



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

Marijampolės kolegijos  
**STUDIJŲ PROGRAMOS *BUHALTERINĖ APSKAITA* (valstybinis  
kodas - 653N44002, 6531LX067)  
VERTINIMO IŠVADOS**

---

**EVALUATION REPORT  
OF ACCOUNTING (state code - 653N44002, 6531LX067)  
STUDY PROGRAMME  
at Marijampolė College**

**Review' team:**

- 1. Dr. Natalja Gurvitsh (team leader), *academic,***
- 2. Prof. Jochen Zimmermann, *academic,***
- 3. Prof. Barbara Dexter, *academic,***
- 4. Assoc. prof. Renata Legenzova, *academic,***
- 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	<b><i>Buhalterinė apskaita</i></b>
Valstybinis kodas	653N44002 (6531LX067)*
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), iššęstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos profesinis bakalauras ( <i>Verslo vadybos profesinis bakalauras</i> )*
Studijų programos įregistravimo data	2001-08-28

\* 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	<b><i>Accounting</i></b>
State code	653N44002 (6531LX067)*
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	28 <sup>th</sup> August, 2001

\* 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.

© Studijų kokybės vertinimo centras  
The Centre for Quality Assessment in Higher Education

# CONTENTS

<b>I. INTRODUCTION .....</b>	<b>4</b>
1.1. Background of the evaluation process .....	4
1.2. General.....	4
1.3. Background of the HEI/Faculty/Study field/ Additional information.....	4
1.4. The Review Team.....	5
<b>II. PROGRAMME ANALYSIS .....</b>	<b>6</b>
2.1. Programme aims and learning outcomes.....	6
2.2. Curriculum design .....	7
2.3. Teaching staff .....	8
2.4. Facilities and learning resources .....	9
2.5. Study process and students' performance assessment.....	10
2.6. Programme management .....	12
2.7. Examples of excellence .....	13
<b>III. RECOMMENDATIONS .....</b>	<b>14</b>
<b>IV. SUMMARY.....</b>	<b>14</b>
<b>V. GENERAL ASSESSMENT .....</b>	<b>16</b>

## 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.	Practice requirements and practice reports with grades
2.	Master theses, with grades
3.	Examples of courses on Moodle
4.	Professional Bachelor final theses

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

Marijampolė College (MK) is a public legal entity, operating in the status of a Higher Educational Institution according to the Law on Higher Education and Research of the Republic of Lithuania No XI – 242 Amending Law and other relevant laws and legislations.

The college has a three-level organizational management structure, which consists of the administration, faculties and departments. MK has two faculties – the Faculty of Education Science and Social Work and The Faculty of Business and Technology. Accounting study programme (the Programme) was launched on 1 September 1992 in Marijampolė Agricultural High School. Since the foundation of the Marijampolė College in 2001 the Accounting Study Programme is run at the Faculty of Business and Technology.

Since 2014 the Business and Technology Faculty, has two departments: Business and Economics Department and Technologies Department. The departments run studies, organize and perform applied research, organize conferences, coordinate the preparation and improvement of the descriptions of the study programmes and their subjects (modules), ensure implementation of the supervised study programmes and assess quality of supervised of the study programmes and professional qualifications, methodological activities, resolve the specialists' theoretical and practical training and other issues. Accounting study programme is supervised by Business and Economics Department.

Besides academic departments the organizational structure of MK included the Study Department, the International Studies and Relations Department, the Project Activities Department, the Career Centre, the Self-improvement Study Centre, the Information Technology Centre and the Public Communication and Marketing Department.

In 2013 MK implemented and certified the Quality Management System (QMS) in accordance with the ISO 9001:2008 standard and recertified according to the QMS 9001:2015. Before the implementation of the process management, an introduction of the system is made. The College continuously performs internal audits for verification of specific processes in line with the requirements, provided by the ISO 9001:2008 standard and MK internal guidelines and procedures.

#### **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 23<sup>rd</sup> 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 (until 2016), member of Chartered Institute of Management Accountants, United Kingdom;*
- 4. Assoc. prof. 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 goal of the Accounting Study Programme is “to prepare accounting specialists, able to identify, summarize and analyze financial operations, apply the acquired knowledge in practical activities, improve their special, social and personal skills, necessary in order to successfully develop professional activities and nurture their own needs for continuous education, improvement and development”. The panel has concluded the goal of the Programme complies with the general definition of the programme, is clear and corresponds to the mission and general objectives of MK. However, the review panel would suggest having the goal reformulated so that it should be made clear that the Programme prepares professional with Bachelor degree able to perform the abovementioned functions, which also include journalizing financial operations and preparation of various statements for different kinds of stakeholders.

