



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

Panevėžio kolegijos
STUDIJŲ PROGRAMOS *BUHALTERINĖ APSKAITA* (*valstybinis kodas - 6531LX064, 653N44003*)
VERTINIMO IŠVADOS

EVALUATION REPORT
OF ACCOUNTING (*state code - 6531LX064, 653N44003*)
STUDY PROGRAMME
at Panevėžys College

Review' team:

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Išvados parengtos anglų kalba
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Vilnius
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DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė apskaita</i>
Valstybinis kodas	653N44003 (6531LX064)*
Studijų sritis (studijų krypčių grupė)*	Socialiniai mokslai (<i>Verslo ir viešoji vadyba</i>)*
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės studijos
Studijų pakopa	Pirmoji
Studijų forma (trukmė metais)	Nuolatinė (3), iššėstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos profesinis bakalaūras (<i>Verslo vadybos profesinis bakalaūras</i>)*
Studijų programos įregistravimo data	2002-08-30

* 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.

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	653N44003 (6531LX064)*
Study area (Group of study field)*	Social Sciences (<i>Business and Public Management</i>)*
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 (<i>Professional Bachelor of Business Management</i>)*
Date of registration of the study programme	30 th August, 2002

* 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.	Progress after external study programme assessment report
2.	Database Usage Report (Report Database Usage Metrics)

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

Panevėžys College (hereinafter – College) is a state school of higher education founded in the year 2002. The College implements 22 higher education college-level study programmes.

The Accounting Study Programme, which is a subject of this evaluation report, is implemented at the Faculty of Social Sciences (which overall implements 11 study programmes) and was established in 2002. At the time of the assessment, there were total of 173 students in the Programme.

The last evaluation of the Programme was carried out in 2013 by a team of local and international experts. The Programme was evaluated positively and awarded a full 6-year accreditation.

Following the assessment, the Accounting study programme was regularly updated on the basis of legislative acts and regulatory documents approved by the College. Some improvements were made based on the 2013 external evaluation.

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 5th October, 2017.

1. **Prof. Karsten Lorenz (team leader)**, *Professor for Business Administration, Accounting, University of Applied Science, Mainz, Germany;*
2. **Mrs. Inna Sidorova**, *Business Manager at Financial Services Company BGC Partners LP United Kingdom;*
3. **Prof. Iveta Mietule**, *Professor at Rezekne Higher Education Institution, Faculty of Economics and Management, Finance Management Department, Latvia;*
4. **Ms. Aldona Savičienė**, *Manager/ Owner of Insurance mediation company UADBB "AM sprendimai", Lithuania;*
5. **Ms. Indrė Šareikaitė**, *student of Vilnius College study programme Business Economy, Lithuania.*

Evaluation coordinator – Ms. Dovilė Žeimienė.

II. PROGRAMME ANALYSIS

2.1. Programme aims and learning outcomes

The Self-assessment report articulates the aim of the study programme of Accounting, *to prepare high qualification accountants able to organize and manage economy subject accountancy, analyze financial activity results, prepare budgets, control economic processes and constantly learn in changing global environment.* Besides the Self-assessment report articulates the purpose of the programme, *to prepare accounting professional bachelors able to manage accountancy in various business and credit companies, institutions, take autonomous decisions and develop in professional activity.* It is hard to understand the need for the double definition of the aim/purpose. Setting one aim would be easier to understand for all parties involved. The aim of study programme is clear and well-defined (SER p.5).

The aim of study programme and intended learning outcomes are publicly announced in English on the web site of Panevėžys College <http://panko.lt/en/programa/buhalterine-apskaita/>, where the aim of the study programme and learning outcomes are different from the information included in the Self-assessment report, for instance the number and content of learning outcomes.

At the meeting with the Panel, the staff responsible for the preparation of the SER explained the mistakes made on the website of the College, i.e. learning outcomes published on the website are available only in abbreviated form. Therefore, the staff responsible for the preparation of the

SER indicated that the full version of learning outcomes should be published on the website and it should be similar to the version available in the SER. The intended learning outcomes are well-defined and clear.

