



**Assessment Report
of the application by
Mykolas Romeris University, Vilnius,
Faculty of Politics and Management,
on accreditation request of the
Master Study Program
“Audit of Activities (Performance Audit)”
(Master in Management)**

Table of contents	Page
1. Introduction	3
2. General	4
3. Content issues	
3.1 Structure of the program and content requirements	6
3.2 Curriculum	8
3.3 Educational objectives	11
3.4 Labor market situation and employment opportunities	11
3.5 Access and admission requirements	12
3.6 Quality assurance	13
4. Personnel and technical equipment	
4.1 Teaching personnel	15
4.2 Equipment for teaching and research	16
5. Institutional environment and structural conditions	17
6. Expert Report	18
7. Decision of the Accreditation Commission	41

This report is confidential. Disclosure to third parties without the consent of the applicant institution or the office of the AHPGS is not allowed.

In the interest of readability, the AHPGS used the masculine noun in the following document representing the feminine and the masculine forms alike.

1. Introduction

Study programs in Lithuania are required by order No. ISAK-1652 from the 24th of July 2010 to be accredited.

The decision regarding the accreditation of a study program is carried out by the Center for Quality Assessment in Higher Education, authorized by the Lithuanian Ministry of Education and Science for this purpose. The accreditation decision of a particular study program is based on results and evaluations established in an external assessment. In order for the external assessment to be implemented, a University may commission agencies listed in the European Quality Assurance Register (EQAR) (verification of the accreditation request). The AHPGS is listed in the EQAR since 2009.

In this context, Mykolas Romeris University, Vilnius, Lithuania, has contracted the AHPGS for the external assessment of 10 study programs: "English for Specific Purposes and the Second Foreign Language" (Bachelor), "Law and Customs Activities" (Bachelor), "Organizational management" (Bachelor), "Philosophy" (Bachelor), "Public Policy and Management" (Bachelors), "Performance audit" (Master), "Environmental Law" (Master), "EU Law" (Master), "Mediation" (Master).

The verification of the accreditation request focuses, on the one hand, on the assessment spheres laid out in the afore-mentioned order (No. ISAK-1652, paragraph 1); on the other hand, it takes into consideration the standards for international surveys of the AHPGS.

The external assessment procedure is carried out in four steps:

I. The University's application

The AHPGS verifies the sufficiency of the documents submitted by the University, namely the application and its corresponding annexes. These are to fulfill the assessment spheres, as well as the AHPGS standards. As a result, the AHPGS produces a summary (see 2.-5.), which is to be approved by the University and subsequently made available for the expert group, together with all other documentation.

II. Written review regarding the content of the programs

The main documents are reviewed by the expert group assigned by the accreditation commission of AHPGS. This is done in order to verify the

compliance of the study program with the applicable accreditation criteria valid in Lithuania. Consequently, the experts comprise a short summary regarding the study programs.

III. On-site visit (Peer-review)

The experts carry out the external on-site visit at the University. During this, discussions with members of the University take place, from University and department administration to degree program management, lecturers and students. This offers the expert group details about the degree program beyond the written documents. The task of the experts during the on-site visit is the verification and evaluation of the objectives of the program and its projected study results, its structure, staff, material resources, course of studies and methods of assessment (selection of students, assessment of achievements, students' support), as well as of the program management (program administration, external assurance of study quality).

Following the on-site visit, the expert group issues the expert report. This is based on the results of the visit, the written review of the study programs, and the documents submitted by the University. This is made available to the University, in order for it to issue a response opinion.

The expert report, as well as the University's response opinion – together with the submitted documents – is submitted to the accreditation commission of the AHPGS.

IV. The AHPGS recommendation regarding accreditation

The accreditation commission of the AHPGS examines the documentation made available, namely the University's application, its annexes, the summary comprised by the AHPGS, the expert report, as well as the University's response opinion. These documents represent the basis of the commission's decision regarding the recommendation for accreditation of the study programs. Consequently, this decision – together with all other documentation – is forwarded to the Lithuanian Center for Quality Assessment in Higher Education in order for it to reach a decision regarding the accreditation of the study programs.

2. General

The Application for accreditation (without the awarding of the official seal of the Accreditation Council of the Foundation for the Accreditation of Study Programs in Germany) of the above-mentioned study programs (hereinafter Application) of

the Mykolas Romeris University was submitted to the Accreditation Agency in Health and Social Science (AHPGS e.V.) in electronic format on the 30.04.2013. The contract between the Mykolas Romeris University and the AHPGS was signed on the 26.02.2013.

On the 22.08.2013 the AHPGS forwarded the open questions and explanatory notes (hereinafter OQ) pertaining to the Application for accreditation for the study programs to the University. On the 27.09.2013 the University submitted the answers to the open questions and explanatory notes (hereinafter AOO) to the AHPGS in electronic format.

The present document presents the summary of the AHPGS for the Master's study program "Performance audit" (MA in Management). From 2003 to 2011, the program used to be a specialization of the Master degree "Public Administration". Due to the increasing relevance of audits in the public and business sector, the study program became an independent program in 2011. The University states that the program title is synonymous with "Performance Audit", and that "Audit of Activities" should be considered a translation terminology problem.

In the first study year in 2011, 60 students (30 part-time and 30 full-time) studied in this program.

The Application documentation submitted by the Mykolas Romeris University follows the outline recommended by the AHPGS. Along with the Application request towards accreditation of the Master's study program "Performance audit", the following additional documents are to be found in the Application package (the documents submitted by the University are numbered in the following order for easier referencing):

Specific documents for the study program "Performance audit":

Annex	Description
1	Study plan (full and part-time)
2	Teaching interdependence matrix
3	Module description
4	Module overview
5	CV of teaching staff
6	Diploma Supplement

Along with the study-program-specific annexes, the following documents pertain to all study programs submitted for external evaluation:

Annex	Description
A	Declaration on assurance of resources
B	Description of premises
C	Descriptions of the library
D	Databases subscribed to
E	Procedure for assessment
F	Computer/electronic equipment
G	Relevant regulations
H	Enrollment Chart 2012-2013
I	Quality assurance concept
J	Overview of evaluation results of all 10 study programs to be accredited
K	Constitutional Court Legal Education Regulations
L	Regulations on the granting of special-purpose benefits for disabled persons
M	Report of the Institutional Evaluation Programme by EUA 2006
N	Report of the ISAS Review of MRU 2011

The Application, the open questions (OQ) and the answer to the open questions (AOQ) as well as the additional documents build the base for the present summary. The layout bears no significance, as it solely reflects the agreed standard within the University.

3. Content issues

3.1. Structure of the program and content requirements

The program "Performance audit " prepares students to work as professional auditors at different levels of ministerial, departmental, municipal institutions and other institutions of the public sector, as well as working at top-managerial level at state or private enterprises. The program is offered in both the full-time and the part-time form. Part-time studies are organized on Saturdays, and contact hours of full-time students are scheduled for the afternoons. The program amounts to a total of 90 ECTS-Credit points (European Credits Transfer System).

One ECTS-Credit point equals approximately 27 study hours (*see also Application 1.1.6*).

