



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

ALYTAUS KOLEGIJOS
BUHALTERINĖS APSKAITOS PROGRAMOS (65303S135,
653N44012)
VERTINIMO IŠVADOS

EVALUATION REPORT
of ***ACCOUNTING (65303S135, 653N44012)***
STUDY PROGRAMME
at Alytus College

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Išvados parengtos anglų kalba
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Vilnius

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė apskaita</i>
Valstybinis kodas	65303S135, 653N44012
Studijų sritis	socialiniai mokslai
Studijų kryptis	apskaita
Studijų programos rūšis	koleginės studijos
Studijų pakopa	pirmoji
Studijų forma (trukmė metais)	nuolatinės (3), iššęstinės (4)
Studijų programos apimtis kreditais ¹	120
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	buhalteris, buhalterinės apskaitos profesinis bakalauras, vadybos ir verslo administravimo profesinis bakalauras
Studijų programos įregistravimo data	25-06-2002

¹ – vienas kreditas laikomas lygiu 40 studento darbo valandų

INFORMATION ON EVALUATED STUDY PROGRAMME

Name of the study programme	<i>Accounting</i>
State code	65303S135, 653N44012
Study area	social sciences
Study field	accounting
Kind of the study programme	college studies
Level of studies	first
Study mode (length in years)	full-time (3), part-time (4)
Scope of the study programme in national credits ¹	120
Degree and (or) professional qualifications awarded	accountant, professional bachelor in accountancy, professional bachelor in management and business administration
Date of registration of the study programme	25-06-2002

¹ – one credit is equal to 40 hours of student work

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	Centre for Quality Assessment in Higher Education

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I. INTRODUCTION

Alytus College (AC) is a state college in the Southern part of Lithuania. The college aims to provide higher education and professional education, by responding to the needs and the requirements of the state of the economy of Lithuania. Furthermore, the research contributes to the level of science and modern technologies, develops applied research in the region and guarantees a continuous input to training, consulting and continues studies. The study programme is oriented towards the development of students by providing quality professional competences. The institution is governed and controlled by the Academic Board (AB), the faculty board and various college departments. Students are represented by the College Students' President and Alytus College Student Embassy. Several centres at the college are in charge of practical training and applied research and there is a focus furthermore on developing entrepreneurial skills.

The self-evaluation provided to the evaluation committee was prepared by seven internal stakeholders: five representing the AC, one social partner and one student representing the students at the institution. The five college heads are:

- Jurgita Merkevičienė, Deputy Director for Academic Affairs, member of the Academic Board.
- Milda Budrienė, Dean of the Faculty of Management, member of Association of Teachers of Economics of Lithuania (ATEL), member-expert of Commission on Vocational Training of Labour Market of Lithuania, member-expert of Commission on Company Supervision;
- Aurelija Goravičienė, Head of the Department of Management and Administration.
- Meilė Miliauskienė, lecturer, Provisional Head of the Department of Finance and Accounting, Head of Inspection Department of State Tax Inspectorate of Alytus County.
- Jovita Balčiūnienė, Head of the Department of Study Quality Assurance of AC, Member of LCS, Lithuanian Computer Society.

Social partner:

- Romualdas Ambroževičius, Director of Alytus Branch of Vilnius Chamber of Commerce, Industry and Crafts.

Student representative:

- Šarūnas Baublys, students' representative, 3rd year student of Corporate Finance management, member of the Board of the Faculty of Management.

The site visit was undertaken on 12-13 October 2010. The expert team was led by Dr. Michael Emery and the other expert team members comprised Dr. Maik Huettinger, Professor Volker Gehmlich, Brian O'Connor, and Saulius Olencevicius. A later meeting was held to discuss the programme further and write the draft report.

II. PROGRAMME ANALYSIS

1. Programme aims and learning outcomes

1.1. Programme demand, purpose and aims

1.1.1. Uniqueness and rationale of the need for the programme

The rationale of the college is to tailor this accounting education programme to regional requirements (e.g. SME located in the region). Employers and other stakeholders value the importance of the college for the regional development as well as its role as an important community member. The accounting programme is considered by students, as well as by the graduates, as highly relevant for the region and it was confirmed that the education is of

relevance for their personal development. Furthermore, the programme qualifies students for further studies at the master level - either in a program which is run in close cooperation with Kaunas Technological University or in other university programs outside Alytus.