The aim of study programme and the intended learning outcomes meet the needs of the labour market. State and regional planning documents emphasize economic growth and creation of work places in the near future. The programme focuses on meeting the needs of the local society. In order to ensure sustainability of the programme, expansion of the scope of potential students would be advisable by attraction of both Lithuanian and foreign students.

According to the SER (page 7, no.16) the aim and intended learning outcomes of the study programme correspond with the mission, activity goals and the strategy of Panevėžys College.

Intended learning outcomes of the study programme include all structural elements of the First Study Cycle Description (knowledge and its application, research skills, special, social and personal abilities) and are in line with the Description of the Study Field of Accounting. The aim and intended learning outcomes of the Programme correspond to the requirements of the First Cycle Higher Education college studies in the study field of Accounting (Description of the Study Field of Accounting, paragraph 14).

Managerial staff and lecturers of the study programme have a good understanding of the importance of the learning outcomes. At the meeting with the expert panel, employers and graduates confirmed that the preparedness level of graduates complies with the requirements of the labour market. Graduates confirmed the usefulness of practical skills obtained during the study process in their current work places. Employers are also aware of the impact of globalisation on the labour market and future challenges that accountants will face.

2.2. Curriculum design

The programme structure is in line with the legislative requirements (as stated in the SER, p. 9-15). The study programme is a Bachelor in Accounting with a total volume of 180 ECTS (not less than 180 ECTS are required). There are two different curriculum structures: the **full-time study programme** has duration of 6 semesters and a volume of 30 ECTS per semester. The **part-time study programme** has duration of 8 semesters. The ECTS per semester are as follows: I. semester: 21 ECTS; II. semester: 23 ECTS; III. semester: 22 ECTS; IV. semester: 18 ECTS; V. semester: 25 ECTS; VI. semester: 23 VII. semester: 24; VIII. semester: 24. The volume of each subject equals for full-time and part-time studies (see p. 11 of the SER). The legal requirements regarding the number of courses (not more than 7 per semester) are fulfilled (I. semester: 7 modules; II. semester: 7 modules; III. semester: 7 modules; IV. semester: 7 modules plus training practice; V. semester: 6 modules; VI. semester: 6 modules). As required the part-time study programme is not 1,5 times longer than the full-time study programme.

The structure of the programme includes 15 ECTS (legal requirement: not less than 15 ECTS) for general college study subjects. One module is "Professional Foreign Language" (9 ECTS). The two other modules are "Safe Work and civil safety" and "Sociology" (each 3 ECTS); these 6 ECTS might be better allocated to SP related subjects as soft skills (presentation skills, rhetorical skills etc.).

The legal acts require that the study field subjects should cover not less than 120 ECTS. The study programme represents 135 ECTS, but it might be questioned if all courses listed as "Study field subjects" in Annex 1 are study field subjects (Psychology (3 ECTS), Basics of management and marketing (6 ECTS)).

Regarding some other modules which are not study field subjects it could be questioned if these they are useful regarding the achievement of the aims of the SP (Social protection economics, Career Management, Personal finance management). Furthermore, students can choose two subjects PD1 and PD2 (each 3 ECTS) from other study programmes. The SER mentions a module “International Human Rights” (offered in English language). Students confirmed that courses like Fitness therapy, Family law, Events organization, Handcrafts and Modern Art could be chosen as PD1 and PD2. The review team strongly recommends replacing these two optional subjects by modules covering the study field.

In full (part) time studies the 6th (8th) semester includes the Bachelor Thesis (9 ECTS). The corresponding legal requirements are fulfilled (preparation of the thesis not less than 9 ECTS).

Based on the SER the scope of practice modules includes 33 ECTS, which is spread over six modules. Three practice modules are performed in companies (2nd, 5th and 6th semester; in total 21 ECTS), The other three modules are performed in the HEI (2nd semester: 3 ECTS; 4th semester: 6 ECTS; 6th semester: 3 ECTS). The corresponding requirements are fulfilled (total volume of the practical placement not less than 30 ECTS).