During the SER period the intended learning outcomes (LOs) of the Programme were reformulated to comply with the Descriptor of the Study Field of Accounting. The process involved collecting students, teachers and social partners’ opinions and round table discussions. The review panel has concluded that the learning outcomes (LOs) of the Programme are too numerous and therefore seem too complex for the Professional Bachelor Programme, not well defined and clear enough. It was noted that LO’s of the Programme repeat (word-to-word) the requirements stated in the Descriptor of the Study Field of Accounting. The review panel would recommend reduce and simplify the LO’s of the Programme to better identify the uniqueness of the Programme and make LOs better achievable. For example, it is doubtful if LO 1.3 “knows general principals of Economics, Management, Finance and Accounting Sciences and understands peculiarities of their application in practical activity of accounting field” may be reached with just one subject in the field of finance taught in the Programme (Financial markets and Institutions). LO 3.2 “appropriately applies legislation regulating accounting, international financial accountability and national accounting standards and other normative documents” also should be reviewed and simplified as no subjects on international accounting are currently taught on the Programme. In general, international aspects of accounting are nearly non-existent in the Programme.

The review panel would also recommend reformulating several learning outcomes of the Programme and/or study subjects using in them such words as be “define”, “apply”, “explain”, “analyse”, rather than the words “understand”, “know”, “familiarize” in order to make them measurable. For example, LO 1.4 “understands structure of financial system, types and purpose of financial markets, functions of finance and accounting of public and private sectors” and LO 3.3 “knows the principles of application of professional accountants` ethics code and is capable of following them” should be reformulated. The review panel noted that aims of the several study subjects like Foreign Language (English), Document Management, Basics of Sociology, Accounting Policy are awkward and difficulty to understand and recommends revising the aims and the LOs of all study subjects and, if necessary, reformulate them to make more understandable and measurable.

Information about the goal of the Programme and its LOs is made publicly available on the MK website, in AIKOS, via study fairs and exhibitions, open-door days, leaflets and brochures, during introductory visits to schools, in leaflets, brochures and magazines, participation in various local events.

In general, the title of the Programme, its goal and LOs are consistent with the type and level of studies and the level of qualifications offered. However, the intended LOs, the content and the

qualification offered is not fully compatible with each and not very well tuned as LOs are too complex and need to be reduced and simplified.

The Programme is clearly based on the labor market's needs of regional market. This statement was supported by social partners during the visit to MK and by the data of the Lithuanian Labour Exchange, Marijampolė Local Labour Exchange, and Marijampolė Region Development Plans 2008-2013 and 2013-2018 as well as the demand for in accounting specialists in Marijampolė Region. The Programme is strongly regionally oriented and has well-established reputation of students. During the meetings with social partners and graduates it was clear that the Programme provides well-educated specialists demanded in regional organizations. The Programme is constantly updated according to the requirements of the market and social partners. However, very low number of students raises concerns about the sustainability of the Programme. Based on the current enrolment trends, the review panel would recommend considering to concentrate on part-time studies, especially taking into consideration that such studies are more suitable for working students.

## ***2.2. Curriculum design***

Having analyzed the SER, the panel confirmed that the Curriculum Design and the structure of the Programme satisfy legal requirements in Lithuania. Duration of the studies for the full-time students takes 3 years (6 semesters); part time – 4 years (8 semesters). The scope of the study Programme is 180 ECTS. It consists of general college courses - 15 ECTS; study field courses - 126 ECTS (including practice); the bachelor thesis - 9 ECTS; free elective courses (in the field of studies) - 9 ECTS; and so-called “alternatively elective courses” - 21 ECTS, which are field courses from which students can choose. Full-time and part-time study forms are equivalent, objectives and expected LOs are analogous. The workload of the students is mostly controlled by credits and their distribution is even. The study plan includes no more than 7 courses per semester. The courses are taught by experienced and highly educated teachers, who provide students with full support if needed.

The Study Programme Committee had to consider relatively few remarks from the previous accreditation with respect to curriculum development. Several changes to the curriculum have occurred since the last accreditation. They were based on the survey of students, social partners and teachers and were due to introduction of the Descriptor of the Study Field of Accounting and subsequent revision of the intended LO's of the Programme. The scope of Mathematics was reduced from 6 to 3 ECTS; the subjects of Philosophy (3 ECTS), Language Culture (3 ECTS) and Business Ethics (3 ECTS) were abolished; the IT Practice was replaced by Accounting Practice (6 ECTS). New subjects were included: Accounting of Household Activities (3 ECTS), Documents Management (3 ECTS), Basics of Sociology (3 ECTS). The review panel concluded that most of such changes are under discussion. During the visit they were not well explained by the Study Programme Committee. Given the broad discussion in the field of Accounting on ethical behaviour, abolishing this module is not typical. Although it was explained during the visit that business ethics is taught within Psychology subject, the panel would recommend making business ethics (or professional ethics) more visible in the Programme. Replacing Philosophy with Sociology seems somewhat arbitrary. Further, the reduction of Mathematics as a general analytical tool seems to reduce the acquired analytical skills. The subject of Micro- and Macroeconomics (3 ECTS), which is finished with a thesis, was included instead of the Basics of Economics (6 ECTS). While the alteration in the topic makes it clearer that economics need to reflect both micro- and macroeconomics, the choice of assessment is not convincing. At this early stage in the education process, written reports do not seem to be adequate to assess the skills to be acquired in the module. Micro- and Macroeconomics (as well as other subjects, for instance Statistics) reflect a difficulty between the relation of full-time and part time