The organizational structure and the awarding of the workload of the study program are based on relevant legal regulations (*see Application 1.1.6*) and are summarized in the following:

Organizational structure:

	Study length	Total amount of credits	Ø credits per year
Full-time	3 sem. (1.5 years)	90	30
Part-time	4 sem. (2 years)	90	24

Workload:

	Estimated workload	Out of which contact hours	Predicted individual work
Full-time	2430 hours	518 hours (21%)	1912 hours (79%)
Part-time	2430 hours	296 hours (12.2%)	2134 hours (87.8%)

The number of students admitted per academic year is not set and may vary with the number of applicants. The Admission Commission decides on the number of admitted students ensuring the availability of adequate and sufficient resources. There are a number of state-financed places, which are set by the Ministry of Education. Currently, the total number of students in the program is 166 (43 full-time and 123 part-time). In the study year 2012/2013, there were 30 available seats for both part-time and full-time form.

The tuition fees are set by the Ministry of Education and Science. For the study year 2012/2013, the fees were set at 6240 Litas for full-time and 4680 Litas for part-time students.

Since 2005 the University has been employing the electronic learning environment "Moodle" (e-learning platform). The platform holds available information regarding modules (apart from the very practically orientated ones) and courses of the study program for both students and teaching personnel. It can also be employed for open distance learning and for maintaining contact between students and teachers.

The Master's program "Performance audit" does not include a compulsory internship. However, students may organize internships or study exchanges on

their own initiative through Erasmus programs and bilateral agreements in Lithuania and abroad. The University states that the majority of students who choose this program already gained practical work experience prior to studying. Also, students can get an insight into the practical application of learnt subjects from the teachers, who are mostly practicing managers.

The University states that, due to Lithuania being a member of the European Union, importance is placed on preparing students to meet the needs of the Lithuanian society and labor market in international legal affairs and to encourage students' interest and participation in European and global processes. Students and teachers are encouraged to participate in study and teaching activities abroad. Students are entitled for an allowance or a grant for travelling and living expenses for this purpose. The Faculty of Politics and Management has established partnerships with 75 European universities for the Erasmus Master's degree programs. The program is taught in Lithuanian however, students are encouraged to develop their English language competencies; students have the opportunity of writing their project proposal, as well as do presentations in English. Most scientific journals relevant to the program are written in English and visiting teachers give lectures in English.

3.2. Curriculum

The study program comprises ten modules; nine compulsory and one optional, which is chosen out of three options.

Study plan full-time:

Semester	Title	ECTS-Credit
1	Research Work	6
	Financial Audit	6
	Management Accounting Theory and Practice	6
	Performance Audit Theory and Practice	6
	Internal Audit	6
2	Modeling of Decision Making	6
	Master Thesis	12
	Programs and Project Audit	6
	Optional Courses (choose one):	
	E- Government	6
	Professional Ethics for Audits	6

	Internal Audits	6
3	Individual Areas of Performance Audit Practice	6
	Quality Management and Audit	6
	Master Thesis	18
		90

Study plan part-time:

Semester	Title	ECTS-Credit
1	Research Work	6
	Management Accounting Theory and Practice	6
	Performance Audit Theory and Practice	6
	Master Thesis	6
2	Modeling of Decision Making	6
	Programs and Project Audit	6
	Internal Audit	6
	Master Thesis	6
3	Financial Audit	6
	Quality Management and Audit	6
	Master Thesis	6
	Optional Courses (choose one):	6
	E. Government	6
	Professional Ethics for Auditors	6
	Internal Audits	6
4	Individual Areas of Performance Audit Practice	6
	Master Thesis	12
		90

Each module description (*Annex 3*) covers following information: name and contact details of the lecturer, the structure of the course, study requirements, recommended optional study components, work load and credits awarded, learning outcomes and methods of teaching and assessing, course content.

Students select the topic of their Master thesis in the first semester. They can choose from a list of proposed topics for the Master's thesis or propose their own topic. Students are required to pass two intermediate assessments of their thesis; for the first assessment, they submit an outline of their thesis to their supervisor, and for the second assessment, they submit a draft of their thesis.

The final draft needs to be submitted a month before the defense of the thesis. If it is approved by the supervisor, it is submitted to the reviewer at least 14 days before the defense of the thesis. The Master thesis is of research character and is meant to yield new findings in scientific research. Students' research skills are supported by encouraging their participation in seminars and conferences and being given the opportunity of publishing their thesis together with their supervisor.

The standard form of assessing learning outcomes is through examinations, however, intermediate assessments can be in the form of colloquiums, written papers, practical assignments etc. There are two examinations sessions within each academic year when students have to pass their exams. Students of the program "Performance audit" need to pass exams in all of the ten modules in order to qualify for the defense of their thesis. Individual terms are set by the University for students who, due to particular circumstances (i.e. illness, family circumstances, and natural disaster), cannot take the tests during the regular examination time. Taking the exam after the regular examination period is also possible in separate cases and is subject to permission of the Faculty Dean/Institute Director. The employment of alternative regulations for students with disabilities or chronic illnesses is foreseen, under the condition that they present relevant documents. Since March 2012, MRU has a fully designated ECTS system in place, with all modules corresponding to those requirements.

The University employs a 10-point grading system, with 1 being the lowest grade and 10 being the highest. The minimum positive grade is 5. A detailed description of the grading system can be found in the table of section 1.2.3 of the Application. Table 2 in section 1.2.3 shows the grades of the last cohort of students. The grades are cumulative and are made up of qualitative and quantitative assessment criteria. The examination results are also discussed with the students. The modes of assessment, including learning outcomes etc. are described in the individual module descriptions.

Timetables of examinations are prepared and announced no later than two weeks before the examination session. The timetable is said to be organized so that students have at least three days between examinations (two days in between credit tests). Program teachers provide individual or group consultation for students during the examination periods, either in person, via email or through the virtual learning environment. Students and teachers are required to comply with the rules of the Codes of Ethics of the University. In case of any academic dishonesty with regards to the assessment of study achievement, students are expelled from the University. Examinations or pass/fail evaluations

can be taken only once. Examinations or pass/fail evaluations taken in advance and failed are considered an academic debt¹.

3.3. Educational objectives

The main objective of the Master's program "Performance audit" is to prepare highly skilled performance audit specialists, who are able to perform high-quality audits in public and private institutions, corporations and various forms of business enterprises. The University has formulated the following three main tasks that graduates are meant to be able to perform: 1) internal performance audits of public sector institutions; 2) external performance audits of public sector institutions and of the entire state including its governance system's structural components; 3) internal and external performance audits for private companies in the private sector. In line with these qualifications, students are expected to acquire skills of management accounting, leadership, entrepreneurship and communication to a range of target groups. They are also expected to be able to work scientifically and to apply ethical principles in different fields of auditing. A full list of expected learning outcomes can be found in section 1.3.3 of the Application. The University states that the learning outcomes are in accordance with relevant rules and regulations (*Application 1.3.3*).

3.4. Labor market situation and employment opportunities

Graduates of this program will be able to work as internal or external audits in public and private institutions, corporations and various forms of business enterprises, as employees or self-employed.