The study subjects are taught in a consistent matter; subjects or topics are not repeated. Beginning with general subjects in semester I and II (Informatics, Basics of Economics, Law, Mathematics etc.) the more SP specific issues (Basics of Accounting) are starting in semester II. In the second and third study year further accounting related subjects are included (as Finance Accountancy, Management Accounting, Audit and Financial Analysis). Based on the course descriptions there were some concerns in relation to the courses on accounting issues as there are mostly different lecturers (Basics of Accounting, Finance Accountancy, Management Accountancy, Computerized Accounting) and some aspects might be overlapping. Document management is included in two modules (“Professional language and document management” and “Computerized document management”). In the meeting with students they mentioned only minor overlapping aspects (Financial Analysis is taught in two modules).

The content of the subjects is mostly consistent with the type and level of the studies. Some modules are not accounting-related (see above). According to the module descriptions issues related to group accounting (consolidation, at equity measurement) are only included shortly in the module “Accounting in the credit and finance institutions”.

The scope of the programme is mostly sufficient to achieve the learning outcomes. Although defined as a study programme aim (“Properly implement accountancy regulating legal acts, international financial accountability and national accountancy standards and other normative documents”, see annex 2, page 52) international accounting seems not to be included in the study programme. Regarding optional subjects some modules of the 2nd study year include basic knowledge about certain industries (A1: Cost estimate and realization analysis, A2: Bank management and crediting). In the 3rd study year optional subjects as “Accounting in budgetary institutions” or “Accounting in credit and financial institutions” deepen this knowledge.

Although the content and methods of the subjects are mostly appropriate for the achievement of the intended learning outcomes, the modules are not fully focused on the learning outcomes listed in Annex 7 of the SER. To fulfil the learning outcome “implement international financial accountability” (see Appendix 2, page 52) knowledge in International Accounting would be necessary, but International Accounting under IFRS is not yet included in the SP.

As stated in the SER (p. 14) the LO are ensured by a variety of study methods as students' work in classes, reading rooms, individual work, etc. According to student survey of 2015 the variety of study methods and study tasks was not sufficient.

The content of the programme reflects some of the latest achievements in science. According to the course descriptions only a few textbooks in English languages are used as literature in courses, but many course descriptions only refer to Lithuanian literature. The review team recommends integrating more sources in English language (for example in modules as Theory of Economics, Management, Financial Accounting according to IAS, etc.) and some articles from international journals into the course literature to familiarize students with scientific articles.

2.3. Teaching staff

The teaching staff implementing the study programme corresponds to the requirements of the higher education college studies raised by the Law on Higher Education and Research as well as General Requirements. All teachers of the study programme possess Master's or an equivalent higher education degree. As of 2016 – 2017 a.y. the teachers with doctor's degree constituted 19 percent of the scope of study field subjects in the study programme. During the academic year 2016-2017:

- 1) 81 percent of study field teachers had no less than 3 years of practical experience in the area of the delivered subject;
- 2) average length of teaching experience of teachers implementing the study programme was 21 years;
- 3) the study programme employs teachers working in business and teachers working in public sector companies with a great practical experience in the field of the subjects taught.

The structure of academic staff of the Accounting study programme meets the requirements of the Description of General Requirements for Studies, stipulating that at least 10% of the study field subjects have to be taught by lecturers holding academic degree and that more than a half of lecturers of the study programme must have at least 3 year practical work experience related directly with the subject taught.

The number (21) and qualifications (including pedagogical and professional experience) of the teaching staff are adequate to ensure the achievement of learning outcomes.

In 2016-2017 a.y. the study programme employs 26 teachers. The ratio of the number of teachers and students (6.7) allows to achieve the intended learning outcomes.

Turnover of academic staff and position structure reflect the growing professional and scientific potential, which influences the quality of the study programme implementation and ensures the achievement of the learning outcomes.

