



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

VILNIAUS KOLEGIJOS
BUHALTERINĖS APSKAITOS PROGRAMOS
(653N44005)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF *ACCOUNTING (653N44005)*
STUDY PROGRAMME
at ***VILNIUS COLLEGE***

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Išvados parengtos anglų kalba
Report language - English

Vilnius
2013

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalternė apskaita</i>
Valstybinis kodas	<i>653N44005</i>
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	2000-09-01

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	<i>653N44005</i>
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	2000-09-01

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The Centre for Quality Assessment in Higher Education

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I. INTRODUCTION

This Accounting programme provided by Vilnius College was accredited in 2005, after an evaluation conducted by the Centre for Quality Assessment in Higher Education of Lithuania. The programme aims to provide students with the knowledge, practical skills, and competencies necessary for handling the accounting processes of business and other organisations, as well as the capacity to analyse and evaluate performance result for an enterprise.

The programme has been designed to educate and train specialists for both the public and private sectors, and it was improved in 2006, 2008, 2010 and 2011 in accordance with the needs of the labour market, professional field research results, and changing internal and external regulatory documents. Academic requirements and other suggestions from professionals about such qualifications, and related higher-education provision, were also taken into account in determining the revisions to be made. Programme management also responded to recommendations from the expert evaluation group (2005), by dividing contact and individual student work hours almost equally (54% direct study contact time and 46% student self-study time), and by making amendments to the assessment process which involved the introduction of cumulative scores. The increased emphasis on academic staff development represented another response by the College to the findings of the 2005 evaluation report.

The international expert panel visit to the College took place on 30 September 2013, and involved meetings with Faculty management, the Self-Evaluation Report team, teaching staff, students, alumni and social partners. Facilities and learning resources related to the programme under evaluation were also inspected.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

Programme aims and learning outcomes comply with national legal requirements governing studies at this level. The relationship between programme aims and module learning outcomes has been established, and the credit value of each module conforms to regulations. There is no apparent conflict between the programme's higher-level aims and objectives and those identified in the module descriptors. Two programme modes of delivery are available: a full-time mode over six semesters, and a part-time mode over eight semesters. The prescribed learning outcomes for both study modes are identical, although there is a substantial difference in the quantity of direct teaching contact hours allocated to part-time and full-time students.

Students are generally unaware of the stated aims and learning outcomes of the programme. Their understanding of the learning outcome concept could be enhanced by teachers continuing to reinforce the links between elements of the assessment process and the learning outcomes which each element is intended to measure. The learning outcomes for the programme were developed after internal and external consultation. The College has initiated a feedback system from stakeholders to ensure the regular monitoring of programme aims and learning outcomes. Learning outcomes, particularly in the second half of the programme, require revision in wording

to establish clearly identifiable, higher-level requirements in terms of analysis, synthesis and student capacity to recommend alternative problem solving and decision making approaches within companies/organisations.

In summary, the overall aims and associated learning outcomes at each stage of the programme can be said to represent generally the theoretical knowledge and practical skills normally expected at undergraduate study level. The learning outcomes are consistent with those of other similar study programmes in Lithuania, and are broadly comparable with those established for undergraduate programmes in the same discipline within some other European countries. In addition to enabling students to obtain the knowledge and practise the skills appropriate for an Accounting career, the programme has been designed to ensure that each student develops his/her personality and the capacity to perform effectively as a team member.

2. Curriculum design

The content and organisation of the curriculum corresponds with legal regulations. The constituent modules/subjects reflect a broad, technically sound Accounting degree underpinned to an extent by theory, and structured to integrate managerial accounting, financial accounting, and performance analysis within management studies. There are strong elements of mathematics and statistics which provide opportunities for the development of core foundation skills by the student.

