

## Training Accounting Specialists at Kaunas University of Technology Economics and Management Faculty: Past, Present and Perspectives

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*Accounting provides data on the company's performance, finance flows, and this information is used to evaluate the company's performance, to make management decisions and future plans; therefore, accounting can very well be called universal or international business language. The success of any major international company, individual trader, or public organization depends on the knowledge of accounting conceptions and practice. Sceptics can maintain that accounting is strongly regulated by the legal basis, business accounting standards, so, the competence of the accountants depends on their knowledge and practical skills. Accounting requires constant research, the results of which facilitate forming the legal basis of accounting and accounting policy not only at the level of the enterprise, but, also at the state level, correcting and developing accounting standards, forming accounting systems for companies' management as well as study of their practical implementation. The problems of accounting lead to the necessity of research, and the latter requires practical results. All this helps to raise the qualitative level of accounting teaching and provide knowledge to future specialists. As economy is in the process of development and changes, modern knowledge society is formed, which changes the qualitative and quantitative requirements raised for specialists of accounting.*

*In training specialists many different problems arise. What subjects have to be offered to prepare skilled specialists? How are skills developed? Which areas are the most popular among accountants, and in which areas would they like to improve?*

*In reviewing study modules taught at the universities, it can be said that until the year 1998, only individual study modules in accounting were delivered, and only at the Faculty. Starting with the year 1998, accounting modules were delivered as subjects of general education throughout the University. In order to train high-skilled specialists in accounting, an appropriate educational basis is necessary. It includes rooms for teaching, teaching facilities, text books, computer programs, lecturers' skills and knowledge. The Department of Accounting carries out research, provides consultations to organizations and businessmen in implementing the results of research. This number is an indication of the skills of the lecturers. On performing analysis of legal environment of accounting and researches, the Department trained and published 32 educational books designed for accounting modules.*

*To evaluate the training process of accounting specialists, evaluation models were applied, by means of methods of strategic planning, perspectives studies, education*

*criteria of Malcolm Baldrige National Quality Award and balanced indexes, the index system was worked out enabling coordination of indexes of studies, research and applied activity.*

*There is no doubt that benefit of the assessment system under the current economic conditions is undeniable; scientific literature highlights different scientific and practical research results related to assessment. This is very important as diversified activities are developed in all areas with the aim to occupy leading positions. The implementation of the assessment model is going to require a lot of expenditure, nevertheless, it will be beneficial not only for the university, but also, for the study process. With regard to new theories, accounting management methods, business practice and regulation of legal environment, the training of specialists will be more consistent.*

*Keywords: accounting, training of specialists, assessment methods of the subdivision activity.*

### Introduction

Under the conditions of market economy, accounting has become the system of economic operations, expressed in money; recording, grouping and summing up designed to make economic decisions and develop financial accountability. Accounting provides data on the company's performance, finance flows, and this information is used to evaluate the company's performance, to make management decisions and future plans; therefore, accounting can very well be called universal or international business language. This description highlights the importance of accounting for economic processes. The success of any major international company, individual trader, or public organization depends on the knowledge of accounting conceptions and practice.

The knowledge of these areas of accounting and competence of specialists in the market largely depends on teaching programs offered at higher schools, subjects delivered, research carried out, and competence of lecturers. Sceptics can maintain that accounting is strongly regulated by the legal basis, business accounting standards, so, the competence of the accountants depends on their knowledge and practical skills. According to R.J.Chambers (1963), accounting is a science derived from scientific activity; however, theory is far from being unimportant. Accounting requires constant research, the results of which facilitate forming the legal basis of accounting and accounting policy not only at the level of the enterprise, but, also at the state level, correcting and developing

accounting standards, forming accounting systems for companies' management as well as study of their practical implementation. The problems of accounting lead to the necessity of research, and the latter requires practical results. All this helps to raise the qualitative level of accounting teaching and provide knowledge to future specialists.

As economy is in the process of development and changes, modern knowledge society is formed, which changes the qualitative and quantitative requirements raised for specialists of accounting. It has been proved long ago that the country's economic success largely depends on the efficiency of accounting system (Mackevičius, 2005). A very important problem in improving the accounting system in Lithuania is new attitude to the accountant and the formation of his work (Lakis, 2007). The economic reform, advance of science and technologies require highly-skilled specialists; therefore, a new approach to training of specialists is necessary. The interest of scientists in this problem has also increased. The process of training specialists in this area was researched by Mackevičius (2004). Rudžionienė (2006) also took a great interest in accounting subjects taught at Lithuanian universities, the problems in training accounting specialists were raised by Kanapickienė (2006). Evaluation methods of training accounting specialists were analyzed by Večerskienė, Valančienė (2007, 2008). The problems of training specialists in accounting, applied methods are being widely discussed at the symposiums of the European accounting association congresses. There exists a paradox that professional activity of accountants is strictly standardized, while specialists' training standards have not been developed. So, every country trains specialists according to the country's traditions in this area and also according to cultural differences.