During the analyzed period all the teachers of the study programme improved their professional and educational qualification in various forms of professional development as follows:

- 1) 16 teachers participated in academic mobility visits to Norway, Belgium, Poland, Estonia, Switzerland, Latvia, Turkey, Spain, Finland and others;
- 2) teachers participated in different projects ("North Lithuania High Qualification specialists new competences education"; "Non-formal way acquired competences formalization system preparation and implementation in Western Lithuania Business College and partner institutions"; "North Lithuanian State College Integrated Development Strategies preparation developing public accountability and Management system"; "Human resources development action programme 2nd priority "Life-long learning" measure "Study quality improvement, development of

internationality”; “Formalization of non-formal adult education system acquired competences in Lithuanian High Education institutions”; “Knowledge based entrepreneurship stimulation :Inostart”, “Non-formal education methodic application for management and business administration and economics fields subjects teaching in colleges”; “High schools students education for career and career monitoring models development and implementation, development of professional orientation specialists qualification and measures creation” and others)

- 3) teachers participated in implementation of training courses;
- 4) 10 teachers participated in national scientific-practical conferences and 10 in international conferences;
- 5) in total 14 papers were read in national and international scientific and scientific - practical conferences;
- 6) 62 scientific papers were published in domestic and foreign scientific peer reviewed periodic journals and conference proceedings.

Lecturers emphasized the importance of the subscription to periodicals ensured by administration staff, which is an important element of motivation and useful aspect in organisation of the study process. At the meeting, the lecturers mentioned that the possibility to give lectures abroad within ERASMUS+ is also a good motivation that promotes their professional development and contributes to the quality of the study process.

Based on the external study programme assessment report, the study programme accounting Progress had planned to introduce a study course on „Finance Markets” in English in the academic year 2016/2017. However, at the meeting with experts it was told that this study course is going to be introduced only during the next academic year. Although, at the meeting with lecturers, the review panel was informed that more than a half of the lecturers present had participated in mobility programmes, the overall level of lecturers’ English skills should still be improved.

2.4. Facilities and learning resources

Accounting study programme is executed in the five College premises –Klaipėdos str. Nr.3 and the College central building – Laivės sq. 23, the general area of the premises is 9789,76 sq. meters. The programme study subjects are taught in four classrooms (60 seats each). For special subjects (*computerized data management, computerized accounting, management accounting, accounting software practice, and accounting in the companies practice*) practical activities are held in five computerized auditoriums and classrooms (average 15-20 sets). Accounting study programme subjects are taught in ten auditoriums and classrooms (30 seats each). Auditoriums and classrooms are equipped with computer and video projector, writing boards and other study process equipment and facilities. The College has a spacious gym (519.02 sq. meters) adapted for optional physical education. The College Hall is the place for various debates (185.12 sq. meters) and students’ area “AGORA”. The premises used for the implementation of the programme meet the safety requirements for fire prevention, hygiene and health.

In all College campuses wireless EDUROAM internet network is available, students are provided with possibilities to use this network in their own computers and other equipment. Microsoft Office 365 and Google Gsuite services are available for the employees and students’ communication in the network. All computers in the College network are connected to LITNET network with 1,0 Gbps Internet capability.

Distant learning classroom ensures online video broadcasting to distant learning places possibilities. Also, there’s possibility to record lectures and store recordings in virtual

environment. The premises for studies as well the teaching and learning equipment are adequate in their size and quality.

Accounting study programme students perform 4 professional activity educational practices: accountancy basics, business organization, accounting in companies and accounting software. During the accounting basics practice students solve simple accounting situations and by solving those students understand how in practice basic accounting rules are used. Students also perform business organization practice in College Business Simulation Companies (hereinafter BSC) “Stilius” and “Suvenyras”. Activity of these simulation companies is very close to real business company. Students are introduced and trained to work in personnel, purchases, sales-marketing and accountancy departments which are supplied with all needed resources. During accountancy in companies’ practice students are introduced to business company’s simulation with daily economic activities, i.e. students according to the “real” facts register, account, declare company’s activity. During accounting software practice students acquire practical skills working with accounting software “Stekas Plius”, “Pragma”, “Rivilė”. In College here are 2 professional activity practices (*cognitive practice in company and final practice*) which are implemented in various companies, organizations with functioning accounting services aligning activities to programme aim and learning outcomes. The experts agree College has adequate arrangements for students’ practice.