programmes. The syllabi suggest that in the part time programme topics are simply dropped or substantially abridged. Self-study time makes up for – merely technically – the loss of teaching hours. In many courses, the teaching hours are far too low to reach the desired learning outcome. For example, the syllabus of Statistics claims to develop LO 2.2 “able to use modern information technologies, apply effective research methods and models with targeted accumulation of information for analysing of accounting issues”. However, the course is providing no meaningful inductive statistics.

Considering feedback from stakeholders, the field courses now contain broader accounting and finance related topics within such subjects as: Financial analysis (3 ECTS), Financial markets and institutions (3 ECTS), Accounting policy (3 ECTS). Also, the amount of credits for Management Accounting and Internal Audit and Control were increased from 3 ECTS to 6 ECTS. However, the implementation does not convince. The course Accounting policy seems an assortment of unrelated topics; Financial Markets and Institutions also refer to a number of only loosely related issues (e.g. the integration of Lithuania into the EU’s financial system, money markets and derivatives).

After abolishing specializations and upon introducing elective subjects, the students have the possibility to study Trade Companies Accounting, Agricultural Companies Accounting and Budget Institutions Accounting. Based on the meetings with students, alumni and social partners the panel concluded that such changes correspond with the market needs, however given the low number of students, sustainability of three groups of electives is under discussion.

Based on the information provided in SER, discussions with teaching staff, students and alumni the review panel has agreed that the subjects are taught in a consistent manner, and subjects or topics are not repeated. Nominally, the content of the modules corresponds to the type and cycle of studies; many topics seem to be taught only superficially in many subjects. This makes it unlikely to achieve the intended LOs, as was demonstrated at examples. Overall, the scope of the Programme, in particular the classroom delivery as indicated by the syllabi make it unlikely that the currently existing complex LOs can be fully achieved. However, the panel agrees that firstly the intended LO’s have to be reduced as simplified; afterwards the content of the study subjects should to be reviewed.

### ***2.3. Teaching staff***

MK staff teaching at the Accounting study programme consists of 18 lecturers, including four with 4 PhD. Majority of the teaching staff has more than 20 years’ teaching and long practical experience in the areas of taught subjects. The majority of the staff (77.8%) is permanent employees. All the teaching staff is accepted to their positions in as a result of competition for a 5 years’ term, in accordance with the Provisions of assessment of lecturers and competitions for positions at MK. The number and qualifications of the staff comply with the requirements of the Lithuanian legislation. Teaching staff turnover rate is low, the main reason is changes in the study plans.

Based on the information provided in in SER and discussion with administration, teachers, students and social partners, the review panel got a sufficient assurance that the Programme is taught by highly qualified and committed teachers who have adequate teaching and practical experience, who are highly committed to the development of individual careers of the students, who are engaged in applied research in thematic areas which are part of or related to the subjects taught. During the SER period no foreign full time or visiting teachers had taught under the Programme.

MK provides teaching staff with various opportunities to update their personal skills and professional qualification and encourage them to do so. Teachers prepare their personal annual development plans. Teaching staff expressed satisfaction with how MK is supporting their professional development. Over the last few years teachers of the Programme attended courses, seminars, participated in conferences, projects, events organized by MK, various associations, institutions of higher education. The review panel noted that over the SER period international mobility of the teachers has decreased with only a few teachers participating in ERASMUS + programs or international events and projects. Teachers of the Programme participated in English language courses, but during the meeting not all the teachers were able to speak in English. As the administration as well as the teachers admits insufficient foreign languages skills, the panel would recommend further improvements in this area.

Teaching staff of the Programme carries out applied research according to their selected field of scientific activities write articles and give presentations in conferences, conduct courses and workshops. In order to create the conditions and encourage lecturers to participate in scientific activities, MK in 2013 commenced publishing the periodical scientific publication HOMO-SOCIETAS-TECHNOLOGIAE dedicated to scientific, theoretical and empirical studies of social, humane and technological sciences. During the meeting it was acknowledged that applied research of the teachers also involved some students. The panel noticed that student involvement in the applied research activities is relatively low. Therefore, the panel would recommend emphasizing the role of applied research (especially for regional community) and involving students in such activities.