In training specialists many different problems arise. What subjects have to be offered to prepare skilled specialists? How are skills developed? Which areas are the most popular among accountants, and in which areas would they like to improve?

**The aim of the research** is to carry out the evaluation of training accounting specialists at Kaunas University of Technology Economics and Management Faculty.

**The methods of the research** are: information collection, systematizing, generalizing, valuation, comparison, analysis of scientific literature and legal acts.

**The object of the research** is training accounting specialists.

### **Training accounting specialists in Lithuania**

The start of training accounting specialists in Lithuania is related to Vilnius University. In 1944, when Vilnius University was re-established, many small departments at the Faculty of Economics were set up, which in the year 1946 were joined together to form two major departments: Department of National Economy and Department of Accounting, Finances and Credit. It was at that time that the accounting lectures were delivered. Vilnius University (VU) has the deepest traditions in training accounting specialists. In the mid-1960s the VU faculties were re-organized, and the Faculty of Finances

and Accounting was established to train accountants. The first Bachelors in Accounting graduated in 1995. The first Master students in Accounting and Audit graduated in 1997 (Mackevičius, 2005).

VU Kaunas Faculty of Humanities in 1991 started the program of Bachelors studies in Business Administration and Management. This program involved small business, trade organization and administration studies, in which the students were admitted to the specialization of accounting and finances (R.Kanapickienė, G.Gipienė, 2007).

The Lithuanian University of Agriculture started training specialists of accounting in 1958 (Genienė, 1998).

KTU Accounting Department prepared first Bachelors in Accounting and Administration Accounting and Masters in Accounting and Audit in 2002-2003.

Despite considerable interest in the process of training accountants in Lithuania, there still is a lack of cooperation between universities, business enterprises, which could bring about progress in the process of studies.

In many foreign countries the length of training specialists in accounting is 4 years. The first two years are devoted to general subjects and accounting fundamentals, and during the following years students study accounting and related subjects (Reider, Hester, 1994). The same practice is followed in the Lithuanian universities. Currently, accounting is taught at seven out of ten state universities, though only three train accounting specialists, i.e. Vilnius University Faculty of Humanities, University of Agriculture, and Kaunas University of Technology. The specialists in accounting are also trained at 5 colleges: Kaunas College, Vilnius College, Alytus College, Utena College and Siauliai College.

The Department of Accounting at KTU ranks the largest engaged in research in accounting, audit and administration accounting, and Vilnius University and Agriculture University carry out research in financial accounting.

### **Development of Accounting Teaching at KTU Faculty of Economics and Management Teaching**

Even though the KTU Department of Accounting was established only in 1999, the subjects in accounting were started much earlier.

The training of specialists is closely related to the accounting practice of that time. Until the year 1992, during the period of planned economy, accounting was also centralized and planned with reinforced administration and the only subject in accounting was taught at Kaunas Polytechnic Institute. Following the establishment of the faculty of Economics and Management, the module of accounting was started. The execution of strict centralized policy deteriorated the subject of accounting, made a negative impact on its theory and practice (Mackevičius, 1991). Accounting practice should be based on theory, but it is of small value if not practically used. Only practical application of accounting theory is of value, so, naturally, the importance of accounting rose in the period of market economy. In the transition period from command to market economy, it was essential to change the system of accounting in terms of form and content. With regard to the economic situation of that period, the government had

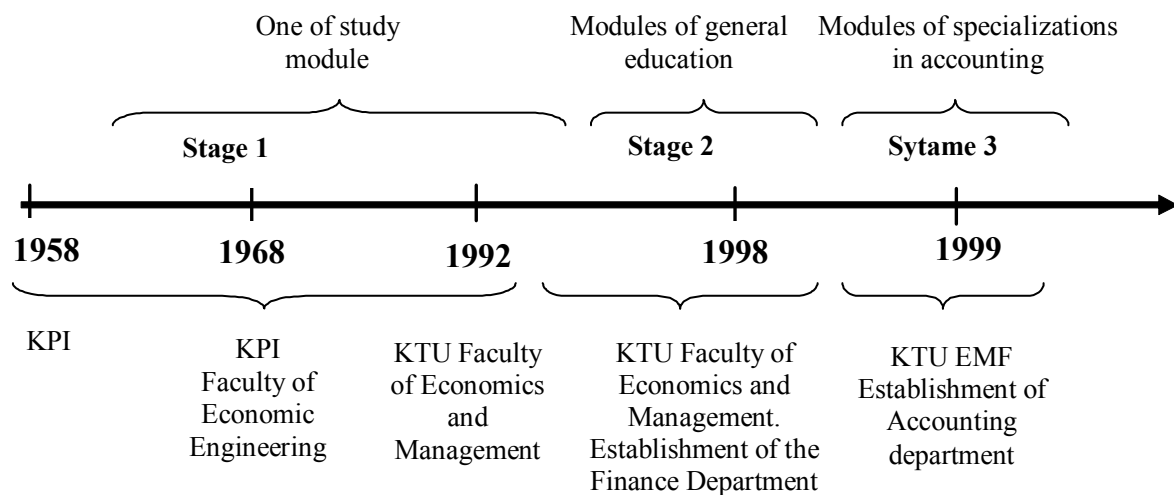
to ensure control and planning of taxation policy. The most important initiators of accounting reform and consumers of accounting information at that time were public institutions. Accounting became an irreplaceable and essential element of organization, management and control.