The programme is focused on Lithuania, which means that International Financial Reporting Standards and European Accounting policies are less well represented than should be the case. This concentration on national rather than international Accounting standards and procedures should be revised to place a greater emphasis on the wider horizon. This adjustment may occur automatically in the future, as circumstances change through, for example, the adoption by Lithuania of the 2012 EU directive on micro-enterprises. The content of some modules is over ambitious, given the time allocated for delivery purposes. Examples include Law, Psychology and Macroeconomics. The proposed compensating factor is the large and unrealistic quantity of self-study hours which the student is expected to undertake.

Study subjects/modules are spread evenly and their themes are generally not repetitive. However, the content of the subject Business Economics does not relate fully to the subject title. This subject, which follows Microeconomics and Macroeconomics, represents a third economics element, and its content, or selected topics within the syllabus, could be redistributed appropriately within the curriculum for a more integrated approach. The sequencing of subjects would be improved by the introduction of Basics of Accounting into the first year, thereby enabling the student to become more focused at an earlier stage. A greater coverage of the subjects Law (especially commercial and contract law) and Management Accounting is also highly advisable. The 3-credit allocation to this latter subject should be increased to reflect its importance within the programme.

Scope exists for the programme to be developed further by providing a greater emphasis on International Accounting Standards, and on the role and functions of the EU in economic and monetary matters, with particular reference to the Lithuanian economy. In the context of

internationalisation, the expansion and more widespread use of English in programme delivery is strongly recommended. While the study plan and the scope of the curriculum indicate that the programme generally reflects the latest achievements in Accounting theory and practice, further improvements are desirable. The Marketing syllabus, as written, is brief, and should also contain a fuller emphasis on the selling function within business enterprises, while the expansive content of the Law syllabus (already referred to) suggests that only superficial coverage and a limited student grasp of the different topics can be achieved. It is essential that those elements of law which have particular relevance for the role of the Accountant receive the necessary attention. A greater emphasis on research methodology and practice would also enrich the students' learning experience.

Given the title and intended scope of the programme, the content would be strengthened by the inclusion of subjects such as: Public Accounting; Financial Audit; and Financial Management. In order to provide room for additional modules, the marginal utility of certain General Study subjects could be assessed, in the context of their importance for a specialised Accounting degree programme. Programme management should continue to organise and develop the "Round Table Discussions" with students and other stakeholders to ensure that quality standards are maintained and the curriculum is kept up to date.

Financial Accounting I is currently taught in the fourth semester for full-time and the fifth semester for part-time students. In accordance with the aims and objectives of the programme, this subject should be introduced at an earlier stage to enhance students' overall comprehension of the goals of the programme and their understanding of the links between subjects. The relevant syllabus is also somewhat lacking in detail. A fuller description of content would benefit the student and the teacher, as well as creating a better awareness of the prescribed learning outcomes. A similar comment applies to the subject Financial Accounting 2. The subject Taxes and Their Management could be re-titled to read Taxation.

The refinements recommended above do not detract in any major way from the panel's generally positive assessment of the focus of the programme and the clearly defined links which have been established between aims, learning outcomes, and the curriculum.

3. Staff

The composition and qualifications of the teaching staff correspond to Lithuanian legal regulations. The programme is implemented by 43 teachers, of whom 25% are part-time staff members. Approximately 50% of teachers have Doctoral/Master's degree-level qualifications. The practical experience of academic staff covers the main Accounting areas within the curriculum. Some teachers have wide local experience in the development and execution of projects, in providing expertise to business enterprises, and in the preparation of teaching/learning aids for this programme. Many academic staff members participate in seminars to improve their theoretical knowledge and practical skills. Over the period 2007-2012, 79% of academic staff are reported to have enhanced their qualifications in the area of Accounting and related subjects, as well as in the field of pedagogy. However, in terms of foreign language

competencies, there is substantial scope for improvement, with particular reference to teachers' use of English for programme delivery.