The University obtains data about the job market situation and graduate employability from a variety of sources, including graduate surveys (*see*

¹ If a student registered for a course at the beginning of the semester does not pass (either by failing or not attending the examination), it is considered that the student holds an academic debt. The first re-take is free of charge; however, in the case that a student fails the test a second time, they are required to pay for the credits of the subject. Students, who hold a place financed from state budget and have no more than three academic debts, may redo the examination within the next semester. All students may redo the examination within the next semester while continuing with the regular study program, but they need to pay module credits to repeat the failed module if they hold an academic debt into the semester next after next. If they do not express their choice of repeating the failed course within 15 days from the end of the term, they are expelled from the University as non-achievers. A student holding a state-financed place may repeat a module once. When doing so, it is possible to take exams twice. Students paying tuition fees and holding such debts may choose individually when to eliminate them: they may indicate in their plans the terms of accounting. After failing an exam, a student may take it once again free of charge. For any other retakes, the student has to pay the fee set by the University.

Application 1.4.1). Table 3 in section 1.4.1 gives an overview of the graduate employment rates of the program from 2005 to 2012. The University states that, as all 50.000 companies in Lithuania are required to conduct a performance audit at least once every five years, the demand for audits is ensured. According to the President of the Lithuanian Chamber of Audits, the Chamber predicts an increase in the demand for audits, particularly in public service institutions and the National Audit Office, however, the exact demand for audits seems to be difficult to predict, as it is a relatively new profession in Lithuania and requires assessment on appropriateness and cost-effectiveness.

The University obtained information from the National Audit Office of the Republic of Lithuania, who state that they have employed numerous graduates from the University's program "Performance audit" and can confirm the relevance and appropriateness of their university training for the execution of performance audit activities in the public sector. Further, the President of the Institution for Internal Auditors is quoted, who also confirmed that the program is consistent with today's labor market demands and expectations, and that students of the program successfully apply theory learnt during studies in practice. Based on the feedback of social partners, the University predicts that the demand for performance audits in the coming year will not be less than 20 professionals for internal, 10 for external and not less than 50 professionals for public sector audit. The University also states that, in response to the financial crisis, Lithuania has been able to be highly flexible in wage determination, which has led to an increase in economic growth; however, the labor market still remains a challenge for the country. Employment rates should therefore be seen in the light of this.

3.5. Access and admission requirements

According to the University, the admission requirements to the study program are comprised in accordance with corresponding legal regulations (*Application section 1.5*).

Applicants are selected considering the highest competitive score of their Bachelor studies. Applicants are required to have completed a Bachelor's degree in the field of public administration, management and business administration, political or economic sciences in order to apply for the program.

Tuition fees are granted to students who are orphaned and were born 1987 or later and students with disabilities of the first disability group on the basis of

providing adequate documentation. Credit transfer from other universities is possible within the framework of the Lisbon Recognition Convention. Further details on the admission requirements are offered in section 1.5.1 of the Application.

Registration to the program modules is one in three steps; initial registration (students make study plans of all compulsory and optional courses), main registration (students are given their timetables and may register to other modules that have vacancies, in case they were not able to get their desired modules), and final registration (students confirm their study plans).

3.6. Quality assurance

Information on the quality assurance procedures and regulations can be found in the Application in section 1.6. The University states that quality assurance in study programs is regulated by various legal acts on a European, national and institutional level.

The external quality evaluation and assurance in Lithuania is carried out by the Centre for Quality Assessment in Higher Education, which is reported to be the only institution authorized by the Ministry of Education and Science to assess and accredit Higher Education Institutions (SKVC). The SKVC performs three main types of evaluation: evaluation of existing study programs, evaluation of new study programs, and institutional review of Higher Education Institutions. According to the University, the first external evaluation regulated under the Law on Higher Education and Research (2009) will be held in 2014. The University states that according to these regulations, Higher Education Institutions are accredited every six years for either two or six years, and study programs can be accredited for three or six years.

The University has been awarded with the Diploma Supplement Label (in 2010) and the ECTS Label (2012).

Regarding internal quality assurance, MRU has got a quality culture in place, which means that the entire academic community participates in the process of quality monitoring, evaluation and assurance. This is done by the principles of subsidiarity; the responsibility for the quality of studies is distributed among all members of the academic community, with their involvement being in accordance with their competences and authorization. Thus, students, teachers,

department and faculties, administration and centers, the Senate, the Vice-rector and the Rector are involved in the quality assurance process.

Since 2008, the University has been applying the regulations of the "Methodology of the Evaluation" and "Assurance of the Study Quality Assurance", which include criteria in: quality assurance policy and procedures, certification, monitoring and periodical assessment of study programs and awarded qualifications, assessment of study outcomes, assurance of the quality of the teachers' competence, resources for studies and support to students, information systems and public dissemination of information. In 2012, Study Program Committees were established for each study program in order to ensure high quality level.

Feedback about the study programs and its subject is given by students and Alumni through various questionnaires, which are organized and implemented by the Study Program Committees of each faculty, together with the Academic Affairs Centre and Student's Representative Body. Results of the questionnaires are generally made accessible to students before the final examinations. Teachers can access feedback regarding their taught subject online. All questionnaires are completed voluntarily and anonymously.

All issues around the content of subjects, their evaluation criteria and structure are discussed during meetings within the departments, as well as with representatives of student organizations and representatives of the Committee of Academic Affairs.

Communication between students and lecturers is possible through the online "Moodle" platform and through direct meetings. Every lecturer has got certain office hours during the week, which are shown on the University webpage. Information regarding the program, modules, exams, etc. is available on the internet pages of the University and the faculties.

The University regularly organizes events regarding career and employment issues, like the annual career day. To assess graduate employment, various graduate and alumni surveys are conducted using social networks. Cooperation with Lithuanian Labour Exchange and other social partners in private and social sectors also allows the monitoring of graduate employment, and statistics from the State Social Insurance Fund Board of the Republic of Lithuania under the Ministry of Social Security & Labour provide some information about the average wage of graduates.

A Code of Ethics (see Annex M) is put in place, which sets moral principles and provisions of professional behavior that all members of the University, including students, are expected to abide by.

In the implementation of the study programs, the University follows the Law amending Equal Opportunities for Men and Women of the Republic of Lithuania and the Constitution of the Republic of Lithuania as well as other legal acts. Social matters are taken care of by the administration of the Institute of Humanities and of Division of Economy Science. The University reduces or dismisses the fees for students facing financial difficulties and applies exemptions for receiving loans. Loans to finance the expenses of studies can be granted by the "Lithuanian State Science and Studies Foundation" and the University can support students from socially deprived families with the "Student Support Fund".

Free psychological service is provided for the student community. The University states that social problems of students with handicap and of orphans are given special attention.

Many facilities, including the library, reading rooms, toilet facilities and the café are wheelchair-accessible, and some computers are designed for disabled people, including handrails and an enlarged mouse. The computer program MAGic is installed on some dedicated computers, with which texts can be magnified and different colors and contrasts can be selected for easier reading. There is a room of special needs, in which emergency assistance can be provided, and which can be used for the intake of medication and the hygienic care of young children.