#### ***2.4. Facilities and learning resources***

Information provided in SER, discussion with administration, students, teachers and other stakeholders of the Programme as well as on-site inspection revealed that classrooms, laboratories and other premises (canteen, etc.) are adequate both in size and quality in respect to actual number of students. The premises, dedicated for studies, are in compliance with the requirements, provided by the occupational health and safety and hygiene norms. However, it was also noted that MK does not have self-study rooms, resting places. The panel observed that the existing premises are outdated in style, are more suited for passive studies rather than active, problem based learning; they do not inspire creative learning environment.

As provided in SER and confirmed during the visit classrooms are equipped with computers, multimedia projectors, boards and other required devices. Although the SER says that hardware and software is constantly renewed, during the visit the panel noticed that rather old version of MS Office is still used. MK also acknowledges in the SER “information technologies are continuously implemented in classrooms however the need is still not fully satisfied”. Regarding specialized accounting software - the students get in depth knowledge of two accounting programs: Debetas and Stekas. During the visit alumni and social partners confirmed that knowledge of two specialized accounting software is sufficient for the market. Both students and teachers verified that intranet and Moodle are also used to facilitate the study process. Currently materials for 35 study subjects are uploaded to Moodle proving the efforts of MK to employ e-learning environment. However, the level of complexity and distant learning readiness of those courses is not high. The review panel draws attention that possibilities of e- learning are under-explored in the Programme, especially having in mind high level of part time students.

Student practices are given a high importance in the College. The students acquire the initial practical work skills at the Business Practical Training Company Marko Mantingėlė and at the Trade Practical Training Company Marko Verslas. In-college practices are adequate for the level of studies and provide students with skills in a range of business activities. Social partners,

students, alumni and teachers verified that personal relationship of the teachers with local businesses is one of the main ways to provide students with practice placements. Although MK has the Career Centre neither students and alumni nor teachers acknowledged existence or functions of this Centre. The panel would recommend making activities of the Career Centre more visible to students, teachers and social partners and put more attention to formalized practice placements via formal agreements with business entities and governmental institutions (especially taking into consideration that social partners expressed their opinion of being under-explored by MK)

As stated in SER, the library of MK has a common reading-room and a computer reading-room and stores, handles and provides to the readers the publications (textbooks, newspapers, journals) published in Lithuanian and in foreign languages. The College provides an access to the database of the American Center under the US Embassy, however other databases (i.e. EBSCO) available in majority of Lithuanian higher-education institutions are not accessible. Library has relatively low funds and a small number of books in English and other foreign languages. As stated in SER in 2016 a total of 887 EUR were spent to purchase accounting related books and a total of 80 items were purchased which seems insufficient to provide students with up to date textbooks and periodicals. A review of students' bachelor thesis proved that students do not use contemporary scientific literature to conduct their research. Based on this and on the inspection of the library resources the review panel has concluded that the teaching materials (textbooks, books, periodical publications) are not adequate and accessible. Current level of Moodle adoption and use of other e-resources (laws, accounting standards and taxation requirements) do not compensate such shortage.

### ***2.5. Study process and students' performance assessment***

The admissions are carried out through The Lithuanian Higher Institutions Association for Organizing Joint Admission (LAMA BPO) following the rules of joint admission. The contest score for the entrants is formed in accordance with "The Description of the Procedure of Ranking of Graduates of the Secondary Education Programme" which is approved each year by order of the Minister of Education and Science. The admission requirements are based on the established tradition of accounting programs of Lithuania and changes in the admission criteria, which occurred over the SER period, were also nationally enforced.

The studies process is organized in accordance with the quality management system procedures, which are constantly updated. Based on the information provided in SER, discussion with administration, students and teaching staff, organization of the study process is clear and acceptable to achieve the LOs (which, as stated before, must be reduced and simplified). Study process involves lectures, seminars, laboratory assignments, homework, term papers and practical training (simulations). Students are also encouraged to make presentations and participate in discussions. Students are appointed supervisors for practices, term papers and final paper. Students are mostly happy with the teaching methods. In order to ensure the efficiency of the wished results and reliability of the students' works, continuous feedback is kept. The lecturers and students discuss the results of intermediate and final credit tasks and analyze the reasons for insufficient mastering of the studies materials by the students. Since 2013 the students can use the academic base, i.e. the Internet portal, provided to the students for viewing their personal academic and financial data.

According to the SER students' scientific researching skills are systematically shaped throughout the study process. The initial skills are commenced to be shaped when performing the subjects' practical and independent tasks and term papers (projects). Later, the scientific researching activities are developed by writing the final thesis, based on which presentations are given at

Lithuanian and international scientific conferences. Based on the review of the content of final bachelor thesis the panel concluded that more emphasis on the quality of students' scientific research (topicality, scope and depth of analysis) should be placed. In the bachelor thesis both theoretical part (especially the review of previous research) and practical part (practical applicability of the conducted analysis) should be strengthened. This conclusion also reinforces the need for more up to date scientific literature in Lithuanian and foreign languages and full access databases as well as encouragement for the students to use them.

