include the following:

- Good teamwork and presentation of results by the SER team in particular;
- Previous recommendations are taken into consideration;
- The collegial atmosphere;
- High employability among graduates in general and strong practical aspect of the programme in particular;
- High motivation of students;
- Keen attitude towards quality management;
- Community of social partners willing to contribute to the programme.

The main negative aspects of the Accounting study programme include the following:

- More structured involvement both formal and informal of social partners and alumni into the development of programme;
- Knowledge of English Language of students and teachers;
- Encourage students to use scientific database and professional literature including English more actively for writing the final thesis;

- Addressing the range of opinions among stakeholders on the specialization within the programme;
- Making more visible the analytical and research skills of students being developed under the current programme;
- Increase incoming mobility of teaching staff by attracting visiting lecturers form abroad.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44014, 6531LX073) at Utena College is given **positive** evaluation.

Study programme assessment in points by evaluation areas.

No.	Evaluation Area	Evaluation of an area in points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	3
3.	Teaching staff	3
4.	Facilities and learning resources	3
5.	Study process and students' performance 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: Team leader:	Dr. Natalja Gurvitsh
Grupės nariai: Team members:	Prof. Jochen Zimmermann
	Prof. Barbara Dexter
	Assoc. prof. Renata Legenzova
	Mr. Rapolas Bogužas

UTENOS KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS
BUHALTERINĖ APSKAITA **(VALSTYBINIS KODAS - 653N44014, 6531LX073) 2017-12-07 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-230 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Utenos kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas - 653N44014, 6531LX073) 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)

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IV. SANTRAUKA

Studijų programa yra palankiai vertinama visų socialinių dalininkų ir atitinka Lietuvos apskritai ir ypač Utenos apskrities darbo rinkos poreikius, kadangi siūloma į praktiką orientuotą specializaciją. Socialiniai partneriai, studentai ir absolventai labai teigiamai vertina praktinį požiūrį į mokymą. Vertinimo grupė rekomenduotų performuluoti studijų programos tikslą taip, kad jis būtų tiksliai apibrėžtas, aiškus ir atspindėtų absolventų įgyjamos kompetencijos ir kvalifikacijų įvairovę. Taip pat rekomenduotina patikslinti kai kuriuos programos studijų rezultatus, kad juos būtų galima įvertinti, ir keletą dalyko studijų rezultatų, kad jie visiškai atspindėtų įgytų žinių ir įgūdžių mastą.

Programos sandara atitinka numatytus studijų rezultatus, o studijų planas tenkina studijų tipui ir pakopai taikomus teisės aktų reikalavimus. Mokymo programa patvirtina, kad moduliai dėstomi nuosekliai, nėra dalykų ar temų pasikartojimų. Vertinimo grupė siūlo daugiau studijų valandų skirti mokesčių ir statistikos temoms. Taip pat vertinimo grupė rekomenduotų peržiūrėti siūlomas specializacijas ir keleto dalykų trukmę. Rekomenduotina ir siekti labiau struktūruoto formalaus ir neformalaus socialinių partnerių ir absolventų dalyvavimo rengiant programą. Taip pat vertinimo grupė atkreipė dėmesį į kolegijoje vyraujančią kolegialumo atmosferą bei gerą kolektyvinį darbą įgyvendinant ankstesnės vertinimo grupės rekomendacijas.

Dėstytojų skaičius ir kvalifikacija atitinka LR teisės aktus; UK kvalifikuoti dėstytojai yra įgiję gerą akademinę kompetenciją ir reikiamą praktinę patirtį. Studijų programos dėstytojai aktyviai dalyvauja moksliniuose tyrimuose, kurie yra glaudžiai susiję su programa. Kolegija remia dėstytojų kvalifikacijos kėlimą. Vertinimo grupės nuomone, reikėtų dar labiau skatinti ir stiprinti atvykstančių dėstytojų judumą. Taip pat vertinimo grupė mano, kad būtų naudinga surengti anglų kalbos kursus ir patobulinti dėstytojų anglų kalbos žinias.

Materialieji ištekliai yra tinkamos apimties ir kokybės, visa būtina mokymo ir mokymosi įranga atitinka studijų programos reikalavimus. Kolegija yra sudariusi visas reikiamas sutartis dėl studentų praktikos. Tačiau vertinimo grupė pažymėjo, kad reikėtų atnaujinti studijų programai naudojamus vadovėlius, studentams turi būti prieinami šiuolaikiškesni vadovėliai.