4. Personnel and spatial equipment

4.1. Teaching Personnel

Annex 5 includes brief CVs of all teaching staff of the program "Performance audit". There are ten teachers teaching this program, seven of which are professors. Five professors teach full-time and five are adjunct professors, who particularly teach the practical oriented modules. The percentage of lectures taught by professors is in accordance with legal requirements.

According to the University, the number, ratio and recruitment procedure of the teaching and academic staff is regulated by national law and University legal

acts. A full-time teacher is assigned a 5-year position to a primary post by means of an open competition. The competition is announced by the Rector of the University. Not less than one third of the Admission Commission members consist of non-University employees. Upon opening a competition for the position of head academic or professor, there has to be at least one international, independent, member within the afore-mentioned commission. Teacher performance evaluation is conducted every 2.5 years.

Internal training for the teaching personnel is organized by the Personnel Centre, Research Centre and Academic Affair Centre. Teachers also take part in EU funded projects and by visit universities abroad. For an overview of seminars and projects for teachers aimed at improving the quality of teaching, see section 2.1.3 of the Application.

4.2. Equipment and Facilities for Teaching and Research

Section 2 of the Application offers detailed information about the premises and the technical equipment the University possesses and the study premises and equipment are also further listed and described in Annex C. The facilities of MRU comprise of a modern conference hall with translator cabins, various classrooms, digital classrooms, internet reading rooms and stand-alone workstations in the lobbies.

Currently, the University holds about 1300 stationary and mobile computer stations, and over 200 printers and scanners, which are available for students and employees. All working stations are connected to the Internet network, and laptop computers can connect to the wireless network in nearly all of the University premises including student homes. The University has a contract for leasing Microsoft programs as well as various other software programs. Detailed information about the University's computer and electronic resources can be found in section 2.3.3 of the Application.

The MRU library subscribes to 53 databases and contains a total of 2378000 copies of publications. The library is open seven days a week, nearly around the clock. It is accessible for people with disabilities. The Application gives a link to the webpage with a list of facilities that could help students with disabilities (*Application 1.6.7 and 1.6.10*). Section 2.3.2 offers information about the facilities and technologies of the library, as well as information about the publications and subscriptions it holds. Databases and other information about the library are presented in Annex D and E.

The University receives funds for staff (teachers and researchers) and materials from the State, University and external funds (European Social Fund, Education Exchanges Support Foundation, the Research Council of Lithuania) by ways of competition (*see Application 2.3.4 for more details on funding*).

5. Institutional environment and structural conditions

Mykolas Romeris University is a public institution of the Republic of Lithuania. The University was registered in December 1997; its founder is the Seimas of the Republic of Lithuania (*the Parliament of the Republic of Lithuania*). Its autonomy and activity are based on the Constitution of the Republic of Lithuania, the Law on Education and Science of the Republic of Lithuania, and the University Statute. Since its registration, the University has improved both qualitatively and quantitatively.

The University describes itself as a dynamic University which is constantly improving and expanding its spectrum of provided services and its sector of studies. Recently, it included study programs of humanities, informatics and natural sciences.

It is comprised of the following seven faculties: Institute of Humanities (7 study programs), Faculty of Economics and Finance Management (10 study programs), Faculty of Politics and Management (23 study programs), Faculty of Law (18 study programs), Faculty of Social Policy (34 study programs), Faculty of Public Security (9 study programs). Altogether, it currently offers 31 Bachelor study programs and 69 Master programs and has about 11329 students enrolled (data from 22 March, 2013). For more information on the faculties and the courses offered, see Application 3.1.1.

The University includes following establishments: a Centre for Academic Affairs; a Research Centre; a Library; an Academic Ethics Centre; an International Relations Office; an India and a Francophone Study Centre; a Communication and Marketing Centre; a Project management Centre; a Services' Sale Centre; a Property Management Office; an IT Centre; a Health and Sport Centre; a Chancellery Office; a Cultural Activities Office.

The Faculty of Politics and Management includes three institutes (Institute of Political Science, of Management and of Public Administration). The program "Performance audit" is offered in the institute of management, which was founded in 2012, after joining two departments. The Faculty of Politics and

Management offers three Bachelor study programs and 20 Master study programs, and out of them the Institute of Management offers one Bachelor, and six Master study programs. Currently, as total of 2701 students are studying within the Institute of Management, who are being taught by a total of 48 teachers (11 of which are professors). The University states that cooperation among all units ensures a continuous improvement of the study programs, search for resources, and involvement of social partners.

6. Expert Report

I. Preliminary remarks:

The evaluation of the following study programs at the Mykolas Romeris University subject to accreditation was carried out according to a structured procedure:

Faculty of Politics and Management:

- a) "Organizational Management" (Bachelor of Business and Management);
- b) "Public Policy and Management" (Bachelor of Political Science);
- c) "Audit of Activities (Performance Audit)" (Master in Management);

Faculty of Economics and Finance Management:

- d) "Law and Customs Activities" (Bachelor of Law);

Faculty of Law:

- e) "Biolaw" (Master of Law);
- f) "European Union Law and Governance" (Master of Law, in cooperation with the University of Montesquieu - Bordeaux IV);

Faculty of Public Security:

- g) "Environmental Law" (Master of Law);

Faculty of Social Policy:

- h) "Mediation" (Master of Law);

Institute of Humanities:

- i) "English for Specific Purposes and the Second Foreign Language" (Bachelor of Philology);
- j) "Philosophy" (Bachelor of Philosophy);

During the first step, the documents submitted by the University underwent a written evaluation by the expert group with regard to the specified criteria as well as disciplinary and substantive aspects.

During the second step an on-site visit at the Mykolas Romeris University was carried out. The results of the written evaluation served as a basis for the on-site visit by the expert group at the Mykolas Romeris University.

The following experts were appointed by the accreditation commission of AHPGS for the evaluation of the study programs:

As representatives of the higher education institutions:

Prof. Dr. Ursula Fasselt, Frankfurt University of Applied Sciences, Frankfurt

Prof. Dr. Wolfram Hahn, praxisHochschule für Gesundheit und Soziales, University of Applied Sciences, Cologne

Prof. Dr. Marion Halfmann, Rhine-Waal University of Applied Sciences, Kleve

Prof. Dr. Maria-Eleonora Karsten, Leuphana University, Lüneburg

Prof. Dr. Axel Olaf Kern, University of Applied Sciences, Ravensburg-Weingarten

Prof. Dr. Jens Löcher, University of Applied Sciences for Police and Public Administration, Wiesbaden

Prof. Dr. Ute Kötter, Munich University of Applied Sciences, Munich

Prof. Dr. Gerd Morgenthaler, University of Siegen.

Prof. Dr. Peter Schäfer, Niederrhein University of Applied Sciences, Mönchengladbach.