Along with other College staff, members of the teaching team have been raising their managerial skills through participation in projects aimed at increasing management efficiency and improving the internal quality assurance system. During discussions with the panel, students and graduates indicated that the quality and standards of teaching and learning are high and reflect current business needs in the area of Accounting. The teaching staff are sufficiently qualified and experienced to ensure that the learning outcomes, as stated, are achieved by students. Each teacher is responsible for delivering one or two subjects/modules. The proportion between students and teaching staff (approx.3:1) helps to ensure adequate student support.

The academic mobility of teaching staff increased significantly to 24 international visits in 2011/2012. In total, 28 teachers on average have upgraded their qualifications annually over recent years, mainly through participation in EU-funded projects. However, such professional development is based largely on the self-initiative of the particular teacher rather than emanating from a College policy associated with the identification of individual training needs. Teachers' publications are usually not based on high-level academic research, and there is no apparent evidence of a functioning motivation system to encourage and promote the ongoing development of academic staff.

4. Facilities and learning resources

The College offers an appropriate learning environment for the education and training processes associated with the programme. Classrooms, seminar rooms, laboratories, auditoria and the library observe the current international norms for size and quality. During the site visit, the panel found adequate teaching and learning equipment in the auditoria, seminar rooms and laboratories, including video projectors, computers, licensed software and consumables.

Agreements and contracts with different companies/organisations are in place to ensure the availability of sufficient professional practice opportunities for students. The library contains recent Lithuanian and international reference books, field journals, access to electronic databases, all of which offer documentation and reference material for subjects in the curriculum. While there are two business simulation companies, these are placed mainly at the disposal of students on other programmes, and neither is applied directly to the learning experience within Accounting studies. Although there are five accounting packages installed in the computer laboratory, feedback to the panel requested that this software resource be afforded a greater prominence within the timetable (current usage is reported to be limited to 2-3 weeks over the duration of the study programme).

5. Study process and student assessment

Student admission is in accordance with College regulations and the principles governing general admission to Lithuanian higher education. There is a strong demand for the programme, and the competition for places results in generally high requirements for student entry. The number of students has been recorded as 478, of whom 172 are in the first year of their studies. The study process is organised on the basis of the College statute and other documents. The programme outline for each subject is presented in the first lecture. As already indicated in this report, students seem to have difficulty in defining and understanding the term 'learning outcome'.

The virtual learning environment, Moodle, is used, although not as extensively as is desirable. Currently, Moodle is seen as an information source mostly, but the necessary efforts to train teachers in the use of this resource are part of College plans. Part-time students seem to be well integrated into the learning process, although the volume of self-study hours assigned to them is somewhat cosmetic in light of their commitments to family, work, and the social aspects of their lives. The opportunities allowed for students to relate theory to practice, via internal mechanisms and external work placement initiatives represent another noteworthy feature of the programme. The inclusion of Business Projects (5 credits), Professional Activity Practice (10 credits), and Final Professional Activity Practice (20 credits) indicates the strong practical emphasis within the programme.

Student involvement in research and applied research activities needs to be strengthened. There are no research or best final thesis contests, and most of the applied research is conducted by teachers. The College encourages students to become involved in cultural events. None of the students who participated in the discussion with panel members had taken part in a conference or competition of an academic nature. The Student Council organises events and also engages in the quality evaluation of studies. Students have scope for mobility under the Erasmus scheme. However, the popularity of such opportunities is low, with only 2% of students within the programme having taken part, for a variety of reasons which include the barrier presented by an insufficient command of English and the opportunity cost associated with leaving a job. Measures to raise awareness of such mobility possibilities, such as information on the College website and special seminars, have been introduced but the situation has not changed.

The programme lacks a clear internationalisation impetus and a specific policy towards the attainment of such a goal. Its orientation to the local market may be a contributing factor in students not taking international mobility opportunities more seriously.