After the re-establishment of Lithuanian independence, there emerged the necessity to start training of accounting specialists following the requirements of free market. It was a problem to re-organize and create new training system of specialists, there was a lack of Western textbooks and examples of study programs.

Some time later new accounting system was established, and the new LR law on accounting was adopted (2001). This gave a start for changes in accounting; the

areas of accounting application were expanded and new applications of information emerged. The universities started accounting programs. In 1992, following the establishment of Management faculty, the lectures in accounting and cost accounting started to be delivered. So, universities started teaching the subjects of financial accounting together with management accounting. It was then that there were changes in accounting subjects, teaching process was related to the start in study reform and review in academic programs and working out new programs in accordance with the market conditions. It resulted in further development of the science of accounting at KTU.

Development of teaching accounting at Kaunas University of Technology is illustrated in Fig.1.



**Figure 1.** Organization of accounting teaching process at Kaunas University of technology

In 1998, after the establishment of the Finance Department a greater number of accounting subjects was delivered, e.g. analysis of financial activity, computer-aided accounting, taxes and taxation, company's activity analysis, audit, etc.

In reviewing study modules taught at the universities, it can be said that until the year 1998, only individual study modules in accounting were delivered, and only at the Faculty. Starting with the year 1998, accounting modules were delivered as subjects of general education throughout the University. Accounting subjects were chosen as optional subjects by students of computer science, fundamental sciences, and future specialists in power engineering.

Later, harmonization of legal and methodology accounting basis in the context of the EU became important. International accounting standards able to provide some recommendations became the major methodology basis. Since the year 2004, the standards of business accounting financial accountability have become the methodological basis of accounting for the Lithuanian organizations, which led the accounting system to a higher level of development. This made a positive effect on subjects delivered at KTU: the subject of international accounting was started. Since there are companies, the securities of which are on sale in regulated markets, and the company's accounting is to be managed according to

the international accounting standards, the content of this study module was reviewed and corrected.

Following Lithuania's integration into the European Union and the resulting demand for specialists in accounting, valuation of companies and internal audit, KTU established Accounting department in 1999, at the same time, specializations in accounting and control accounting were established, and a lot more accounting subjects appeared: taxes and taxation, accounting in power engineering, business taxation, control accounting, cost management, accounting fundamentals, computer-aided accounting, book-keeping accounting, accounting organization, accounting in the enterprise, accounting theories, audit, programs for computer-aided accounting, internal audit, computer-aided accounting, production accounting, taxes audit, strategic accounting of management. These modules were for the most part oriented to making decisions in business and management of the industrial enterprises. Since accounting in the public sector is under the process of reforms stimulating the need for reorganization in the accounting system of these enterprises, starting with the year 2005/2006 new modules in accounting business companies and accounting in budget institutions came into being.

With a view to subjects delivered at KTU Accounting Department, it can be said that study process is constantly updated in compliance with changes in economy and law.

The variety of subjects ensures formation of students' skills in the main subjects: accounting, audit, analysis of financial statements, management accounting, public sector accounting, with regard to changes in economic environment.

### Analysis of training specialists in accounting with regard to graduates

Training accounting specialists at KTU Economics and Management Faculty is organized in two ways: training accounting specialists (Bachelor and Master Students) and hosting professional improvement courses for accounting specialists.

The Department of Accounting trains specialists in accounting and management, Master Students in Account and Audit and Enterprises Valuation and takes care of Bachelors in Accounting and Management.

In 1999 the Accounting Department started training management specialists, a little later, specialists in economics. Management study program and specialization of the main studies are designed for training management accounting specialists, and Master Studies are for enterprises valuation specialists. The program of economics studies, as the main specialization, is offered for students of accounting, and Master studies are for accounting and audit students.

The results of the studies are best reflected in the number of graduates. In 2003-2008, final works in accounting, management accounting, analysis of the company's activity, taxation and taxes, audit and other subjects were defended at the Department's qualification commissions by as many as 484 Bachelors and 347 Master degree students.