Priėmimo reikalavimai yra tinkamai pagrįsti, skaidrūs ir aiškūs studentams. UK studijų proceso rezultatų vertinimas grindžiamas vertinimo kriterijais, nurodytais studijų dalykų aprašuose ir susietais su dalyko studijų rezultatais ir siekiniais, skaidrumo ir nešališkumo reikalavimais. Akademinė institucija teikia reikiamą akademinę ir socialinę paramą. Baigę studijas studentai turi dideles galimybes įsidarbinti, o tai atitinka studijų programos tikslus ir darbo rinkos poreikius. Didesnį dėmesį reikėtų skirti aktyvesniam mokslinių duomenų bazių ir profesinės literatūros, įskaitant literatūrą anglų kalba, naudojimui rengiant baigiamuosius darbus. Reikėtų tobulinti studentų anglų kalbos žinias. Vertinimo grupė taip pat rekomenduoja peržiūrėti siūlomas specializacijas siekiant kiekvienam studentui užtikrinti teisingą mokymosi aplinką.

Atsakomybė už sprendimus ir programos stebėseną yra aiškiai paskirstyta. Vertinimo grupė nustatė, kad UK yra įdiegusi reikiamas organizacines struktūras ir mechanizmus, kurių reikia studijų programų vadybai. Informacija ir duomenys apie studijų programos įgyvendinimą reguliariai renkami ir analizuojami. Taikomos vidaus kokybės užtikrinimo priemonės. Vertinimo grupė rekomenduotų didesnį dėmesį skirti kokybės valdymui.

Pagrindiniai teigiami buhalterinės apskaitos studijų programos aspektai:
- geras kolektyvinis darbas ir konkrečiai tai, kaip SS rengimo grupė pristatė rezultatus;
- atsižvelgta į ankstesnes rekomendacijas;
- kolegialumo atmosfera;
- apskritai didelės absolventų įsidarbinimo galimybės ir konkrečiai tvirtas praktinis studijų programos aspektas;
- didelė studentų motyvacija;
- didelis dėmesys kokybės valdymui;
- socialinių partnerių, norinčių prisidėti prie studijų programos, bendruomenė.
- Pagrindiniai neigiami buhalterinės apskaitos studijų programos aspektai:
- labiau struktūruotas formalus ir neformalus socialinių partnerių ir absolventų dalyvavimas rengiant programą;
- studentų ir dėstytojų anglų kalbos žinios;
- skatinti studentus rengiant baigiamąjį darbą aktyviau naudotis mokslinėmis duomenų bazėmis ir profesine literatūra, įskaitant literatūrą anglų kalba;
- atsižvelgti į įvairias socialinių dalininkų nuomones dėl studijų programos specializacijas;
- daugiau informuoti apie pagal šią programą ugdomus studentų analitinius ir mokslinių tyrimų įgūdžius;
- didinti atvykstančių dėstytojų judumą, pritraukiant vizituojančius dėstytojus iš užsienio.

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III. REKOMENDACIJOS

1. Performuluoti studijų programos tikslą taip, kad jis būtų tiksliai apibrėžtas, aiškus ir atspindėtų absolventų įgyjamos kompetencijos ir kvalifikacijų įvairovę;

2. Peržiūrėti siūlomas specializacijas bei kelių dalykų trukmę;

3. Siekti labiau struktūruoto formalaus ir neformalaus socialinių partnerių ir absolventų dalyvavimo rengiant programą;

4. Ir toliau skatinti ir stiprinti atvykstančių dėstytojų judumą;

5. Tobulinti dėstytojų ir studentų anglų kalbos žinias;

6. Skatinti studentus rengiant baigiamąjį darbą aktyviau naudotis mokslinėmis duomenų bazėmis ir profesine literatūra, įskaitant literatūrą anglų kalba;

7. Daugiau informuoti apie pagal šią programą ugdomus studentų analitinius ir mokslinių tyrimų įgūdžius;

8. Didinti atvykstančių dėstytojų judumą, pritraukiant vizituojančius dėstytojus iš užsienio;

9. Atnaujinti buhalterinės apskaitos studijų programai naudojamus vadovėlius;

10. Vertinimo grupė rekomenduotų didesnį dėmesį skirti kokybės valdymui.

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

Vertėjos rekvizitai (vardas, pavardė, parašas)