First semester students are allocated a tutor and also a student from an advanced stage of the programme to introduce them to basic information about their studies. The extension of a tutorial service to subsequent semesters is advisable. The student assessment system is comprehensive and varied, with results depending mainly on the judgement of the individual teacher. Information about the system of assessment is presented by each teacher at the start of the semester and is also available on Moodle. The teaching staff indicate that there should be a

somewhat reduced emphasis on the examination component and a greater concentration on group projects, and perhaps oral examinations, for evaluating higher levels of comprehension.

The College is implementing a thesis/dissertation element to replace the final examination, in accordance with national regulations. A sample inspection of theses by panel members indicated that this component of the assessment process was not always marked in accordance with the standard of student work produced. Some projects which attracted the best scores (9 or 10) were mostly descriptive and lacked the analytical approach and academic rigour normally expected at this level. As this is the first year for theses, the panel recognises that allowance should be made to facilitate a period of adjustment in the learning process for all concerned. With regard to teacher involvement in other forms of assessment throughout the programme, it is essential that feedback scores are provided speedily to students, together with oral and written comments regarding how the quality of the work might be improved. In the area of marking, the panel noted some apparent discrepancies between the total score and the final score allocated to particular students over the period 2010-2012 e. g. a score of 8.59 became 9, while a score of 9.35 was also recorded as 9, scores of 6.5 and 7.41, respectively, were both converted to 7.

College policy on plagiarism and student honesty does not appear to be clearly formulated or interpreted in a uniform manner. While administration/executive management express the view that students are honest (and the panel has no evidence to contradict this), this perspective, if genuinely held, could lead to complacency. Students and members of teaching staff expressed some concern regarding potential malpractice in the future. They also mentioned that steps are being taken to prevent this, i.e.: teachers have their methods, and the Student Council is informing students about the damaging consequences of dishonest behaviour. The College has plans to buy software for plagiarism detection, and the earliest possible implementation of those plans is strongly recommended. A coherent and consistent policy in this area is required.

As illustrated by statistics provided, the vast majority (over 90% in the past 5 years) of graduates have gained employment within the first year after completion of the programme. This is the result of a constant demand for Accounting specialists, combined with the effective graduate placement efforts of the College. These involve a variety of methods to link students with future employers. Student participation in professional work experience as a component of their studies is also a positive factor contributing to the impressive employment record of graduates. The relevant stakeholder representatives (alumni and social partners) whom the panel met during the visit expressed a high level of satisfaction with the quality of the Accounting graduates. They praised the nature and quality of the practical skills which students acquire, and it is apparent that there are strong social connections between the College and graduates. Employers who are former students tend to recruit graduates from the institution, and also to provide students with professional practice opportunities.

6. Programme management

The Quality Management System has been formally enhanced and developed over the past two years, with much attention being paid to the modernisation of studies. The use of a modular system in the organisation of this study programme is regarded as a positive feature by the panel.

The fact that the College has 124 higher education partner institutions under the Erasmus scheme is highly commendable. Active membership of academic networks, such as SPACE and EURASHE, is likely to strengthen opportunities to expand the international scope of the programme in the future. Such involvement allows students to obtain Eurocertificates (SPACE) in Business English and Information Technology.

The Study Programme Committee has been allocated clearly defined duties and responsibilities, and it is understood that members play a key role in planning and implementing the quality dimension of the programme. On the wider scale, there is a workable structure for programme management, with the interrelationship between the various functional areas having been defined to enhance understanding and increase effectiveness.

In terms of further development and improvements to the programme, the suggestions and recommendations contained in this report are intended to add value and assist management in future strategic and tactical efforts to enhance development. In the context of initiatives, the College may wish to consider the implementation of a policy whereby prior learning of a non-formal nature might be afforded official recognition. Where it is deemed objectively that a student or potential student has already achieved the learning outcomes associated with a particular subject/module, he/she could be considered for a formal exemption from that element of the curriculum.