1.1.2. Conformity of the programme purpose with institutional, state and international directives

The AC claims that the programme fulfils the requirements (undergraduate studies of the first cycle) - set by the state and college council meeting. According to the presented information, these assumptions are correct. Furthermore, the experts confirm that the teaching methodology is in line with the requirements of the Bologna Process.

1.1.3. Relevance of the programme aims

The objectives of the study programme focus on the application, implementation of knowledge of accounting science, preparation of financial statements and accountability on the management of processes of financial solutions. The aim is to train specialists with a socially active personality, with an economic way of thinking, and able to act in a rational way. Students and other stakeholders are aware about the program aims.

1.2. Learning outcomes of the programme

1.2.1. Comprehensibility and attainability of the learning outcomes

The self-evaluation document does not use the international accepted term “learning outcomes” to specify which skills or abilities students will have after graduating. Most lecturers are aware about the importance of stating “learning outcomes”, but were not able to define them clearly on request. (they stated that the learning outcomes are “theory”, “practice” and the combination of “theory and practice”).

On the other hand, the self-evaluation uses the classical terms “goals”, “purpose” and “objectives” to describe the mission. According to the self-evaluation, the program aims to “train specialists of accounting, who are able to work independently and strive for their career on the modern labour market by training the required professional skills of an accountant”. The objective of the program is “directed towards application and implementation of knowledge of accounting science, preparation of financial statements and accountability, management of processes of financial solutions”. After meeting with the stakeholders of this program, the experts can confirm that the program fulfils this requirement to a sufficient degree in its understanding of outcomes but the phrase “learning outcomes” needs to be embedded in line with the Bologna Accord and endorsed at the Leuven Meeting of Ministers in 2009.

1.2.2. Consistency of the learning outcomes

The AC links the purpose of the programme closely to the aims of the southern Lithuanian region. This is consistent with the programme design as well as with the response the experts received from the students and graduates. However, considering the changing environment and Lithuania’s place in the global economy as a west-east trading nation - the program lacks an “internationalisation” element in the learning outcomes.

1.2.3. Transformation of the learning outcomes

The self-evaluation states that there is continual monitoring of the learning outcomes appropriate to the current economic situation. Subject objectives are adjusted in response to changes in the economy such as the need for more competences in insolvency law and practices. The experts confirm the process for incorporating changes is working to an extent.

2. Curriculum design

2.1. Programme structure

2.1.1. Sufficiency of the study volume

The programme volume for the full-time students is 120 credits, which can be collected over a period of three years. The part-time study programme is designed for a period of four years (120 credits). The number of contact hours is varying for full-time students between 27 and 38 hours and for the part-time students between 21 hours and 32 hours. According to the students and graduates, lectures who are not taking place due to absence of the lecturer, will be repeated. The structure is based on the regulations set for such programs and is acceptable.

2.1.2. Consistency of the study subjects

The content and sequence of the study programme is set by the state regulations, the professional training standard, as well as by the requirements of the industry. The program covers the area of humanities and communication science in the section of general studies. Social Sciences subjects and basics of accounting subjects are covered in the section of fundamental studies. The special (professional) section includes special subjects of studies, subjects of the branch of accounting in production and trading companies, subjects of the branch of accounting in state owned enterprises and an educational practical training in a real firm. Considering the information provided in the self-evaluation report, the content of the courses are in a logical sequence.

2.2. Programme content

2.2.1. Compliance of the contents of the studies with legal acts

The study programme (structure and volume) corresponds to the requirements of the state regulations and the statute of basic, special-professional and integrated studies. As per the requirements, the program includes subjects of general education, fundamental knowledge, professional education, and optional subjects. The credit weightings assigned to these sections complies with the regulations.

2.2.2. Comprehensiveness and rationality of programme content

The programme allows students to deepen their knowledge in various specialisations offered. The quantity of the courses offered is relatively high - a merging of some of the subjects is recommended. Most of the courses use entirely Lithuanian literature. More international literature is relevant and needed. This again is also a recommendation of the Bologna Accord.