During the visit it was noted that student mobility programs have low participation. In 2016 two students of the Programme participated in Erasmus + practice in Italy. MK provides opportunities for students to take part in Erasmus + exchange program, but there doesn't seem to be a demand for it. The panel has learned that low participation in mobility programmes is due to high number of part time students and low perceived value of the mobility both by students and by social partners. The language skills of students need improving as well. The review group would recommend emphasizing opportunities for both full-time and part-time students to take part in mobility programs as well benefits of such experience for the further career of the graduates.

The College ensures and adequate level of academic and social support. The panel has learned that academic support is adequate and accessible. The virtual learning environment Moodle and intranet are being used to communicate and to provide students with study material. The students confirmed that they receive face-to-face consultations and teachers are readily available to help when needed. The review group has found out that the students are highly motivated and appreciative. They are satisfied with the provided consultations and overall level of studies. Regarding social support, the students of full-time studies, fully or partially state funded, receive scholarships according to the approved provisions. Depending on their achievements and observance of the College's internal rules, the students may receive motivational scholarship and one-off scholarship, which are allocated according to students' requests, stating the reasons and accompanied with the documentary evidence. The allocation of support is discussed each month during the meeting of the Scholarship Allocation Commission. Motivated students also have a possibility to receive scholarships from the social partners. All the full-time or part-time studies' students are provided with a dormitory.

The panel agreed that the assessment criteria are clear and well communicated. Student assessments are carried out according to internal regulations and procedures. Criteria are publicly available. College uses ten-point criteria based evaluation scale and cumulative evaluation system. The cumulative score may consist of the assessment of intermediate written and verbal credit tasks, presentation of project works and other assignments, provided by the lecturers. No less than 50 per cent of final evaluation is assigned to the examination. The student, who fails to pass the examination, defend the project or otherwise get the credit for the subject under the study programme, has the right to take the examination or credit repeatedly, in accordance with the procedure, established in the College.

The criteria for assessment of the final thesis are established in observance of the principle of impartiality and compliance with higher education requirements, formulated referring to the foreseen learning outcomes and correspond to them. The panel has examined bachelor theses and a selection of term papers and concurred with final grading decisions, whilst recognizing some limitations in the level of the practical applicability of the results and the generally low number of citations of up to date Lithuanian and foreign literature (especially scientific) sources.

The Programme has implemented the system of "Assessment and recognition of acquired competences in non-formal adult education of Accounting study programme" and this is the only

programme in MK, which employs such system in practice. Students of the Programme and other interested accounting practitioners have the possibility to receive credits for the skills, acquired informally and independently passing the formal evaluation process. This is an exceptional feature of the Programme.

Based on the SER, large share of graduates of the Programme find jobs. The College is aiming most of its graduates at the regional job market, which is satisfied with the specialists it provides. The practical approach to teaching is particularly welcomed by social partners, who also noted well-established reputation of the students and high commitment of the teaching staff to the students' career development. Part of the Programme's students is employed while studying. Heads of companies search for future employees and the students' professional activity practice is a perfect way to test the future employee's competence. It is noticed that the students, who perform well during the practice, quite frequently remain working for the respective companies. The social partners are closely involved in the management of this Programme to make sure that the graduates live up to their criteria.

The studies process is organized in observance of the quality management systems procedures. When organizing the studies process, attempts are made to create the condition for studying to students with different needs. The Studies Regulation of the College provides for different forms and ways of studying and crediting the learning outcomes at other higher educational institutions. The College attempts to apply all the forms of studying in the most flexible way possible. The students may study according to an individual studies plan. In case of serious reasons, the student may be allowed to attend lectures according to an individual time schedule.

In order to ensure diligent studying, the College's Academic Council approved the Code of Academic Ethics, which establishes the students' behavior norms and obliges to observe and not violate them. In order to ensure transparency of reporting, the respective commission may be invited to the subject's reporting sessions. The students' term papers and final theses are reviewed by using the [www.plag.lt](http://www.plag.lt) system.

The College has the Appeal Commission, therefore the students, who disagree with the evaluation, may appeal against it. During the analyzed period none of the Accounting Study Programme students hasn't provided any appeals.

## ***2.6. Programme management***

MK's quality management procedures are certified under ISA 9000. They are in compliance with the Standards and Guidelines for Quality Assurance in European Higher Education Area. The re-certification of ISO9001 in 2016 gives a level of assurance and credibility to the formal processes and policies. Information provided in SER and gathered during the visit allowed concluding that responsibilities for decisions and monitoring of the implementation of the Programme are clearly allocated and that the internal quality assurance measures are effective and efficient.