Prof. Dr. Burkhard von Velsen-Zerweck, Magdeburg-Stendal University of Applied Science

Prof. Dr. Sibylle Wollenschläger, University of Applied Sciences,
Würzburg-Schweinfurt

As national representative:

Assoc. Prof. Dr. Jurgita Pauzaite-Kulvinskiene, Vilnius University, Law
Faculty

As student representative:

Sarah Schmelzer, Westfälische Wilhelms-Universität, Münster

Liliya Khazeeva, Albert-Ludwigs University, Freiburg

According to the applicable guidelines for international accreditation – in particular the Standards and Guidelines for Quality Assurance in the European Higher Education Areas (ESG) of the European Association for Quality Assurance in Higher Education (ENQA) and the „Rules of the Accreditation Council for the Accreditation of Study Programs and for System Accreditation“ (Decision of the Accreditation Council of 8 December 2009 in the version of 20 February 2013; Drs. AR 11/2013) – the responsibility of the experts during the accreditation process consists in the evaluation of the study program concept and the plausibility of its intended realisation at the higher education institution.

Taking into consideration the „Order of the Minister of Education and Science of the Republic of Lithuania on the Approval of Description of External Assessment and Accreditation of Study Programs“ (24 July 2010, No. ISAK–1652), this pertains, in particular, to “program aims and learning outcomes”, “curriculum design”, “stuff”, “facilities and learning resources”, “study process and student assessment”, and “program management”.

II. The study program to be accredited:

“Audit of Activities (Performance Audit)” (Master in Management)

The study program “Audit of Activities (Performance Audit)”, offered by the Faculty of Politics and Management, is a Master program which awards a total of 90 ECTS credits according to the European Credit Transfer System. One ECTS credit point corresponds to an average workload of approximately 27

hours. The study program is designed as a full-time program with an intended duration of three semesters (1.5 years) and as a part-time program with an intended duration of four semesters (2 years). The total workload amounts to 2.430 hours. For the full-time form, this is divided into 518 contact hours and 1.912 hours of independent study. For the part-time form, the workload is divided into 296 contact hours and 2.134 hours of independent study. Studies complete with the higher education degree "Master in Management". The final goal of the program is to prepare highly skilled performance audit specialists, who are able to perform high-quality audits in public and private institutions, corporations and various forms of business enterprises. Students are expected to acquire skills of management accounting, leadership, entrepreneurship and communication to a range of target groups. They are also expected to be able to work scientifically and to apply ethical principles in different fields of auditing. The study program is divided into 10 modules taught in English and Lithuanian. The preparation and presentation of the Master thesis covers 30 ECTS credit points. Students were first admitted to the program in 2011. Admission requirements for the program specify a Bachelor degree. Applicants are selected considering the highest competitive score of their Bachelor studies. Applicants are required to have completed a Bachelor's degree in the field of public administration, management and business administration, political or economic sciences in order to apply for the program. The annual fee is currently set at 6.240,- Litas (approx. 1.810,- Euro) for the full-time form and 4.680,- Litas (approx. 1.355,- Euro) for the part-time form. Graduates of this program will be able to work as internal or external audits in public and private institutions, corporations and various forms of business enterprises, as employees or self-employed.

III. Expert Report

On 30th April 2013 the relevant documents were made available to the group of experts for written evaluation with regard to the specified criteria as well as the disciplinary and substantive aspects. The results of the written evaluation were sent back to the AHPGS up to the 25th July 2013. The results of the written evaluation served as a basis for the open questions forwarded to the University by 22th August 2013.

After the University had submitted the responses to the open questions by 27th September 2013, the AHPGS processed these and the application documents, as well as a summary of the application for each study program. These

documents were forwarded to the members of the on-site expert group as basis for the on-site visit.

The on-site visit was carried out between 18th and 19th November 2013 according to the specified schedule. The expert group was accompanied by representatives from the head office of the AHPGS.

The expert group met for preliminary talks in advance to the on-site visit. They discussed the submitted application documents and the results of the written evaluation as well as the resulting questions and problems. Furthermore, they planned the on-site visit at the higher education institution.

The experts conducted talks with university management, representatives of the faculties, program directors and teachers as well as with a group of students. The facilities including the library were evaluated.

The expert report is structured according to the assessment spheres provided in the document "Order of the Minister of Education and Science of the Republic of Lithuania on the Approval of Description of External Assessment and Accreditation of Study Programs" (Order No ISAK-1652). The criteria will be discussed in a comprehensive manner in the following.

(0) Introduction and comprehensive remarks

Mykolas Romeris University is a public university of the Republic of Lithuania that was founded in 1997. The university is divided into five faculties "Faculty of Economics and Finance Management", "Faculty of Law", "Faculty of Politics and Management", "Faculty of Public Security", and "Faculty of Social Technologies". The university also houses the "Institute of Humanities". The faculties are divided into 10 departments and 12 institutes, including Business and Media School.

The study programs available for assessment are offered in the Faculty of Politics and Management (Bachelor programs "Organizational Management" and "Public Policy and Management", Master program "Audit of Activities (Performance Audit)"), Faculty of Economics and Finance Management (Bachelor program "Law and Customs Activities"), Faculty of Law (Master programs "Biolaw" and "European Union Law and Governance"), Faculty of Public Security (Master program "Environmental Law"), Faculty of Social Policy (Master program

“Mediation”), Institute of Humanities (Bachelor programs “English for Specific Purposes and the Second Foreign Language” and “Philosophy”).

The programs offered by the university span the areas of law, economics, management and business administration, psychology, informatics, political sciences, public administration, social work, sociology and educology. As a new development, the university has developed two bachelor programs in the area of Humanities, the “Philosophy” program and the “English for Specific Purposes and the Second Foreign Language” program. Students of the Mykolas Romeris University can select from over 70 different study programs, thereof about 10 Bachelor and 60 Master programs.

The strategic objectives, in particular creation and implementation of international joint study programs, creation and implementation of new national study programs in response to the market needs, development of distance learning and continuing education study programs and promotion of scientific research activities were discussed in the meetings with the university administration as well as with the faculty representatives of the relevant for assessment study programs.

Discussions held during the university visit showed the international orientation of the university. Challenges such as the problem of falling enrolment figures, related to the demographic change within the country, implement the need for this international orientation.

Another aspect within the discussions had been the strict requirements placed by the Lithuanian Ministry upon the structure of study programs to organise interdisciplinary study programs (cf. e.g. “Description of general requirements for the Master’s study programs”, approved by Order No V-826 adopted by the Minister of the Republic of Lithuania on 3 June 2010²). From the viewpoint of the expert group, some of these requirements hinder the university from more successful and efficient management of international study programs. Bearing this in mind, some of the following recommendations have to be addressed to the Lithuanian Ministry, if applicable with the goal of modification of the current requirements for study programs.

The following aspects had already been discussed at the university, but it could be necessary to repeat them again:

² E.g. the requirement that at least 30 ECTS credits are to be awarded for the completion of the final thesis

One of the main advantages of the university from the viewpoint of the expert group is clearly its course towards innovation, which is vividly shown in the development of new study programs that are relevant to the Lithuanian labour market. Some of the study programs available for assessment are specifically designed with an orientation toward specific vocational fields (e.g. "Environmental Law", "English for Specific Purposes and the Second Foreign Language", "Audit of Activities (Performance Audit)", or "Biolaw").