The College Library consists of the 2 units in Panevėžys: the Central Library, Laisvės sq. 23, the Library branch, Klaipėdos str. 29, the Library branch in Rokiškis, Laisvės str. 13. Users in the branches served in subscription and internet reading rooms. The Library is supplemented with over 83000 copies and more than 54 000 titles of the publications, including over 80000 physical units, more than 52000 copies/titles books of serial publications, over 700 physical units of electronic documents. The Library subscribes 47 title publications in Lithuanian and foreign languages. For accounting study programme: *weekly newspapers* „*Buhalterija: apskaitos ir mokesčių apžvalga*“ (*Accounting: taxes and accounting review*) , „*Apskaitos, audito ir mokesčių aktualijos*“ (*Accounting, audit and taxes news*), „*Verslo žinios*“ (*Business news*), etc. For accounting study programme there are 137 titles of specialized publications, 1001 printed books, 571 titles of management and business publications, 2547 printed books. Also College students can use VGTU subscribed electronic publications and MRU, VDU and other high schools open access publication. College Library is a member of the Lithuanian Scientific Library Association (LSLA), students are provided with the opportunity of using the DBs of scientific information in all the three Library units. There is an access to the *EBSCO PUBLISHING*, *Taylor & Francis*, *Emerald Management e-Journals Collection DBs*. The legal acts are accessible in the subscribed Lithuanian regulatory legislation database “LITLEX INTERNET”. In the Library Students and teachers can use the three reading rooms (139 working places, 45 of them are computerized). Paid printing, scanning services are provided in the Library. Teaching materials (textbooks, books, periodical publications, databases) are adequate and accessible.

However, during the visit, the experts noted that English sources are not sufficiently quoted and quoted literature is in most 5 years and older. So, to ensure the quality of the study, experts recommend paying attention to this note.

2.5. Study process and students’ performance assessment

College is a member of Lithuanian High Schools Association for General Admission organization (LAMA BPO). College has defined minimal competitive score under which entrants cannot apply to College implemented study programmes. In 2005 this score was 1, 2016 – 1,2, 2017-1,6 (maximum score which may be achieved by entrants is 10). In 2012-2016 admitted to first year of studies competitive score average varied about 3. During the assessed

period the best entrants to first study year were in the year 2014, when maximum competitive score was 6,98 and score average exceeded 5,98 from possible 10. Entrance requirements are well-founded, consistent and transparent.

In 2015 – 17 full time students and 34 the part-time enrolled to the Accounting study programme. In 2014 -19 full time and 35 part-time students and in 2016 – 9 full time and 23 part-time students. Number of students accepted to accounting study programme during analysed period keeps stable, except the year 2016, when number of accepted students to full time and part time study forms significantly decreased. The number of part time students in analysed period increased or kept stable. Most of the students who choose this study form have full time jobs.

The organisation of the study process ensures proper implementation of the programme and achievement of the intended learning outcomes. Studies performance assessment principles are defined by Panevėžys College Studies performance results assessment order. In the beginning of the subject course teachers present to the students subject description and define learning outcomes assessment order. Accumulative assessment is used in the College.

Final assessment comprises of intermediate assessments (seminars, colloquia, individual works, practical, term paper, control works and others) assessments and examination or project assessment multiplied by defined weighted factor sum. Fair learning environment is ensured: Students who failed examination or other way failed to get credits for subjects defined in the study programme have the right to one time free of charge re-assessment for study subject during the re-assessment week allocated in studies timetable.

In Part time studies teachers' use direct contact with students, intermediate and final subject assessments are organized in sessions. College should focus on students' timetables, make them more flexible and individual because timetable for part-time students is not always in line with needs of students. College should include distance learning opportunities for part time students.

Distance learning modules and whole platform help students and make accountant study programme more flexible and attractive for the future needs.

Students are provided opportunities to make complaints and lodge appeals in accordance with clear, public and transparent procedures. During the meeting students mentioned, that study programme could be improved with introduction of more practical modules. In the opinion of some students', subjects like Sociology, Mathematics, Statistics, and Psychology could be replaced with modules where students can improve competences in group work, presentation technique, communication and public speech making. Experts recommend carrying out an opinion survey of a wider student body and perhaps analysis of why some of the subjects are considered less practical or relevant for the chosen profession (if confirmed by a survey)..

The HEI ensures proper academic and social support for the students. This is regulated by Panevėžys College Students Support and Adaptation Order Description. College students are provided with academic, career planning, financial, adaptation and other support. Students are informed about all possibilities to get the scholarships and other support by the HEI.