The number of graduates who defended their final works in the Accounting Department is presented in Tables 1 and 2.

Table 1.

The number of Bachelor works

Form of study	Bachelors					
	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Day-time	38	51	34	35	32	33
Part-time					4	7
Correspondence	29	43	37	50	51	49
<b>In total:</b>	<b>67</b>	<b>95</b>	<b>71</b>	<b>75</b>	<b>87</b>	<b>89</b>

Table 2.

The number of the defended Master theses and final works of special professional studies

Form of study	Masters						Special professional studies
	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	
Day-time	10	7	13	24	9	11	4
Part-time	12	11	5	5	19	19	3
Continuous	18	20	48	46	43	27	
<b>In total:</b>	<b>40</b>	<b>38</b>	<b>66</b>	<b>75</b>	<b>71</b>	<b>57</b>	<b>7</b>

From the above data we can see that the number of Bachelor students is increasing, and that of Master students tends to decrease slightly. Most works dealt with the problems of accounting, audit, management accounting, and taxes. The biggest number of Bachelor works analyzed problems in financial accounting which accounted for 50% of all works, others were in the field of management accounting (35%), about 18% of works dealt with tax administration, and only 2% of Bachelor works analyzed the area of audit. In Master works most students (47%) were involved in practical work, so, most popular topics were in the area of audit and management accounting; this accounts for 65% of all subject matters of final works; therefore, the conclusion can be made that these themes are essential in Lithuanian enterprises, and people working in these areas are willing to deepen their knowledge.

This also results from the opportunity of continuous studies,

since in the first stage biggest attention is devoted to financial accounting, knowledge of fundamentals, and the second stage is designed for application of accounting for management.

At KTU EMF Master Studies are more popular than those of Bachelor, because these studies are chosen by more motivated people interested in the knowledge of accounting. Even though the number of Master students is decreasing, this is determined by the reduced number of students to be admitted.

### Analysis of training accounting specialists with regard to educational basis

In order to train high-skilled specialists in accounting, an appropriate educational basis is necessary. It includes rooms for teaching, teaching facilities, text books, computer programs, lecturers' skills and knowledge. The Accounting

Department in training such specialists makes use of such computer programs, as 'Scala', 'Pragma', 'Butent', etc.

At the beginning of the courses, the lecturers used foreign text-books, educational literature, took interest in the experience of foreign universities. On performing analysis of legal environment of accounting and researches, the Department trained and published 32 educational books designed for accounting modules. The most complicated situation is with the subjects for public sector because of the lack of legal basis and constant changes due to reforms; therefore, in this area there is a shortage of teaching materials prepared in Lithuanian.

To better train specialists in accounting, it is very important to pay more attention to studies, to carry out researches and applied activity, because only these things can ensure successful educational basis.

The Department of Accounting carries out research, provides consultations to organizations and businessmen in implementing the results of research in the following areas:

- organization of accounting and management accounting;
- analysis of the company's performance;
- tax administration;
- audit;
- evaluation of performance;
- modelling of economic processes.

The audit and research centre performs theoretical and methodical research in accounting and audit across the country in different enterprises.

Most lecturers of the Department of Accounting (35%) are engaged in the area of accounting, 32% work in management accounting research, about 9% in the area of audit, 8% in audit. The rest of lecturers are involved in other areas.

The results of researches are reflected in the publicized works of the Department. The papers published in the editions of the list approved by the Lithuanian Council and referred to in the international data bases, account for the major part of all published papers. Many works are included in the publications referred to in the ISI data bases. In 2007 the number of papers included in the publications of the list approved by the Lithuanian Council of Science and referred to in the international data bases rose by 80% compared to the year 2006. The number of papers published in other reviewed scientific editions rose by 50%. The number of papers delivered in international conferences rose by 110%. The data presented show that the number of papers designed for the acknowledged journals of Lithuania is increasing as well as the number of papers published in other Lithuanian journals and continuous publications. This number is an indication of the skills of the lecturers.

Since the establishment of the Department, as many as 7 Doctoral dissertations in Management and Economics were defended:

1. J. Rimas. Improving administration of local taxes and other duties (advisor Assist. Prof. R. Stačiokas).
2. G. Grondskis. Integrated model of accounting the company's costs (advisor Prof. Domeika).
3. G. Jegelavičius. Integrated financial evaluation of the company's activity (advisor V. Boguslauskas).

4. L. Valančienė. Differentiation model of consumers of the company's goods with respect to management accounting (advisor V. Boguslauskas).
5. E. Gimžauskienė. Adaptation of management accounting methods in the evaluation process of the organization's activity (advisor Assist. Prof. A. Jurkštienė).
6. L. Vaškeliienė. Evaluation model of the organization's intellectual capital (advisor Prof. Boguslauskas).
7. R. Rupšys. Evaluation model of the activity of internal audit (advisor prof. V. Boguslauskas).