The Study Programme Committee (SPC) is the prime body for quality oversight and they undertake student surveys at the end of each semester (including on teaching quality) and a programme evaluation at the end of each year. The SPC and the Department discuss the data alongside other information relating to the Programme. The Career Centre gathers information and data relating to labour market and graduate employment.

In order to ensure the students' satisfaction with the quality of studies, 28 processes and procedures are prepared, which ensure the requirements for the studies, assessment of the

studies' quality and the feedback. The SER identified four levels of responsibility (College/ Faculty/ Department/ Study Programme Committee) in line with designated procedures. The managerial line of reporting is explicit and deemed rational, whilst the deliberative committees and meetings represent complementary provision for quality assurance and enhancement. During the visit the panel received a reasonable assurance that all the quality assurance related procedures are followed in daily activities of MK. However, the panel also got an impression that high number of rules and procedures for a relatively small College creates inward-looking organizational culture, which might become an obstacle for further development of the Programme and MK. The panel recommends shifting organizational culture towards more collegial decision-making oriented and empower the SPK rather than keeping all the management and decision-making in the institutional level.

During meetings with administration and social partners the panel learned about the importance and the need for the Programme and the College in the region. However, the panel also felt that due to the existing procedures and institutional hierarchy, this particular Programme cooperates with and involves social partners much less as it would be expected in a regional college (except for individual involvement of teachers). Social partners also confirmed that they are underexplored and would be willing to participate more in the delivery of the Programme. The panel recommends strengthening involvement of the social partners - not only designing and reviewing the Programme but also more actively engaging in lecturing and sharing best practices with the students.

The SER includes programme data for the past five years, including on admission, student progression and success, graduate employment, staff. The SER provides examples of programme improvements made following feedback by students and by employers, *i.e.* use of electives. The SER does not include any reference to the risk for the programme of low participation and any mixed full time and part time provision and makes no comment on the low graduate employment. It is unclear therefore if any feedback has been received by SPC on these issues. Whilst the SER identifies staff weaknesses in the use of English, and a range of actions on the low level of internationalisation of the programme the 'further actions' have not been written to indicate specific actions and target deadlines to convincingly address the issues.

The SPC includes teachers, student's representative and social partners (alumni and employers). The process of gaining student representatives is specified in the SER as through the annual Student Conference, but there is no indication of whether any training is given to perform the role and whether this also covers students with part-time modes of study. During the visit the review panel got assurance that all members participated in SPC meetings and were involved in discussion of the updated LO's, changes in study curriculum, etc. The SER does not specify how the student survey results are shared beyond SPC meetings. The panel would recommend making results of the surveys more visible to all stakeholders, including students.

Details of the programme and admissions criteria are publicly available on the college website and further disseminated through open days, events etc.

## ***2.7. Examples of excellence***

Accounting study programme in Marijampolė College has implemented the system of "Assessment and recognition of acquired competences in non-formal adult education of Accounting study programme". The students of the Programme have a possibility to obtain credits for the skills, acquired informally and independently passing the formal evaluation process.

### **III. RECOMMENDATIONS**

1. Intended learning outcomes of the Programme should be more focused (reduced and simplified) to make them better defined, clearer and more compatible with the level of studies. Learning outcomes of several study subjects should be reformulated and made measurable to further improve and strengthen the Programme.
2. Organizational culture of the College should be shifted towards more collegial decision-making oriented and SPK should be more empowered.
3. Stronger involvement of social partners into the curriculum development and quality assurance of the Programme and into more active participation in the study process delivering lectures, sharing best practices, etc.
4. Facilities need to be modernized to enable more inspiring, active and creative learning environment; resources need to be updated and extended to provide students and teachers with up to date study and teaching materials both in Lithuanian and foreign languages as well as full-text scientific databases.
5. International aspect of the Programme should be strengthened in regards to the English language taught and spoken; outgoing student and teaching staff mobility; attracting visiting lecturers and offering up-to date literature in foreign languages as well as references to e-resources and databases.

### **IV. SUMMARY**

In general, the title of the Programme, its goal and LOs are consistent with the type and level of studies and the level of qualifications offered. However, the intended LOs are too complex and need to be reduced and simplified. Learning outcomes of several study subjects should also be reformulated and made measurable to further improve and strengthen the Programme. The Programme is clearly based on the labor market's needs of regional market, is strongly regionally oriented and has well-established reputation of students.

The subjects of the Programme are taught in a consistent manner, and subjects or topics are not repeated. Nominally, the content of the modules corresponds to the type and cycle of studies but many topics seem to be taught only superficially in many subjects. Overall, the scope of the Programme, in particular the classroom delivery as indicated by the syllabi make it unlikely that the currently existing complex LOs can be fully achieved.