According to the experts, such orientation of the study programs at the labour market primarily involves the risk that the graduates might find only a few alternative employment options if there are changes of requirements within the intended vocational field or if there is any decrease of the program's relevance to the labour market in individual areas. Potential employers should be able to draw upon the interdisciplinary and basic skills of expertise of the applicants, e.g. in the form of more generic and methodical capabilities.

On the other hand, as had been discussed in different meetings, the expert group acknowledges the reasons for implementing more interdisciplinary programs by Mykolas Romeris University. Due to the restricted public financing of the universities in Lithuania, all universities are anxious to find as many students as possible. In this case, labour market related, specific study programs seem to be more attractive to prospective students than broadly based programs.

A significant challenge in some of the existing study programs is the fact that it is difficult to achieve an adequate cohort size that is economically appropriate for the university. The university administration requires a minimum enrolment of 15 students per study program. In view of the fact, that the number of students is expected to fall, this issue could become an even more serious problem.

The expert group also discussed the question of whether the legally stipulated awarding of 30 ECTS credits required by the Lithuanian Ministry is thoroughly justified for the Master's thesis in the study programs with an explicit orientation toward practical application. With a study program comprised of a total of 90 ECTS, one third of the entire scope of the program would thereby be spent on developing and writing of the thesis, which is reasonable for the development of general theoretical knowledge and to enable students to create and carry out an extensive independent research project. Nevertheless, according to the aforementioned recommendations addressed to the Lithuanian Ministry, the study programs (curricula and structure) should be more flexible and content

related. Hence, it is considered to be meaningful to reduce the scope of the Master's thesis in exchange for more courses directly related to the learning outcomes of the program. Moreover, with these transitions of the requirements, especially for Master degrees, the study programs could be designed to require certain postgraduate work experience along with practical skills given higher priority.

Profiles of the assessed study programs became an object of close investigation during the on-site visit. While taking an overall view it is difficult to distinguish the strategy across the entire university and the uniqueness of each specific study program within a faculty. For instance, the Master Program "Environmental Law" with the final degree "Master of Law" is offered by the Faculty of Public Security, located in Kaunas, and not by the Faculty of Law. Moreover, some of the courses seemed to be quite similar. As an example, the "Organizational Management" (Bachelor of Business and Management) and the "Public Policy and Management" (Bachelor of Political Science) could, from the experts point of view, been put together to a more general Bachelor program with specialisations. The subsequent panel sessions with the representatives of each faculty helped to clarify these questions concerning the subject-specific curriculum and distinctive educational objectives of these programs.

Another aspect was the discussion about the final degree to be awarded for the completion of the study programs. As a background, the final degrees to be awarded in Germany are only divided in "Bachelor/Master of Arts" and "Bachelor/Master of Science" at which the programs "of arts" cover the area of social science and humanities and the programs "of science" cover the area of natural science. In Lithuania the Universities are more or less free to grant degrees in different fields, e.g. "Master in Management", "Master of Law" or "Master in Political Science". In this case, the experts are wondering, why e.g. the Faculty of Public Security grants the final degree "Master of Law" by completion the Master program "Environmental Law" and why it is not part of the Faculty of Law. In this aspect, the experts make two recommendations: On the one hand, the ministerial regulation could be reconsidered. Perhaps, it could be clarified, which degrees are to be given under which content related needs to which study programs. On the other hand, the University could review whether the offer of study programs should be done regarding the final degree to be awarded. For example, the Faculty of Law could offer all "Law Programs". But it should be bear in mind, that there are comprehensible arguments against that recommendation.

Overall, the experts see a large amount of potential in paying more attention to the development of general faculty-specific Master's degree study programs in addition to the sometimes-specific study programs being offered. On the one hand, the subject-specific curriculum profile of the respective faculty or departments is to become more clearly visible in these Master's degree study programs with a generalist orientation. In doing so, the issue should be discussed of which excellent subject-specific skills the students will demonstrate after graduating. Furthermore the focus of Master's degree study programs with a generalist orientation should be more intensively placed upon the acquisition of scientific skills. There is also the option to develop doctoral programs out of these study programs to create faculty-specific "Graduate Schools" or something similar. Another advantage of such study programs would be the fact that even in the case of the removal of specialised Master's degree study programs, e.g. due to changes in the envisioned vocational fields or even due to falling enrolment rates, there would still be options for being able to offer the corresponding curriculum, e.g. via specialisations within the study programs. From the viewpoint of the expert group, this would enable the sustainable development of the faculties independently of the labour market and the falling enrolment figures. In conclusion, the internal cooperation between the teachers within the faculties that has been less marked so far could be improved, as all of the teaching staff could be involved in the development of these study programs.

From the viewpoint of the expert group the objective of the international orientation of the university is sensible and particularly reasonable against the background of the falling enrolment figures. Nevertheless there are also some unresolved aspects with regard to the study programs available for assessment. So far it has not been structurally stipulated at Mykolas Romeris University that at least the Master's degree study programs include obligatory portions taught in English (entire semesters or modules), for instance. Even with regard to study programs such as "Environmental Law" English skills would be sensible, if not actually necessary. Offering modules taught in English could also strengthen exchange programs with other universities, for instance.

Within this context the experts view the offering of "joint study programs" to be a sensible development and supplement to the current portfolio of the university. Nevertheless it is to be taken into consideration for these procedures that the administrative effort required for these study programs can be considerably high. This should be taken into consideration in the workload planning of the university administration. During the discussion of their study conditions with the

students, some of them expressed critique of how the joint program “European Union Law and Governance” offered in cooperation with the University of Montesquieu - Bordeaux IV is being organized; namely that the schedule of the lectures was often published too late for the students to have enough time to prepare for classes. The schedule of this program should be published as early as possible.

The administrative effort that was mentioned also gains significance within the framework of the quality management of the university. So far the teachers have been legally required to spend a portion of their working hours on administrative and organisational tasks as well, for instance. With regard to the tasks for self-administration at the university, the expert group considers this to be sensible and reasonable. With regard to the quality management of the entire university, the experts discussed the profile and the responsibility of the interdisciplinary “Centre for Academic Affairs” that is intensively devoted to the subject of the quality development of the study programs as well as of the university overall. Within this context the experts appreciate organisation of the “Study Program Committees” and – overall – of the “Committee for Quality Assurance”. Continuous evaluations of the meetings of these committees should be initiated.

Some of the specified potentials for development were already addressed in other accreditation procedures carried out at Mykolas Romeris University. It is to be noted that, on the one hand, accreditation involves checking compliance with certain specified criteria. In this regard the experts come to the conclusion that the existing study programs essentially fulfil the specified criteria as well as the national legal regulations. On the other hand, the recommendations for the quality development and improvement of the study programs offered by Mykolas Romeris University are considered by the expert group to be an important objective of the accreditation procedure. The focus of such is support of the teaching staff, the faculty as well as the university administration. The expert group is thoroughly aware of the fact that the university sees itself facing various internal challenges as well as externally stipulated basic conditions (e.g. requirements of the Lithuanian Ministry) that will take time to overcome. Nevertheless the potentials seen by the experts are to be understood as indicators to support the university in its development as much as possible.