Students have lectures in class, sometimes with other study groups. Students have homework, they are also encouraged to make presentations and participate in discussions. They can always communicate with teachers via Moodle or set up time for consultation. Accounting study programme students are given regular academic, information-consultation and have very close communication with teachers. Studies of each Programme subject end with an examination and/or presentation. Students achievements are assessed according to the requirements specified

in College's procedures. The final assessment is based on the cumulative score, which is the sum of the intermediate elements and final exam. Different lecturers can choose different proportions of cumulative score. Students said that they get enough feedback about their results, if they ask for that. Students fill the questionnaires after each semester and after practices and give their advices and opinion about study programme, teaching staff and other study programme activities.

In the opinion of students most effective measures to fight dishonesty would be the usage of a plagiarism detection system, change of students' values, College academic honesty policy publicizing and implementation and teachers' strictness on dishonestly acting students. According to final thesis the level of the students research ability is low and theses reflect problems as lack of scientific articles (and databases) used, data analysis is elementary, the amount and quality of references should be revised to be better suitable for higher education

In 2012-2016 4 accounting study programme students participated in Erasmus + academic mobility programme: 2 students performed practice in Spain. During the meeting students mentioned that they scared about language level and prefer going abroad for a practice. College should improve mobility abilities for students including more English language courses for accountants, motivate students and present all opportunities and abilities about study abroad.

In 2012-2016 accounting programme students presented 5 Reports in College Students Scientific Association's annual conferences. All the reports were published in conference periodical publications. Accounting study programme students participate in various specialization events, take part in scientific, artistic or applied science activities, competitions and participated in national Stekas – accounting competitions and constantly achieved prizes.

Panevėžys College is the only high school in Panevėžys region providing possibilities for entrants to acquire professional bachelor of accounting. Accounting study programme committee analyse Labor Exchange periodical data on labor market tendencies and organize employers with the aim to explore accounting specialists need and programme learning outcomes compliance to labor market changes. Professional activities of the majority of programme graduates correspond to the expectations of programme operators and employers. Employers stated that specialists with college education are attractive for economy subjects.

The professional activities of the majority of the graduates correspond to the expectations of programme operators and employers so that the programme also corresponds to the state economic, social and cultural and future development needs.

2.6. Programme management

Panevėžys College has the necessary organizational structures and mechanisms in place for the management of the Study Programme. Monitoring and evaluating procedures are documented in College Study Management Description, with the latest update made in 2017. The main responsibility of Programme implementation and monitoring lies with the Study Field Programme Committee, which is led by a non-full time Chairman, as well as Deputy Director for Studies. The Committee cooperates with the Faculty (administration areas), Studies, Career and Occupation Centre (organizational issues), Marketing Department (academic mobility) and others. Therefore, it can be concluded that responsibilities for decisions and monitoring of the implementation of the Programme are clearly allocated.

Improvement and changes to the Programme are first discussed at the Study Programme Committee meeting; it is then further referred to the Dean of the Faculty and then to the Academic council for final approval.

The stakeholders appear to be involved in Programme management, with a student and outside professionals represented in the Study Programme Committee.

The stakeholders - academic staff, students, graduates and employers and professionals - appear to be involved in evaluation and improvement processes. The Department continues to conduct various surveys among student (subject feedback is taken after each course), teachers and graduates. Similarly, social partners are regularly surveyed, but on less formal basis. It is evident that data and other information regarding Programme implementation are collected and analysed periodically. Social partners continue to participate in the final thesis assessment. Meetings with social partners happen semi-annually. The Panel was given examples of improvements suggested by the social partners that were taken onboard and implemented in the Study Programme, such as use of newer software and closing the gap between theoretical and practical skills of the graduates.

The college have implemented a quality management system in 2013 which was certified by ISO 9001:2008. Current quality management system (approved in 2017) corresponds to ISO 9001:2015 standard requirements. There is an annual Plan for College Quality, prepared by the Management representative for quality. Therefore, the internal quality assurance measures appear to be effective and efficient.