The study Programme is provided by the staff meeting legal requirements; the qualifications of the teaching staff are adequate to ensure learning outcomes, however English language skills of the teaching staff need further improvement; the number of the teaching staff is adequate to ensure learning outcomes and teaching staff turnover is low; the College creates conditions for the professional development and research activities of the teaching staff, however better student involvement in applied research activities is recommended.

The premises for studies are adequate both in their size and quality however they are outdated in style and oriented towards passive learning; they are not suited for active learning and creative environment; teaching and learning equipment (laboratory and computer equipment, software) is

not sufficient in numbers and outdated except for specialized accounting software; the level of adoption of e-learning environment (Moodle) shows good progress but requires further development; in-college practices are adequate for the level of studies, but the Programme mainly relies on personal relationships of teachers to provide the students with the final practice; activities of the Career Centre are not visible to the students and social partners; teaching materials (books, periodical publications, databases) are neither adequate nor easily accessible.

The admission requirements are well founded; the assessment system is clear and understandable for students; in general organization of the study process ensures an adequate provision of the programme and achievement of the learning outcomes (if reformulated and simplified). The College ensures an adequate level of academic and social support. Professional activities of the majority of the graduates meet expectations of the College and social partners. Students' participation in exchange programs should be encouraged.

Responsibilities for decisions and monitoring of the implementation of the Programme in MK are clearly allocated; information and data on the implementation of the Programme is regularly collected and analyzed; the outcomes of internal and external evaluations of the Programme are used for the improvement of the Programme; the evaluation and improvement processes involve stakeholders; the internal quality assurance measures are effective. However, the review panel suggests that the inward-looking organizational culture might become an obstacle for further development of the Programme and MK. Therefore, a shift towards more informal collegial culture and better empowerment of SPK is recommended. MK should further engage in the activities of the region to increase acknowledgement of the importance of MK and its study programmes. Social partners are underexplored in the execution of the Programme. The panel recommends strengthening involvement of the social partners - not only designing and reviewing the Programme but also more actively engaging in lecturing and sharing best practices with the students.

## V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 653N44002, 6531LX067) at Marijampolē 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	2
2.	Curriculum design	3
3.	Teaching staff	3
4.	Facilities and learning resources	2
5.	Study process and students' performance assessment	3
6.	Programme management	3
	<b>Total:</b>	<b>16</b>

\*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.

Grupēs vadovas: Team leader:	Dr. Natalja Gurvitch
Grupēs nariai: Team members:	Prof. Jochen Zimmermann
	Prof. Barbara Dexter
	Assoc. prof. Renata Legenzova
	Mr. Rapolas Bogužas

**MARIJAMPOLĖS KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ PROGRAMOS  
BUHALTERINĖ APSKAITA (VALSTYBINIS KODAS - 653N44002, 6531LX067) 2017-12-  
11 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-232 IŠRAŠAS**

&lt;...&gt;

**V. APIBENDRINAMASIS ĮVERTINIMAS**

Marijampolės kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas - 653N44002, 6531LX067) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	2
2.	Programos sandara	3
3.	Personalas	3
4.	Materialieji ištekliai	2
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	3
	<b>Iš viso:</b>	<b>16</b>

\* 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)

&lt;...&gt;

**IV. SANTRAUKA**

Apskritai studijų programos pavadinimas, tikslas ir studijų rezultatai atitinka studijų tipą ir pakopą bei siūlomų kvalifikacijų lygį. Tačiau numatomi studijų rezultatai yra pernelyg sudėtingi, juos reikia mažinti ir supaprastinti. Siekiant dar patobulinti ir sustiprinti studijų programą, reikėtų kelių dalykų studijų rezultatus performuluoti taip, kad juos būtų galima įvertinti. Studijų programa yra akivaizdžiai grindžiama regiono darbo rinkos poreikiais, yra konkrečiai orientuota į regioną ir turi gerą reputaciją tarp studentų.

Studijų programos dalykai dėstomi nuosekliai, nėra dalykų ar temų pasikartojimo. Formaliai modulių turinys atitinka studijų tipą ir pakopą, tačiau ne viena daugelio dalykų tema, regis, yra dėstoma tik paviršutiniškai. Apskritai sprendžiant iš studijų programos apimties, ypač užsiėmimų klasėse, numatytų studijų plane, mažai tikėtina, kad būtų galima visapusiškai pasiekti dabartinius sudėtingus studijų rezultatus.

Studijų programą vykdo personalas, atitinkantis teisinius reikalavimus; dėstytojų kvalifikacija yra pakankama, kad užtikrintų studijų rezultatus, tačiau reikia labiau tobulinti dėstytojų anglų kalbos žinias; dėstytojų skaičius yra pakankamas studijų rezultatams pasiekti, personalo kaita yra nedidelė; kolegija sudaro sąlygas dėstytojams kelti kvalifikaciją ir užsiimti mokslinių tyrimų veikla, tačiau rekomenduojama, kad studentai aktyviau įsitrauktų į taikomųjų mokslinių tyrimų veiklą.