In addition, 3 Doctoral dissertations in Economics were defended:

1. D. Ulys. The model of the company's value developed on the basis of the company's financial results (advisor Prof. Boguslauskas).
2. A. Stundžienė. Evaluation of companies by means of classification models (advisor Prof. V. Boguslauskas).
3. L. Dagilienė. The model for adaptation of financial evaluation methods (advisor Prof. V. Boguslauskas).

In training accounting specialists the problem encountered is that there is a shortage of places for graduates to improve their knowledge obtained at the university, since the attitude of business enterprises to study process is rather passive. It is difficult to find places for improving professional knowledge and formation of practical skills.

### **Improvement of training process of specialists in accounting**

Rapidly changing environment tends to dictate changes at the universities. The university study system has to form conditions for training specialists able to apply the knowledge obtained and establish new intellectual services from research to selling. The specialists must be capable of updating and combining old and new technologies, offering more modern intellectual services which could be competitive and effective. In the reorganization process the focus of attention should be development and efficiency of study process based on research, since this is a necessary condition for development of mature personalities.

The lecturers engaged in practical work are more familiar with the problems of accounting as well as have more efficient practical skills how to render their knowledge to students; without research, ideas facilitating the work of the accountant are difficult to formulate. To ensure high quality of studies, it is important that all activities related to training skilled specialists be performed successfully; though, unfortunately, assessment of research, applied activity and studies have been rather eclectic so far.

To evaluate the training process of accounting specialists, evaluation models were applied (Lee, Lo, Leung, 2002). By means of methods of strategic planning, perspectives studies, education criteria of Malcolm Baldrige National Quality Award and balanced indexes, the index system was worked out enabling coordination of indexes of studies, research and applied activity (Večerskienė, Valančienė, 2008).

The strategy of the accounting subdivision is selected after the analysis of perspectives. It corresponds to the internal and external factors, and the results are best reflected within the system of balanced indexes (BSC). Also, because of the specific features of universities, education criteria of Malcolm Baldrige National Quality Award (MBNQA) and types of university's activity; therefore, both methods are integrated, and the education criteria of the Balanced System of Indexes as well as Malcolm Baldrige national Quality Prize (MBNQA) are selected for the evaluation of the performance of the Department.

The balanced criteria are designed for comprehensive description, measurement, and assessment of the implementation of the university strategy. BSC makes assessment of the University based on different perspectives (Grondskis at al., 2001), divides the subdivision's strategy into separate components, quantitatively identifies accomplishments, makes use of critical factors and optimizes the flow of information. This system accumulates strategic experience and promotes improvement.

The balanced indexes can be calculated in terms of predicted values of assessment criteria of the performance results (Jurkštienė, Gimžauskienė, 2000); assessment indexes were divided according to four aspects of assessment.

Each of the aspects reflects the wholeness of values represented by some group of interested persons from Accounting subdivision, and reflecting their expectations. Table 3 represents possible assessment indexes of the Accounting Department.

The aspect of consumers is the attraction of new students and better satisfaction of their needs. For this, such indexes as improvement of the department's image, number of happy students, total number of students, number of graduates, etc. are used.

For finances, such indexes as target funds from the state's budget, research funding, etc. are utilized.

The aspect of internal activity shows what can be changed at the university and the subdivision. It involves reinforcement of research and teaching potential, ensuring compliance of the specialists' competences with labor market needs, efficient integration of studies and practice, fulfilling orders of economy subjects, etc.

The perspective of education and development, revealing potential of the subdivision to implement strategy, involves leadership, the number of new programs and distant-learning courses, defended Doctoral dissertations, the number of lecturers improving their professional skills, personal satisfaction, etc.

Table 3.

**Possible assessment indexes of the Accounting Department**

Aspect	Assessment criteria	Assessment indexes
<b>Consumers' perspective</b>	Students/Business clients	Number of students Number of graduates Number of foreign students
	Results of the courses	Number of public lectures Number of programs Number of defended works Number of study programs Number of modules
<b>Finances</b>	Strategic planning and results	Annual income Target funds from government Funding for research Other target funds
<b>Internal Processes</b>	Studies	Number of published text-books Number of researches
	Research	Number of lecturers improving research skills
	Applied activity	Dispersion of research results
	Strategic planning and results	Acquisition of facilities and creation of conditions for research and studies (value of computers, equipment, devices, and other main facilities)
	Staff	Number of lecturers according to positions Number of researchers and auxiliary employees Number of staff with scientific degrees and names Average age of staff
<b>Perspectives for education and development</b>	Leadership	Number of study programs Number of doctoral dissertations Number of computer-aided courses Updating of facilities

Financial aspect directly depends on the government's funding, also, funds obtained from research.