Management seems to have implemented recommendations provided at the previous assessment, implying that outcomes of internal and external evaluations of the Programme are used for the Programme improvement. Quality assurance measures, such as Study Programme updates, are made public; the results of surveys are made public as well. However, internationalization of the Programme remains a concern.

Information about the study Programme is public, relevant and easily accessible through the website.

III. RECOMMENDATIONS

1. Ensure alignment of the scope of the Programme to its learning outcomes
2. Continue supporting the teaching staff in participation in scientific and practical conferences and in publishing articles in scientific journals and proceedings and in industry magazines; increase the number of guest lecturers in order to broaden student and staff outlook, skills and experience.
3. Ensure use of up-to-date literature in students' theses, the number of sources and potentially use of foreign literature.
4. In order to enhance experience (and possibly attract) part-time students, further improve distance learning opportunities.
5. Keep improving Programme internationalisation, including participation in Erasmus+ and other mobility programmes for both students and the staff. Increase the number of non-elective subjects taught in English and use of foreign-language sources in research work and theses in order to ensure graduates' ability to work in international environment

IV. SUMMARY

The **programme aim and learning outcomes** are clear and publicly available and meet the needs of the labour market. The aim and intended learning outcomes of study programme correspond with the mission and operational objectives of the College, conform to the Descriptor of the study field of accounting and the descriptors for bachelor studies.

The **curriculum** is in line with all legal requirements. The study subjects and modules are logically structured and spread evenly between semesters and years. They are taught in a consistent matter. The content of the subjects is mostly consistent with the type and level of the studies. In the meeting with students they asked for courses to strengthen their presentation and rhetorical skills and to reduce the numbers of non-core general subjects. The scope of the programme is sufficient to achieve the learning outcomes. The achievement of LO is ensured by a variety of study methods. The content of the programme reflects some of the latest achievements in science although only a few textbooks in English languages are used as literature in the courses. Some concerns were raised by the lack of English-taught non-elective subjects.

The overall professional experience and experience in pedagogical work of the **teaching staff** complies with the legal requirements; the quantity and quality of the teaching staff allows successful process of achieving necessary study outcomes and is favourable for implementation of the study programme.

The review team agrees that College **facilities and learning resources** for studies are mostly adequate both in their size and quality. Methodical materials for practical work prepared by the lecturers of the College are placed online. The key books, textbooks and other publications that are essential for studying the programme are accessible to students, but most of the programme related publications in the College library are in Lithuanian language, therefore the number of books in English language should be increased.

Concerning **study process and student's performance assessment** the review team have some concerns related to students' mobility, as the number of the Accounting study programme students who went for studies abroad under the Erasmus programme remains low and communication regarding mobility benefits may be improved. The standard procedure for student admission to higher education is used and admission is organized via the LAMA BPO (Association of Lithuanian Higher Schools for Student Admission) system.

Regarding the **study programme management** responsibilities for decisions and monitoring of the implementation of the programme are clearly allocated; data and other information regarding programme implementation are collected and analysed periodically; the outcomes of internal and external evaluations of the programme are used for the improvement of the programme; evaluation and improvement processes involve stakeholders; internal quality assurance measures are effective and efficient; information about the study programme is public, relevant and easily accessible.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 6531LX064, 653N44003) at Panevėžys 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:	Prof. Karsten Lorenz
Grupės nariai: Team members:	Ms. Inna Sidorova
	Prof. Iveta Mietule
	Ms. Aldona Savičienė
	Ms. Indrė Šareikaitė

**PANEVŽIO KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS
BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS - 6531LX064, 653N44003) 2017-11-
22 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-206 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Panevžio kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas - 6531LX064, 653N44003) 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

Programos tikslai ir studijų rezultatai yra aiškūs ir viešai skelbiami. Jie atitinka darbo rinkos poreikius. Studijų programos tikslai ir numatyti studijų rezultatai atitinka Kolegijos siekius ir veiklos tikslus, apskaitos studijų krypties aprašą ir bakalauro studijų aprašus.