III. RECOMMENDATIONS

The panel wishes to make the following recommendations and suggestions concerning the study programme:

- An improvement in the international focus of the programme is needed. Steps in this direction should include the offering of more Business English courses, the teaching of as many subjects as possible through the medium of English, and the introduction of a stronger focus and greater emphasis on International Accounting Standards and Practices. The potential for graduates to continue their studies towards the achievement of a full internationally recognised Professional Accountancy qualification might also be explored by the College.
- Improvements in the area of curriculum design should include the offering of subjects such as Financial Audit, Financial Management and Public Accounting. The subject Business Ethics and Social Responsibility should become a mandatory component of the curriculum. Other suggestions regarding the curriculum which are dispersed throughout this report are also worthy of serious consideration by the College.
- The introduction of a module on Enterprise Development would encourage students to develop a greater awareness of the challenges and opportunities facing SMEs, while also preparing those who may wish to establish their own business in the future.
- The matter of learning outcomes should be reconsidered and communicated more effectively to provide students with a clearer picture and a greater understanding of the

knowledge, skills and competencies necessary for the successful completion of the programme and for future employment.

- The provision of all the necessary research-related and other academic support for final-year students would help to generate better quality theses, containing analyses and strategically based recommendations. The learning process associated with the thesis could also be enriched if students were required to include a reflective section in which they critically evaluate the approach to the research process, including what might have been done differently and why.
- Tutors should be appointed for all stages of the programme and not just the first semester.
- Academic staff should continue to improve their professional qualifications, with an enhanced level of research and applied research becoming agreed for individual members of the teaching staff. Student research is also in need of revival, in accordance with the programme's stated purpose. The level of Erasmus participation by students needs ongoing encouragement and support.
- The use of the Moodle virtual learning environment is capable of being extended to offer the fullest possible support to both part-time and full-time students.
- The policy to combat plagiarism and dishonest student conduct should be formalised and communicated on a regular basis to protect the integrity of the programme and guarantee the credibility of the qualification.
- The identification of the reasons for the student drop-out rate could be established on a more formal basis within the Faculty.

IV. SUMMARY

Amongst the strong points of the programme which have been identified are:

- Staff development is currently regarded as very important in the establishment and maintenance of a positive and enriching learning environment for students. The involvement of some members of the academic staff in teacher exchange programmes, together with their delivery of presentations at national and international conferences and their publication of journal articles, reflects well on improvements which have taken place within the College since the last programme evaluation was conducted;
- The Vilnius College Quality Management System has been formally enhanced and developed since 2012;
- The successful employment rate of graduates is evidence of the fact that the qualification is well respected and valued by stakeholders, including social partners;
- The formal and informal relative positioning of the College among competitive institutions within Lithuania is confirmed by the number of students who have applied and were admitted for state-funded places;
- The positive relations which the College has developed with social partners and alumni was confirmed in the discussions which panel members held with representatives from both of these groups;

- The Study Programme Committee has clearly defined duties and responsibilities, and the members play a role which is deemed to be essential in programme quality maintenance;
- The College environment, as described by students and alumni, is friendly and supportive. The staff are to be commended on the generation of this supportive learning atmosphere;
- The learning resources available from the library/e-library, as well as the equipment in the auditoria, seminar rooms and laboratories, are of a good standard.

Amongst the areas identified by the panel for further improvement are:

- The learning outcomes could be better defined and communicated more effectively to students. As may be seen from the programme description, some learning outcomes, particularly in the second half of the programme, need revision to reflect clearer, higher-level competencies as the student progresses through the semesters. The more widespread use of terminology which implies conceptualisation, critical thinking and analysis, and the development of the student's capacity to evaluate alternative approaches to problem solving and decision making is required;
- The programme should contain a more defined international focus in order to offer better career prospects and a stronger personal development path for the students. In the context of internationalisation, the expansion and more widespread use of English for subject delivery is strongly recommended;
- In the second and third year for full-time students (fourth year onwards for part-time students), there should be a greater focus on helping the student to acquire and enhance the higher-level thinking skills likely to be expected from the Accountant upon entering the labour market. In reviewing the aims and learning outcomes, as the delivery of curriculum content advances through the different semesters, the panel experienced some difficulty in identifying a clear pattern of obvious progression in terms of student learning and development;
- The students should get maximum support for the preparation of the thesis, including an appropriate emphasis on research methodology to encourage the use of more refined analytical techniques in conducting the study and defending the final report;
- The assessment methods should be deepened to allow for a more comprehensive evaluation of the achievement of higher-level learning outcomes as the student progresses through the curriculum. A more critical approach is required from teachers when marking student work;
- The results of the examinations/assignments should be communicated within a reasonable time framework, not exceeding seven days. Written and oral feedback aimed at the improvement of student performance should be provided, as well as the grade;
- A defined policy to prevent plagiarism and dishonest conduct needs to be implemented. In this area, while no major problems or issues are said to exist, it is essential that a formal policy to help prevent and punish malpractice is developed and implemented by the College. The trust placed in students and the expectation that all of them will behave in an ethical manner may be over optimistic.

The Lithuanian Accountant of the future is likely to become more involved in the interpretation and analysis of information and the provision of advice to company management wishing to evaluate alternative approaches to problem solving and decision making. It is essential that Bachelor degree programmes of this nature reflect such a reality in the focus which is placed on student learning. To achieve this goal, it is necessary to ensure that a practical concentration on technical bookkeeping does not predominate at the expense of theoretical underpinning and the cultivation of the higher-level thinking skills required by the graduate in the labour market.

This report should be considered as a unified document containing suggestions and recommendations dispersed within the various sections. The intention is to add value and enhance the programme in different ways.

In conclusion, the panel members wish to express their gratitude to all stakeholders for the courtesy and cooperation extended during the visit.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44005) at Vilnius 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.

Grupės vadovas:

Team leader:

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Grupės nariai:

Team members:

Prof. Dr Marius Dinca

John Davis

Prof. Dr Valdonė Darškuvienė

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**VILNIAUS KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS
BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS – 653N44005) 2014-01-06
EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-6 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Vilniaus kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas – 653N44005) 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

Nustatytos šios programos stiprybės:

- Personalo tobulinimas šiuo metu laikomas labai svarbiu palankios studentų mokymosi aplinkos sukūrimo ir išsaugojimo veiksmu. Kai kurių akademinio personalo narių dalyvavimas dėstytojų mainų programose, jų pranešimai šalies ir tarptautinėse

konferencijose bei žurnaluose paskelbti straipsniai rodo, kad po paskutiniojo programos vertinimo Kolegijoje įvyko pokyčių.

- Nuo 2012 m. oficialiai stiprinama ir tobulinama Vilniaus kolegijos kokybės vadybos sistema.
- Aukštas absolventų įsidarbinamumo lygis rodo, kad socialiniai dalininkai, įskaitant socialinius partnerius, vertina jų kvalifikaciją.
- Oficialų ir neoficialų Kolegijos priskyrimą kompetentingoms Lietuvos institucijoms patvirtina studentų, kurie pateikė prašymus ir buvo priimti į valstybės finansuojamas vietas, skaičius.
- Vertinimo grupės ir socialinių partnerių bei absolventų pokalbių metu buvo patvirtinta, kad Kolegijos ir abiejų minėtų grupių santykiai yra geri.
- Studijų programos komitetas aiškiai apibūdino savo narių pareigas ir atsakomybę, Komiteto nariai atlieka pagrindines funkcijas programos kokybės išsaugojimo srityje.
- Kolegijos aplinka, kaip ją apibūdino studentai ir absolventai, yra draugiška ir palaikanti. Darbuotojus reikia pagirti už tai, kad jie kuria šią mokymuisi palankią aplinką.
- Bibliotekos ir (arba) e-bibliotekos metodiniai ištekliai, taip pat ir auditorijų, seminarams skirtų patalpų bei laboratorijų įranga puikiai atitinka standartą.