The loyalty of consumers depends on the level of meeting needs, services provided to students, their satisfaction with studies, and on the image of the department.

The internal aspect depends on the quality of knowledge provided, number of new courses, participation in international projects, and response to market demands.

The aspect of improvement of learning process depends on the skills and professional improvement of the

pedagogical staff, on the interest that lecturers take in work and their satisfaction, the level of IT, and on the organizational culture of the organization.

The implementation of the subdivision's goals and assessment of the four aspects involves financial, learning and improvement indexes, also, the indexes of internal activity, processes and consumers. The defined properties (values) of the indexes lead to the possibility to assess the indexes of the future and the past by means of the method of indexes balanced in the control process. The actions oriented to the reaction of the future consumers and assessed in terms of future indexes create possibilities to achieve the planned results.

The activity of the subdivision and the study process are being improved, because of the concrete problems raised and the facts registered. The assessment system facilitates identification of the problematic areas, and, in case the indexes differ from the value of the task, the reasons of the digression should be found. This is the way

to establish the erroneous planned value, or the value of this index indicates the area of the problem.

The main task is to maintain the same percentage as the digression. If the digression shows reduction, we set the task according to a bigger actual value. In comparing factual data with the given ones, the most problematic areas will be evident which should be taken into consideration. Also, the indexes best suitable for meeting the strategic aims of the university or subdivision are visible.

On the basis of data of Table 3 and with the view to demonstrate the benefit of the offered assessment system, the summary of the indexes of this assessment system which proves its comprehensive nature and conformity to the selected strategy (the system of balanced scorecard (BSC) and education criteria of Malcolm Baldrige National Quality Award (MBNQA) and aims is presented. Table 4 represents the current and new assessment indexes of the Accounting subdivision.

Table 4.

**Current and new assessment indexes**

<b>Perspectivess</b>	<b>Current index</b>	<b>New index</b>
<b>Consumers/ business clients</b>	Number of defended works (units)	Number of students
		Number of graduates
		Number of foreign students
		Number of public lectures (persons)
		Number of study modules at the department
<b>Finances</b>	Funding for research, LT	Annual income of the department
		Target allotment from the budget (Lt)
<b>Internal processes</b>	Number of text-books, educational materials, number of monographies (units)	Number of lecturers under professional improvement
	Number of researches (units)	Publicized research results (units)
	Number of publication (units)	Facilities (computers, equipment, devices, etc.), value in Lt
	Number of staff with scientific degrees and names (persons)	Number of lecturers, researchers, and auxiliary staff
		Age average of lecturers
Learning and growth	Number of study programs (units)	Number of new computer-aided courses
	Number of defended doctoral dissertations (units)	Modern facilities for creating favorable conditions for quality research and studies, Lt

The current assessment indexes of training accounting specialists are the following: the number of defended works, text-books, monographies, study programs and units of educational literature. By means of these indexes, the quality of studies, study process, researches and development of experiments is assessed. With the appearance of new assessment indexes, such as the number of local and foreign students, the number of modules, the number of lecturers under professional improvement, publicized research results, the number of computer-aided courses, creation of conditions for further improvement of studies and research results, the assessment of the activity of the whole university according to the selected assessment perspectives (using BSC – finances, consumers, growth, internal; using MBNQA – leadership, strategic planning, etc.) with regard to university activities (studies, research, applied activity) will be possible.

It is essential to constantly review the aims and strategies as well as evaluate information provided by the assessment system.

There is no doubt that benefit of the assessment system under the current economic conditions is undeniable; scientific literature highlights different scientific and practical research results related to assessment. This is very important as diversified activities are developed in all areas with the aim to occupy leading positions. The implementation of the assessment model is going to require a lot of expenditure, nevertheless, it will be beneficial not only for the university, but also, for the study process. With regard to new theories, accounting management methods, business practice and regulation of legal environment, the training of specialists will be more consistent.

## Conclusions

Following the review of the study process at Economics and Management Faculty, it is possible to make the following conclusions:

1. The Department of Accounting of Kaunas university of technology Economics and Management Faculty being the youngest of all accounting departments in Lithuania carries out comprehensive training of specialists in Bachelor and Master Programs. The content of studies is permanently updated, and is in compliance with the changes in economic environment.
2. The programs of accounting studies are popular enough in both Bachelor and Master stages, and the number of students remains stable despite decreasing number of students in Lithuania. About half of all admitted students in accounting have chosen continuous or correspondence studies, because they have jobs. They are mostly interested in accounting and audit.
3. For training specialists, the Department has acquired a sufficient amount of facilities; the lecturers are high-skilled and competent, and they have enough experience in practical work performing applied and practical research. The main problem, however, is maintaining practical skills. The Accounting Department in training process faces the problems of cooperation between University and business enterprises. Lithuanian businessmen are not much interested in providing positions for practical work of students, which is very important for future specialists.
4. On the basis of the latest tendencies of university management, it is possible to state that improvement of training process of specialists in accounting is successful only if there is a close link between research carried out within the department, applied activity and studies. In order to ensure adequate relation between these activities, the accounting subdivision is to be assessed by applying a matrix of qualitative and quantitative indexes which appropriately reflects the relations between the indexes of strategy, perspectives and activities.