Programos sandara atitinka visus teisinius reikalavimus. Studijų dalykų ir kursų turinys nuoseklus. Dalykai dėstomi nuosekliai ir tolygiai paskirstyti pagal semestrus ir studijų metus. Dalykų turinys atitinka studijų kryptį ir pakopą. Per susitikimą su ekspertų grupe studentai pageidavo, kad būtų dėstomi dalykai, kurie padėtų ugdyti studentų prezentacijų rengimo ir retorinius gebėjimus ir kad būtų sumažintas nepagrindinių bendrųjų dalykų skaičius. Studijų programos apimtis yra tinkama, kad būtų pasiekti studijų rezultatai. Studijų rezultatams pasiekti taikomi įvairūs studijų metodai. Studijų programos turinys apima kai kuriuos naujausius mokslo pasiekimus. Tačiau dėstant dalykus naudojami tik keli vadovėliai anglų kalba. Susirūpinimą kelia tai, kad yra per mažai dėstoma privalomųjų dalykų anglų kalba.

Dėstytojų profesinė patirtis ir pedagoginio darbo patirtis atitinka teisinius reikalavimus; dėstytojų skaičius ir jų kvalifikacija pakankami, kad būtų pasiekti numatyti studijų rezultatai ir tinkamai vykdoma studijų programa.

Ekspertų grupės nuomone, Kolegijos materialųjų ir mokymo išteklių pakanka ir jie yra tinkamos kokybės. Kolegijos dėstytojų parengta praktinio darbo metodinė medžiaga yra skelbiama internete. Studijų programos pagrindinės knygos, vadovėliai ir kiti leidiniai yra prieinami

studentams. Kolegijos bibliotekoje dauguma studijų programai skirtos literatūros yra lietuvių kalba. Pageidautina, kad būtų daugiau knygų anglų kalba.

Kalbant apie studijų eigą ir studentų pasiekimų vertinimą, ekspertų grupei nuogastavimų kelia studentų judumas. Per mažai buhalterinės apskaitos studentų išvyksta studijuoti į užsienį pagal mainų programą „Erasmus“. Todėl reikia studentus labiau informuoti apie šios programos privalumus. Studentų priėmimas į Kolegiją vykdomas pagal standartinę procedūrą – per Lietuvos aukštųjų mokyklų asociacijos bendrajam priėmimui organizuoti (LAMA BPO) informacinę sistemą.

Kalbant apie studijų programą vadybą, aiškiai nustatyta, kam tenka atsakomybė už sprendimų, susijusių su studijų programa, priėmimą ir studijų programos vykdymo priežiūrą; nuolat renkami ir analizuojami duomenys ir kita informacija apie studijų programos vykdymą; gerinant studijų programą atsižvelgiama į studijų programos vidinio ir išorės vertinimo rezultatus; studijų programos vertinimo ir tobulinimo procese dalyvauja studijų programos dalininkai; vidaus kokybės užtikrinimo priemonės yra tinkamos ir veiksmingos; informacija apie studijų programą yra išsami, viešai skelbiama ir lengvai prieinama.

<...>

III. REKOMENDACIJOS

1. Užtikrinti, kad studijų programos dalykų turinys atitiktų studijų rezultatus.
2. Dėstytojus ir toliau skatinti dalyvauti mokslinėse ir praktinėse konferencijose, skelbti straipsnius moksliniuose žurnaluose, konferencijų pranešimų rinkiniuose ir pramonės žurnaluose. Padidinti kviestinių lektorių skaičių, siekiant plėsti studentų ir dėstytojų akiratį, ugdyti gebėjimus ir suteikti jiems patirties.
3. Užtikrinti, kad studentai, rašydami baigiamuosius darbus, naudotųsi naujausia literatūra, naudotų daugiau šaltinių ir remtųsi užsienio literatūra.
4. Dar labiau pagerinti nuotolinį mokymą siekiant suteikti studentams daugiau žinių ir pritraukti daugiau iššestinių studijų studentų.
5. Didinti studijų programos tarptautiškumą, skatinti studentų ir dėstytojų dalyvavimą mainų programoje „Erasmus+“ ir kitose judumo programose. Padidinti privalomųjų dalykų anglų kalba skaičių ir naudoti daugiau šaltinių užsienio kalba tiriamuosiuose ir baigiamuosiuose darbuose, kad absolventai gebėtų dirbti tarptautinėje aplinkoje.

<...>

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)