Studijoms skirtų patalpų dydis ir kokybė yra tinkama, tačiau jos yra pasenusios ir orientuotos į pasyvųjį mokymąsi; jos nėra pritaikytos aktyviam mokymuisi ir kūrybingai aplinkai; mokomosios ir mokymosi įrangos (laboratorinės ir kompiuterinės įrangos, programinės įrangos) nėra pakankamai, ji yra pasenusi (išskyrus specializuotą apskaitos programinę įrangą); e. mokymosi aplinkos (Moodle) įdiegimo lygis rodo didelę pažangą, visgi šį aspektą reikia toliau plėtoti; praktika kolegijoje atitinka studijų pakopą, tačiau programos sėkmė daugiausia priklauso nuo asmeninių dėstytojų ryšių suteikiant studentams galimybę atlikti baigiamąją praktiką; karjeros centro veikla studentams ir socialiniams partneriams yra mažai žinoma; metodinė medžiaga (knygos, periodiniai leidiniai, duomenų bazės) nėra pakankama ar lengvai prieinama.

Priėmimo reikalavimai yra tinkamai pagrįsti; vertinimo sistema yra aiški ir suprantama studentams; apskritai studijų procesas organizuojamas taip, kad būtų užtikrintas tinkamas programos vykdymas ir pasiekti studijų rezultatai (jeigu jie bus performuluoti ir supaprastinti). Kolegija užtikrina tinkamą akademinę ir socialinę paramą. Daugumos absolventų profesinė veikla tenkina kolegijos ir socialinių partnerių lūkesčius. Reikėtų skatinti studentus dalyvauti mainų programose.

Atsakomybė už sprendimus ir MK programos stebėseną yra aiškiai paskirstyta; informacija ir duomenys apie studijų programos įgyvendinimą reguliariai renkami ir analizuojami; vidaus ir išorės programos vertinimo rezultatais remiamasi tobulinant programą; vertinimo ir tobulinimo procesuose dalyvauja socialiniai dalininkai; vidaus kokybės užtikrinimo priemonės yra veiksmingos. Tačiau vertinimo grupė mano, kad į pačią kolegiją orientuota organizacinė kultūra gali sutrukdyti tolesniam programos ir MK vystymui. Todėl rekomenduojama kurti mažiau formalią kolegialią kultūrą ir suteikti daugiau galių SPK. MK turėtų ir toliau dalyvauti regioninėje veikloje siekdama didesnio savo ir jos studijų programų svarbos pripažinimo. Vykdam programą išnaudojamos ne visos bendradarbiavimo su socialiniais partneriais galimybės. Vertinimo grupė siūlo labiau įtraukti socialinius partnerius ne tik į programos rengimo ir vertinimo procesą, bet skatinti juos aktyviau dalyvauti dėstant studentams ir dalijantis su jais gerąja patirtimi.

<...>

### **III. REKOMENDACIJOS**

1. Numatomi programos studijų rezultatai turėtų būti tikslingesni (sumažinti ir supaprastinti), t. y. tiksliau apibrėžti, aiškesni ir labiau suderinami su studijų pakopa. Siekiant dar patobulinti ir sustiprinti studijų programą, reikėtų kelių dalykų studijų rezultatus performuluoti taip, kad juos būtų galima įvertinti.
2. Kolegijos organizacinė struktūra turėtų būti labiau orientuota į labiau kolegialų sprendimų priėmimą, daugiau galių reikėtų suteikti SPK.
3. Socialiniai partneriai turėtų aktyviai įsitraukti formuojant studijų turinį ir užtikrinant studijų programos kokybę, taip pat dalyvauti studijų procese dėstant ir dalijantis gerąja patirtimi, pan.
4. Reikia modernizuoti materialiąją bazę, kad mokymosi aplinka būtų labiau įkvepianti, aktyvi ir kūrybinga; reikia atnaujinti ir išplėsti metodinius išteklius, kad studentai ir dėstytojai galėtų naudotis šiuolaikine mokymosi ir mokomąja medžiaga lietuvių ir užsienio kalbomis bei mokslinėmis duomenų bazėmis, apimančiomis visus tekstus.

5. Programos tarptautinį aspektą reikėtų stiprinti mokant anglų kalbos ir tobulinant kalbėjimo įgūdžius; skatinant išvykstančių studentų ir dėstytojų judumą; pritraukiant vizituojančius dėstytojus ir sudarant sąlygas naudotis šiuolaikine literatūra užsienio kalbomis bei nuorodomis į elektroninius šaltinius ir duomenų bases.

<...>

---

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)