3. Staff

3.1. Staff composition and turnover

3.1.1. Rationality of the staff composition

The staff in the Accounting program consists of 30 lecturers (3 with a PhD, 27 with a master's degree). 24 of the lecturers are full-time, 6 are part-time lecturers. 11% of the fundamental subjects are taught by PhD's. That is in line with the state requirements. Due to the location of the college in a relatively rural area, the turnover is by nature low. The college has therefore problems in attracting highly qualified teaching staff - a fact which on the other hand is not seen as a negative assessment of the management qualities of Alytus College. The current staff is highly motivated, and shows a good degree of team spirit. The Director shows excellent leadership abilities and is able to guarantee good corporate governance.

3.2. Staff competence

3.2.1. Compliance of staff experience with the study programme

Teachers have sufficient competence in their teaching area, and try to link theory and practical skills. This is particularly important in Alytus, as the regional labor market requires a strong practical orientation. Furthermore, students and employers are satisfied with the quality of the lecturers. The college claims that 63% of the academic staff have practical experience in the area of the subject taught. 53% of the teachers have work experience of more than 20 years.

The recent reduction in student numbers forced the management of the AC to reduce the teaching load of the faculty and also the ones of external guest lectures. However, the staff does perceive this not as a disadvantage.

The main flaw of the staff competence are the weak foreign languages skills of the majority of the faculty members. The management is aware of the problem, some things have been done, but much more is required to target this issue. Missing skills of particularly English language is an obstacle for lecturers to effectively update their courses with international standard literature and to take part on conferences abroad. Most of the lecturers even had serious difficulties with conversational English and this needs improving, as does their confidence in using English.

The students and graduates mentioned that the number of contact hours with lecturers is too little and they suggested further consideration of this aspect if possible.

3.2.2. Consistency of teachers' professional development

The self-evaluation claims that the faculty has taken part in various qualification programs (e.g. second master degree, development of teaching quality projects, and enhancing scientific competence projects). Annual student surveys show that the teaching quality of the lecturers is high. The student surveys were done by independent student associations - implying that the results are highly representative. Students mentioned however that lecturers should go more often on knowledge and skills trainings abroad – possibly exchange programs. Only two lecturers who met with the experts had teaching experience abroad.

4. Facilities and learning resources

4.1. Facilities

4.1.1. Sufficiency and suitability of premises for studies

The college claims that its premises are “suitable” or “totally suitable” in all cases. This was made possible by a decrease of the student numbers of more than 50% within a period of 4 years. On the other hand, the area of study rooms was continually enlarged within the same period. The experts confirm this, as was also indicated in the self-evaluation provided by the college.

4.1.2. Suitability and sufficiency of equipment for studies

The premises are very clean and tidy and the classrooms provide in general good learning conditions to students. However in one room, chairs were too small for the size of adults and in one auditorium tables were installed too low - for tall students, it is impossible to use the tables.

4.1.3. Suitability and accessibility of the resources for practical training

Several of the classrooms are equipped with modern technology, including whiteboards and projectors. Relevant accounting software exists, however it should be updated more regularly. Graduates complained that some relevant software-skills which are required on the labour

market they could not be trained for as the university has not the relevant software licences. (eg SAP)

4.2. Learning resources

4.2.1. Suitability and accessibility of books, textbooks and periodical publications

The college claims to have 48.700 publications. Within the last 5 years, 4200 copies of books were acquired. Furthermore, the library provides access to the EBSCO Publishing database and other national databases. However, books are to a large extent rather outdated, and international standard books are hardly available (despite that fact that most of them also exists in a Lithuanian version).

4.2.2. Suitability and accessibility of learning materials

According to the self-evaluation report, the college has acquired the most recent publications in order to train professional competences. This statement could not be confirmed by the experts. Concerning the course books, very few hardcopies are available. Students are often forced to read online downloaded material. This contradicts with the opinion of the lecturers met, who considered the resources as highly sufficient.

5. Study process and student assessment

5.1. Student admission

5.1.1. Rationality of requirements for admission to the studies

The admission process is determined by the state regulations. The competitive entrance mark consists of school examinations of mathematics, foreign language, Lithuanian language and the final year assessment of history. The experts confirm that this occurs.