Vertinimo grupė nustatė, kad reikia toliau tobulinti šias sritis:

- Numatomi studijų rezultatai galėtų būti geriau apibrėžti ir iškomunikuoti studentams. Kaip matyti iš programos aprašo, kai kuriuos studijų rezultatus, ypač antrosios studijų programos dalies, reikia tikslinti, kad juose aiškiau atsispindėtų aukštesnio lygio gebėjimai, nes studentai kiekvieną semestrą pasiekia atitinkamą pažangą. Reikia vartoti labiau paplitusią terminologiją, susijusią su koncepcijų kūrimu, kritiniu mąstymu, gebėjimu analizuoti alternatyvius problemų sprendimų ir sprendimo priėmimo būdus.
- Ši programa turėtų būti labiau orientuota į tarptautiškumą, kad studentams būtų užtikrintos geresnės karjeros perspektyvos ir aiškesnis asmeninio tobulėjimo kelias. Kalbant apie tarptautiškumo didinimą, programos vykdyme stipriai rekomenduojama plačiau naudoti anglų kalbą;
- Antraisiais ir trečiaisiais nuolatinių studijų metais (ketvirtieji iššestinių studijų metai) reikėtų daugiau padėti studentams įgyti aukštesnio lygio mąstymo įgūdžių, kurių buhalteriu gali prireikti darbo rinkoje, arba tuos įgūdžius stiprinti. Peržiūrėdama studijų tikslus ir numatomus rezultatus vertinimo grupė, atsižvelgdama į tai, kad kiekvieną semestrą perteikiamas vis pažangesnis programos turinys, patyrė tam tikrų sunkumų mėgindama nustatyti aiškų akivaizdžios studentų mokymosi ir tobulėjimo pažangos modelį;
- Studentams turėtų būti suteikta didžiausia pagalba jam rengiantis baigiamajam darbui, įskaitant pakankamą dėmesį mokslinių tyrimų metodologijai, kuri paskatintų naudoti daugiau ištobulintų analitinių metodų atliekant tyrimą ir ginant baigiamąjį darbą;
- Vertinimo metodai turėtų būti gilesni, kad būtų galima išsamiau įvertinti, ar pasiekti aukštesnio lygio studijų rezultatai, studijų programos eigoje studentui progresuojant. Dėstytojai turi griežčiau (*balais ar pažymiais*) vertinti studentų darbą;
- Apie egzaminų ir (arba) užduočių rezultatus turėtų būti pranešama per pagrįstą laiką – ne vėliau kaip per septynias dienas. Turi būti suteiktas raštiškas ir žodinis grįžtamasis ryšys, kuriuo siekiama gerinti studentų pažangumą, taip pat nurodomas pažymys;

- Būtina įgyvendinti plagijavimo ir nesąžiningo elgesio prevencijos politiką. Kadangi pranešama, jog didelių problemų ar klausimų šioje srityje nėra, pirmiausia Kolegijai reikėtų kurti oficialią politiką, kuri padėtų užkirsti kelią neteisėtiems veiksams ir už juos bausti. Pasitikėjimas studentais ir viltys, jog jie elgsis etiškai, galbūt yra pernelyg optimistiški.

Tikėtina, kad būsimajam Lietuvos buhalteriu teks dažniau aiškinti ir analizuoti informaciją ir konsultuoti įmonių vadovus, norinčius įvertinti alternatyvius problemų sprendimo ir sprendimų priėmimo būdus. Svarbiausia, kad šio pobūdžio bakalauro programos atitiktų šią realybę, sutelkiant dėmesį atitinkamam studentų mokymui. Norint pasiekti šį tikslą, būtina užtikrinti, kad praktinis dėmesys techninei buhalterijai neužgožtų teorinių pagrindų stiprinimo ir aukšto lygio mąstymo įgūdžių, kurie absolventui reikalingi darbo rinkoje, lavinimo.