The criteria for the accreditation of study programs in Lithuania as per the “Order of the Minister of Education and Science of the Republic of Lithuania on the Approval of Description of External Assessment and Accreditation of Study Programs” (July 24, 2010, No. ISAK–1652) will be discussed below.

(1) Program aims and learning outcomes

The study programs to be assessed during the current assessment procedure are divided into the undergraduate Bachelor's degree study programs

- "Organizational Management" (Bachelor of Business and Management),
- "Public Policy and Management" (Bachelor of Political Science),
- "Law and Customs Activities" (Bachelor of Law),
- "English for Specific Purposes and the Second Foreign Language" (Bachelor of Philology) and
- "Philosophy" (Bachelor of Philosophy)

as well as the following Master's degree study programs:

- "Audit of Activities (Performance Audit)" (Master in Management),
- "Biolaw" (Master of Law),
- "European Union Law and Governance" (Master of Law),
- "Environmental Law" (Master of Law),
- "Mediation" (Master of Law).

The study programs belong to the following five faculties: "Faculty of Politics and Management", "Faculty of Economics and Finance Management", "Faculty of Law", "Faculty of Public Security" and "Faculty of Social Policy" and "Institution of Humanities".

The objectives of the study programs in connection to the structure of the study programs show that the university is successfully pursuing the realisation of its goal to develop nationally relevant study programs with reference to their significance to the labour market. These important aspects were discussed in the introduction.

Graduates of the **Master's degree study program "Audit of Activities (Performance Audit)" (Master in Management)** are to perform high-quality audits in public and private institutions, corporations, and various forms of business enterprises. In particular this involves identification of audit problems, collection, and summation of scientific data and obtained audit evidence, as well as the implementation of the strategies and approaches for solutions to this based upon scientific findings. The students are to acquire skills in management for public and private sectors, as well as abilities to audit the financial data and apply legal regulations. The intent enables students to critically and, in particular, responsibly evaluate the possible risk, to avoid or mitigate it through planning and performance of audit procedures. The challenges that might occur during the

process of audit and which require immediate and flexible reaction evidenced in the fields of study of "Individual Areas of Audit of Activities (Performance Audit) Practice" and "Modelling of Decision Making". All in all the modular structure is evaluated to be expedient for reaching the set objectives. Graduates of this program will be able to work as internal or external auditors in public and private institutions, corporations and various forms of business enterprises, as employees or self-employed. The University states that, as all 50.000 companies in Lithuania are required to conduct a performance audit at least once every five years, the demand for audits is ensured. According to the President of the Lithuanian Chamber of Audits, the Chamber predicts an increase in the demand for audits, particularly in public service institutions and the National Audit Office. The potentials for development are seen in the inclusion of internship into the curriculum of the study program, since there is none by now. Since the study program "Audit of Activities (Performance Audit)" is very specific and is aimed at a considerably narrow field of work, graduates have to be trained to perform these specific tasks in practice. Further recommendation concerns the sphere of employment. Although the university claims that there is a growing demand for audits in Lithuania, the expert group require that students should receive support and directives from the university or faculty administration concerning the employment opportunities and feedbacks from future employers.

(2) Curriculum design

All of the study programs are designed so that they conform to the full extent of the requirements specified by the Lithuanian Ministry.

One ECTS credit point covers approximately 26.6 hours of study. The total amount of work performed by students is divided into contact hours and predicted individual work. Students are required to obtain 120 credits in Bachelor degree programs and 90 credits in Master degree programs. Most of the programs are offered on both full-time and part-time basis. One module normally has a scope of 6 ECTS credits and is completed within one semester. This corresponds to the Lithuanian as well as the European requirements regarding modularisation. The Bachelor thesis covers as a rule from 6 to 15 ECTS credits and the Master thesis covers always 30 ECTS credits. In examination assessments the university applies a 10-point grading system, 1 being the lowest grade and 10 the highest. The minimum pass grade is 5. Most of the courses are offered in Lithuanian.

The Master degree program **“Audit of Activities”** covers 90 credits (a workload of 2,430 hours). It is offered in full-time (3 semesters) and part-time (4 semesters) forms. The total workload for full-time/part-time students is divided into 518/296 contact hours and 1912/2134 hours of individual work. The curriculum comprises 11 modules including Master thesis. Obligatory internship is not envisaged. The final paper is awarded 30 credit points. Courses are taught in Lithuanian and English.

The expert group evaluates the fundamental structure of the study program to be reasonable. Even with regard to the pressures of the examinations it is considered to be feasible to accomplish the tasks required in the study program.

According to the curriculum of some of the Master's degree study programs, for instance “Performance Audit” and “Mediation”, thesis is completed in parallel to studies starting from the first semester. One advantage of this structure from the viewpoint of the expert group is the fact that it allows students to address research issues in a more in-depth way from the very beginning of their studies. On the other hand, as discussed in the introduction, the experts recognise the risk that the broad scope of the Master's thesis in the more application-oriented Master's degree study programs lacks room for imparting subject-specific curricula. Referring back to the recommendation made in the introduction, when implementing the generalist Master's degree study program the university should retain this high number of credits for the thesis and clearly declare it as research work. Therefore, the University could consider making an appeal to the Lithuanian Ministry for more flexible regulation of the scope of the Master's thesis and thereby to reduce it in exchange for studies relevant courses.

The development of modules that are offered across multiple different study programs is encouraged, insofar as their curriculum contents are appropriate. There are curriculum contents in the Bachelor's degree study programs “Organizational Management” and “Public Policy and Management” that should be offered for both study programs together. This will strengthen the interdisciplinary cooperation of the instructors across study programs and faculties as well as contribute to sparing of resources.

Given the international orientation of the programs evaluated and of the University policy in general, compulsory modules taught in English should be added to the study programs. Furthermore, the University is strongly encouraged to offer entire individual semesters in English or to design individual compulsory modules in English. This will contribute to the international orientation and profile

of the university on the one hand, while significantly simplifying foreign exchange opportunities for students as well as for instructors on the other. Foreign language skills, comprising the abilities to lead professional correspondence and conduct negotiations with foreign partners, imply a valuable advantage for students to gain the interest of prospective employers. It should be mentioned that during the meeting with the expert group the students spoke fairly good English and showed an enthusiasm for more courses offered in foreign languages. As seen from the curriculum of the study programs, most of the Bachelor programs (except for "English for Specific Purposes and the Second Foreign Language") have the introductory course "Foreign language for specific purposes" only once during the whole period of studies; whereas the Master programs (except for the joint program "EU Law and Government" managed exclusively in English) require no compulsory courses in foreign languages. Although it is claimed that the students are offered various print as well as digital resources in order to improve their foreign language skills independently, the expert group firmly recommends the faculty administrations to implement mandatory introductory classes along with content related courses taught in English.

All in all the experts conclude that the requirements of the criterion related to these 13 study programs for accreditation have essentially been fulfilled.