5.1.2. Efficiency of enhancing the motivation of applicants and new students

The college runs “open school days” and focuses on an active cooperation with head teachers of schools. Furthermore, the university uses its IT premises in order to promote their studies. The last years have however shown that these recruitment activities are not enough in order to stop the reduction of student numbers - mainly caused by the demographic factor and also the emigration of students abroad. It is therefore rather a question of time, how long the institution will be able to operate the program under these conditions unless this trend is curtailed.

5.2. Study process

5.2.1. Rationality of the programme schedule

The timetable is adapted in order to fulfil the requirements of the accounting study plan. Students have to study 31 hours per week - not more than 8 academic hours per day. The workload and workload-distribution is considered by the experts as rational and acceptable.

5.2.2. Student academic performance

The college states that the average student-drop out rate in the full-time programme was 17% (whereby 5% were leaving due to personal reasons). The part-time programme shows a dropout rate of 39% in average (mostly due to low performance or financial difficulties). The AC monitors carefully the dropout rate and the experts urge it to continue to do so. In other European countries, the drop-out rates are also high for part-time studies, particularly in first years. In

England, for example, it can be as high as 50% on some accounting programmes. The secret to stop this is careful monitoring over several years and good marketing strategies.

5.2.3. Mobility of teachers and students

The college is taking part in international exchange programmes. During the assessed period, only 19 lecturers used the opportunity to teach abroad. As noted, the college identified insufficient language skills as the main reason for this low rate. 5 teachers from abroad were within the same period invited to teach at the college. Only 4 students of the college were able to study abroad with the assessed period. Main reasons are the distrust in their own abilities and a lack of foreign language and confidence. The experts are carefully optimistic about improvements in this field. As long as the language skills of the staff are insufficient, it is unlikely that students or faculty members will be better qualified to study or work abroad.

5.3. Student support

5.3.1. Usefulness of academic support

The Department of Finance and Accounting is responsible for providing timetables and to guarantee consulting hours with lecturers. The college provides for students (with special needs) individual timetables. That should help to combine studies and job. Students are in general satisfied with the conditions at AC. As already noted, some students mentioned that the number of contact hours with lecturers should be increased.

5.3.2. Efficiency of social support

The college runs a careers and publications centre in order to coordinate the activities with external stakeholders. Student support is also offered by the interactive careers information system, aiming to provide students with material on career planning. Students can receive promotional, social and onetime grants (depending on their academic performance and the availability of state grants). The college furthermore runs a hostel, allowing students to cover their life-expenses at a very low rate. These statements were confirmed by students and other stakeholders.

5.4. Student achievement assessment

5.4.1. Suitability of assessment criteria and their publicity

The college has a transparent and coherent assessment policy. Lecturers have to inform students at the beginning of the semester about the grading policy in the course. The weighting coefficient of the examination is no less than 0,5 and 0,6 (depending on the subject). Students and graduates confirmed that they are aware about the assessment procedure. Stakeholders claim that the assessment is transparent and fair.

5.4.2. Feedback efficiency

Lecturers are obliged to provide feedback to students in an oral form. Students and graduates feel that lecturers are available in case a personal feedback was needed. Both students and graduates confirmed this evaluation process.

5.4.3. Efficiency of final thesis assessment

The assessment criteria are transparent and fair; however there is a tendency to grade inflation. This is particularly visible in the accounting programme, with an average grade of 9,2 for 2010. In the theoretical part, the weakest of 15 students still received 37 of 40 points. Considering that AC students perform on average the same as students in comparable institutions, this grading policy is not in line with national standards.

5.4.4. Functionality of the system for assessment and recognition of achievements acquired in non-formal and self-education

According to the self-evaluation report, the college awaits the approved system for the assessment of any non-formal self-education. However students have the possibility to have recognition for parts of the programme (module/course) such as a certificated course on financial accounting or part of a foreign language course.

5.5. Graduates placement

5.5.1. Expediency of graduate placement

The college showed in the assessed period 82,5 % success rate for its graduates in finding a job. 52% were able to find a job which is related to the skills obtained during their accounting studies. However, these numbers considering the current difficult economic circumstances may be outdated. In general, students and graduates consider their chances on the job market as good. The Director has established a close link to employers, allowing a quick and efficient placement of graduates.