Šios vertinimo išvados turėtų būti laikomos vientisu dokumentu, kuriame pateikti pasiūlymai ir rekomendacijos išsklaidyti po įvairius skyrius. Buvo siekiama įvairiais būdais sustiprinti programą ir padidinti jos vertę.

Baigdama vertinimo grupė nori padėkoti visiems socialiniams dalininkams už nuoširdų priėmimą ir bendradarbiavimą vizito metu.

III. REKOMENDACIJOS

Vertinimo grupė pateikia šias rekomendacijas ir pasiūlymus dėl studijų programos:

- Reikia sustiprinti tarptautinį programos aspektą. Tam tikslui reikėtų pasiūlyti daugiau Dalykinės anglų kalbos (*Business English courses*), kuo daugiau dalykų dėstyti anglų kalba, daugiau dėmesio skirti Tarptautiniams apskaitos standartams ir jų taikymo praktikai. Be to, Kolegija galėtų daugiau pasinaudoti galimybe absolventams tęsti studijas siekiant gauti tarptautiniu mastu pripažintą buhalterio profesinę kvalifikaciją (*Professional Accountancy qualification*).
- Tobulinant programos sandarą reikėtų įtraukti šiuos dalykus: finansų auditą, finansų vadybą ir viešojo sektoriaus apskaitą. Verslo etikos ir socialinės atsakomybės dalykas turėtų tapti privalomu programos elementu. Kolegijai būtų naudinga rimtai apsvarstyti ir kitus pasiūlymus dėl programos sandaros, išdėstyti per visas šias vertinimo išvadas.
- Įtraukus į programą Įmonių plėtros modulį, studentai geriau susipažintų su MVI kylančiais uždaviniais ir galimybėmis, taip pat būtų pasirengę ateityje kurti savo verslą.
- Reikėtų persvarstyti ir veiksmingiau skelbti numatomus studijų rezultatus, kad studentai geriau įsivaizduotų ir suprastų, kokių žinių, įgūdžių ir kompetencijos reikia, kad jie sėkmingai baigtų studijuoti šią programą ir pasirengtų būsimam darbui.
- Užtikrinus visą su moksliniais tyrimais susijusią ir kitą būtiną akademinę pagalbą paskutiniojo kurso studentams pagerėtų jų baigiamųjų darbų kokybė, darbuose atsispindėtų analizė ir būtų pateiktos strategiškai pagrįstos rekomendacijos. Su šiais baigiamaisiais darbais susijęs studijų procesas pagerėtų, jei iš studentų būtų reikalaujama

įtraukti diskusinę, aptarimo (*reflective*) dalį, kurioje jie kritiškai įvertintų požiūrį į mokslinių tyrimų procesą, įskaitant tai, ką buvo galima padaryti kitaip ir kodėl.

- Ne tik per pirmąjį semestrą, bet ir visuose programos įgyvendinimo etapuose reikėtų paskirti kuratorius.
- Akademinis personalas turėtų ir toliau tobulinti savo profesinę kvalifikaciją, atlikti daugiau mokslinių ir mokslo taikomųjų tyrimų. Studentų mokslinius tyrimus taip pat reikia atgaivinti atsižvelgiant į programoje nustatytą tikslą. Studentai turėtų būti nuolat skatinami ir palaikomi dalyvauti *Erasmus* programoje.
- Virtuali mokymosi aplinka *Moodle* dar gali būti plečiama, suteikiant visą įmanomą pagalbą nuolatinėms ir iššestinėms studijoms studentams.
- Kovos su plagijavimu ir nesąžiningu studentų elgesiu politika turėtų būti įteisinta ir reguliariai skelbiama siekiant apsaugoti programos vientisumą ir užtikrinti kvalifikacijos patikimumą.
- Fakultete galėtų būti oficialiau nustatomos studentų „nubyrėjimo“ priežastys.

<...>

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.