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### **Apskaitos specialistų rengimas Kauno technologijos universiteto Ekonomikos ir vadybos fakultete: praeitis, dabartis, perspektyvos**

Santrauka

Apskaita vadinama universalia verslo kalba. Toks apibūdinimas pabrėžia apskaitos svarbą ekonominiams procesams. Kiekvienos organizacijos – individualios įmonės, didžiausios tarptautinės kompanijos ar viešosios organizacijos sėkmė priklauso nuo apskaitos koncepcijų ir praktikos išmanymo. Apskaitos sričių išmanymas ir specialistų kompetencija rinkoje labai priklauso nuo aukštosiose mokyklose pateikiamų mokymo programų, dėstomų dalykų, atliekamų mokslinių tyrimų bei personalo kompetencijos. Skeptikai gali teigti, kad apskaita yra labai smarkiai reglamentuota įstatyminės bazės, verslo apskaitos standartų, todėl gero apskaitininko kompetencija priklauso tik nuo jų žinojimo ir praktinių įgūdžių. Tačiau apskaitai tikrai būtini moksliniai tyrimai, kurių rezultatai padeda formuoti apskaitos įstatyminę bazę, vedimo politiką, konsoliduotą apskaitą, formuoti imonių valdymo apskaitos sistemas tirti jų diegimo praktikoje atvejus bei tobulinti specialistų rengimą. Praktinės apskaitos problemos kuria mokslinių tyrimų reikalingumą, o moksliniai tyrimai reikalauja praktinių rezultatų. Tai padeda apskaitos mokymą kelti į kitą kokybinį lygį bei pateikti žinias būsimiems praktikams.

Ekonomikos reformai, mokslo ir technologijų pažangai, reikalingi aukštos kvalifikacijos apskaitos specialistai, todėl paskutiniu metu pastebimas padidėjęs mokslininkų susidomėjimas apskaitos specialistų rengimu. Apskaitos specialistų rengimo procesą tyrė Mackevičius (2004), apskaitos disciplinų įvairove Lietuvos universitetuose domėjosi

Rudžionienė (2006), buhalterinės apskaitos specialistų rengimo problemas išskėlė Kanapickienė (2006), apskaitos specialistų rengimo proceso vertinimo metodus analizavo Večerskienė, Valančienė (2007, 2008).

Rengiant apskaitos specialistus, iškyla daug ir įvairių klausimų: Kokios disciplinos turi būti dėstomos siekiant parengti kompetentingus specialistus? Kaip galima ugdyti apskaitos specialistų gebėjimus? Kokiose apskaitos srityse praktikai apskaitininkai siekia pagilinti žinias? Ir daugelis kitų klausimų.

Kauno technologijos universiteto Apskaitos katedra yra jauniausia katedra, pradėjusi rengti apskaitos ir valdymo apskaitos specializacijų bakalaurus bei apskaitos ir audito specializacijos magistrus.

**Tyrimo tikslas** – atlikti apskaitos specialistų rengimo Kauno technologijos universiteto Ekonomikos ir vadybos fakultete įvertinimą.

**Tyrimo metodai** – informacijos rinkimo, sisteminimo, apibendrinimo, vertinimo, lyginimo, mokslinės literatūros ir teisės aktų analizės metodai.

**Tyrimo objektas** – apskaitos specialistų rengimas.

Tam tikslui buvo apžvelgtas apskaitos specialistų vykdomas rengimo procesas Lietuvoje, mokymo proceso organizavimas pasitelkiant mokymo bazę, personalo kvalifikaciją, absolventų susidomėjimą apskaitos žiniomis. Taip pat straipsnyje analizuotas apskaitos disciplinų dėstymas Kauno technologijos universiteto Ekonomikos ir vadybos fakultete, aptarti apskaitos specialistų rengimą galintys įvertinti metodai, užtikrinantys kokybiškesnį apskaitos specialistų rengimo procesą. Į apskaitos disciplinų dėstymą buvo pažvelgta iš dviejų pozicijų: per specializacijas ir bendruosius dalykus.

Peržiūrėjus studijų modulius, kurie buvo pradėti dėstyti universitete, iki 1998 m. buvo skaitomi atskiri apskaitos studijų moduliai. Nuo 1998 m. jie buvo dėstomi kaip bendrojo lavinimo studijų dalykai. 1999 m. atsiradus Apskaitos ir Valdymo apskaitos specializacijoms pradėdama dėstyti apie 16 apskaitos disciplinų.