6. Programme management

6.1. Programme administration

6.1.1. Efficiency of the programme management activities

The main decision-making body concerning the programme administration is the committee of the accounting programme. The committee consists of the dean, a chairperson, a coordinator, a teacher of a high school, a student representative, an employer, a representative of a social partner and a graduate of the programme. The committee is responsible for communicating and collaborating with members of the college in making decisions about the implementation of the programme and assurance of quality. The experts confirm the clarity of the process.

6.2. Internal quality assurance

6.2.1. Suitability of the programme quality evaluation

The programme is constantly reviewed according to four different criteria: personal process of studies, study and work environment, and study management system. The management of the AC collects every year various data in order to monitor carefully the developments of incoming and outgoing students. The institution has good and transparent corporate governance involving all internal stakeholders at various stages.

6.2.2. Efficiency of the programme quality improvement

The quality assurance process is satisfactory, particularly thanks to the good corporate governance mentioned above. The college has the dean - a competent leader who coordinates and constantly monitors the market requirements. The management is aware about the flaws of its institution and is carefully monitoring them. The team of experts is convinced that the quality of studies will improve from year to year.

6.2.3. Efficiency of stakeholders' participation.

All stakeholders who were participating in the meetings with the expert were highly satisfied with the management skills and the good balance of a top-down and bottom-up approach. The opinion of employers is taken into consideration by the regular update of the curriculum. Regular

public activities and good IT management and communications guarantee that policy changes are made transparent to all stakeholders.

III. RECOMMENDATIONS

1. The main flaw of the programme is the missing international orientation. This includes language skills of students as well as of faculty members. The management should consider to offer foreign language courses (particularly English) to its lecturers on a more regular and permanent basis. Students have to get used to communicating in English language. More courses in the English language is a necessary element to achieve this aim. There should be more exchange activity to reflect the requirements of the Bologna Accord and the Leuven Meeting of 2009 as well as the considerable needs of the Lithuanian economy.

2. There should be a revision the grading policy of the final examination in order to avoid grade inflation. The current marks are too high, considering the entrance marks of the students of the program. The experts recommend that the lecturers in future use the full grading scale (normal distribution).

3. There are issues relating to the transparency or coherence of a policy on plagiarism and cheating issues. Students and lecturers had a variety of views concerning these issues. The experts recommend that AC therefore promotes a more standardised policy on academic misbehaviour, one transparent to everyone, and monitor the developments carefully. It would be useful to include in future self-evaluation reports the numbers of students who have been caught plagiarising and the outcome.

4. The library visited is considered by the experts as flawed. It is indispensable that further investments will have to be made to update and improve this learning resource. Particular international standard literature is missing. There should also be hardcopies of relevant international journals and magazines for students, as well as on-line sources.

5. In order to guarantee the goal to educate “graduates with an active personality and a critical attitude towards the business environment”, the institution should consider including subjects like “Accounting Ethics” or “Business Ethics”, so important for the current business environment, possibly as an optional course.

6. Particularly in subjects such as marketing, management or fundamental courses, international standard literature should be at the core of the teaching activities. The experts recommend that the lecturers revise their courses with respect to this aspect and to include more foreign literature.

7. More support is required for lecturers to do research. The Department and the institution should encourage lecturers to invest more of their time on scientific activities – possibly by taking the research activities into the workload calculations.

8. The term “learning outcomes” needs to be embedded in this program, as recommended by the Bologna Accord and further endorsed at Leuven. It should be included in all appropriate documentation and teaching and learning situations.

IV. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 65303S135, 653N44012) is given positive evaluation.

Table. *Study programme assessment in points by evaluation areas.*

No.	Evaluation area	Assessment in points*
1	Programme aims and learning outcomes	3
2	Curriculum design	2
3	Staff	2
4	Facilities and learning resources	3
5	Study process and student assessment (student admission, student support, student achievement assessment)	3
6	Programme management (programme administration, internal quality assurance)	4
	Total:	17

*1 (unsatisfactory) - there are essential shortcomings that must be eliminated

2 (poor) - meets the established minimum requirements, needs improvement

3 (good) - the area develops systematically, has distinctive features

4 (very good) - the area is exceptionally good

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