Siekiant parengti pakankamai kvalifikuotus apskaitos specialistus, reikia sukurti tinkamą mokymo bazę, kurią sudaro mokymo auditorijos, mokymo priemonės, mokomosios knygos, kompiuterinės programos, taip pat dėstytojų kvalifikacija ir žinios. Katedroje atliekami moksliniai tyrimai, taip pat konsultuojamos verslo įmonės diegiant tyrimų rezultatus. Paskelbtų publikacijų skaičius ir moksliniai tyrimai parodo tinkamą dėstytojų kvalifikacijos lygį. Pradėjus rengti apskaitos specialistus, dėstytojai naudojami užsienio autorių vadovėliais, mokomąja literatūra, taip pat kreipė dėmesį į vakarų šalių universitetų patirtį. Atlikus apskaitos teisinės aplinkos analizę, įvertinus apskaitos praktikas ir atlikus mokslinius tyrimus, katedroje per aštuonerius metus parengta ir išleista 32 apskaitos moduliams skirtos mokymo priemonės.

Ekonomikos ir vadybos fakultete populiareesnės yra magistrantūros

nei bakalauro studijos, kadangi atvyksta studijuoti labiau motyvuoti ir apskaitos žinių pageidaujantys žmonės. Pažvelgus į absolventų skaičių galima teigti, kad magistrų mažėja, tačiau ši mažėjimą lemia mažiau studentų priėmimo vietų.

Peržiūrėjus apskaitos specialistų rengimo praeitį ir dabartinę situaciją, ateities perspektyvoms išryškinti išnagrinėti, susisteminti ir apibendrinti įvairūs požiūriai į apskaitos specialistų rengimo procesą, pritaikyti veiklos vertinimo metodai, pasitelkus strateginio planavimo, perspektyvų tyrimo, Malcolm Baldrige Nacionalinio kokybės prizo (MBNQA) švietimo kriterijaus ir subalansuotų rodiklių metodikas, taip pat sudaryta rodiklių sistema, leidžianti suderinti studijų, mokslo ir taikomosios veiklos rodiklius.

Apžvelgus apskaitos mokymo procesą Ekonomikos ir vadybos fakultete, gali būti suformuluotos tokios rezultatus apibūdinančios išvados:

- Kauno technologijos universiteto Ekonomikos ir vadybos fakulteto apskaitos katedra, nepaisant to, jog yra pati jauniausia apskaitos specialistus rengianti katedra Lietuvoje, įvairiapusiškai rengia apskaitos specialistus bakalauro ir magistratūros studijų programose.

- Apskaitos studijų programos yra pakankamai populiaros tiek bakalauro, tiek ir magistro studijų pakopose ir studentų skaičius išlieka stabilus, nepaisant to, kad mažėja studijuojančiųjų universitetuose Lietuvoje. Atsižvelgiant į šių studentų atliekamus tyrimus, galima teigti, jog labiausiai praktikus domina valdymo apskaitos ir audito specifikos žinios.

- Apskaitos specialistams rengti katedroje yra sukurta pakankama mokymo bazė, kurią užtikrina nemažai mokymo priemonių, taip pat dėstytojų kompetencija ir jų patirtis atliekant praktinius ir taikomuosius tyrimus. Pagrindine apskaitos mokymo bazės problema galima būtų įvardyti praktinių įgūdžių įtvirtinimą. Apskaitos katedra organizuojant mokymo procesą susiduria su bendravimo tarp universiteto ir verslo įmonių problemomis. Vis dar Lietuvos verslininkai nenoriai skiria praktikos vietas, būtinas teorinėms žinioms pritaikyti praktikoje ir praktiniams įgūdžiams formuoti.

- Vadovaujantis paskutinėmis universitetų valdymo tendencijomis, galima teigti: apskaitos specialistų rengimo ir mokymo procesas gali būti tobulinamas tik supratus, jog egzistuoja reikšmingas ryšys tarp apskaitos padalinėje atliekamų mokslinių tyrimų, taikomosios veiklos ir studijų. Siekiant užtikrinti adekvatų ryšį tarp šių veiklų, apskaitos padalinį reikėtų vertinti taikant sudarytą kiekybinių ir kokybinių rodiklių matricą, tinkamai atspindinčią padalinio strategijos, perspektyvų ir veiklų rodiklių sąsajas.

Apskaitos specialistų rengimo veiklos vertinimo modelio įgyvendinimas, nors ir pareikalau daugiau sąnaudų, tačiau bus naudingas ne tik universitetui, bet ir studijų procesui. Specialistų rengimas taps labiau subalansuotas, atsižvelgus į naujas teorijas, apskaitos valdymo metodus, verslo praktiką ir teisinės aplinkos sureguliovimą.

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