(3) Staff

Teacher performance evaluation is conducted at Mykolas Romeris University every 2.5 years and a full-time teacher is assigned a 5-year position to a primary post by means of an open competition. The University offers regularly internal trainings and opportunities to take part in EU funded projects as well to visit universities abroad.

Overall, the teaching and the academic staff of Mykolas Romeris University shows high level of commitment and potential for the execution as well as further development of the study programs they are responsible for. The expert group came to the conclusion that there is a strong corporate identity and positive group dynamics among the university and faculty administrations.

There are 17 teachers employed in the Master degree program "**Audit of Activities**", of them seven professors working on full-time basis, five associate professors, and five adjunct instructors, who teach the practical oriented modules.

Due to the fact that the similar “Master of Law” degrees are being offered in different faculties, the expert group was concerned whether competition among the faculties is very strong and whether it creates any hindrances to the successful realization of their objectives. The answer was that there is almost no rivalry between the faculties due to the historically cohesive organization of the university as well as certain centralization of funds by its administration. Hence, there is much stronger outward-directed competition with other institutions than within the university itself.

The expert group reports that quantitative adequacy and qualitative development of the teaching staff should be further implemented and improved. The same observations have been made after the discussions with students. The university has to be flexible and react accordingly to the changing conditions concerning the demand for teaching forces as well as the current stagnation and even falling enrolment figures in Lithuania. Therefore, the expert group advises the university to offer modules (or to create a whole faculty), which will stand for the “profile” of this or that faculty and, hence, delineate the main advantages of it as well as of Mykolas Romeris University in general. This is considered to be an effective way to attract prospective students as well as to establish contacts with employers. At the same time this accent on specificity has to be combined with the generalist orientation, especially concerning the Master degree programs, when due to these shared modules one could immediately recognise the profile and the educational aims of the faculty.

Further room for improvement the expert group sees also in the introduction of more courses (optional or obligatory) for those teachers who want to continue their education. This way the university could prepare new instructors who are trained according to the didactic requirements and the curricula needs of this particular institution.

The decreasing number of students at the Lithuanian institutions of higher education makes the problem of resources highly tangible. Since Mykolas Romeris University is partially financed by the tuition fees of its students, it is of great importance to keep the enrolment numbers at high as possible. The increasing workload of the instructors due their participation and preparation of various distance learning programs as well as extra hours during the examination periods constitute additional expenses for the budget of the university. The expert group suggests that under such conditions the university should review further financing options, such as promotions of projects concerning third-party financing, application for various scholarships, or the acquisition of endowed

professors. Within this context the expert group also recommends stabilising the cooperation with external partners such as national and international companies and organisations and to represent this transparently.

With regard to the accreditation of the available study programs the expert group considers the criterion (3) Stuff to be fulfilled.

(4) Facilities and learning resources

During the on-site visit of Mykolas Romeris University the expert group had an opportunity to see the condition of study premises as well as of learning resources. Overall it was concluded that the university offers appropriate facilities in sufficient number and good quality for the execution of the available study programs.

The study objectives of the Master degree program **“Audit of Activities”** are achieved through the use of modern physical as well as virtual spaces and facilities of scientific research and communication provided by the Mykolas Romeris University. The MRU library subscribes to 53 databases and contains a total of 2378000 copies of publications. The library is open seven days a week, nearly around the clock and is accessible for people with disabilities. Each faculty is appointed a “thematic librarian” who is specialised in respective field and can assist students as well as the teaching staff in finding necessary information.

The University maintains several auditoriums for lectures and seminars, an auditorium for special purposes with translation equipment, and a number of reading and internet rooms in the main building. There are sufficient classrooms throughout the university camp to conduct courses with larger as well as smaller number of students.

The library contains ample print and internet resources for academic research. Students can order books or find necessary scientific publications on the official website of the university library. It is considered worthy to underline the adequate number and high quality of computer stations available for students’ use.

It was observed that the university ensures suitable access and provides special equipment for students with disabilities to move within the university building, such as automatic chairs at staircases, for example. Additional facilities are also

provided for sport and leisure activities (such as a gym with modern furnishings). The University receives funds for staff (teachers and researchers) and learning materials from the State and external funds (European Social Fund, Education Exchanges Support Foundation, the Research Council of Lithuania) by ways of competition.

Teachers working at the Mykolas Romeris University have their own recreation room where they can take a break before or after the classes. However, from the discussions with the teaching personnel it became clear that there is a certain lack of space explicitly designed for the instructors e.g. for preparation of a course, for conducting research, or holding office hours. The experts see potential for development in this area.

For most of the learning facilities in terms of lecture halls and library premises containing various print and technical materials are situated in the main building, the compactness of the university campus is acknowledged to be an important factor. Therefore the question arises whether the learning opportunities of the same quality and quantity are being provided in the Kaunas branch of Mykolas Romeris University. Moreover, it was not fully clear for the expert group why the university decided to locate the Faculty of Public Security, hence, the study program "Environmental Law", in another city. These questions should be taken into further consideration by the university.

Concerning the facilities for distance learning, since 2005 the University has been employing the electronic learning platform "Moodle". It holds available information regarding the modules and courses of the study program for both students and teaching personnel. It is also used to maintain contact between students and teachers. Although the university started to implement study programs for distance learning quite recently, there is great commitment among the teachers to develop and expand this method of education. This method is evaluated positively by the expert group, particularly considering the aforementioned challenges in financing and falling enrolment numbers, which the Republic of Lithuania and the university are facing at the moment. With corresponding effort the university can develop a unique feature in this field through highly professional implementation that would also be able to make an impact in Lithuania and Europe.

Interviews with students revealed that they are content with learning facilities the university offers them, though some expressed a wish to have more input from their teachers in terms of the complexity of lecture material as well as assistance to find additional sources for independent learning. Furthermore, the

students strongly identify themselves with the university, which is particularly noticeable when they explain their choice of the place of studies and the advantages of the university in comparison with others.

All in all the experts conclude that the facilities and learning resources correspond to the criterion both qualitatively and quantitatively.

(5) Study process and student assessment

As an introduction, all of the study programs available for accreditation show a clear structure. As discussed, the set objectives of the study programs are reasonable and expedient from the viewpoint of the expert group.

The module structure of the study program “**Audit of Activities**” is evaluated to be appropriate and ensures the acquisition of professional, intercultural, and special competences on the area of activity management. The amount of time foreseen for classes and independent work is evaluated to be expedient for reaching the set objectives.

The requirements for the exam system are regulated and transparently accessible to the students. The exam workloads are considered to be appropriate for the study program level from the viewpoint of the expert group. Mykolas Romeris University has an active engagement in the development of its distance learning study programs.

An important aspect in the meeting with the students was that they were very active and willing to share their experiences at the MRU with the experts group. The positive impressions of the experts were further enhanced by the enthusiasm the students showed when talking about the career perspectives the university education enables them with.

One of the critical points articulated by the students was lack of consistency in the organisation of joint programs; namely students of the program “European Law and Governance” complained that the perpetual changes and their short-hand announcement to students obstruct them from effective preparation for classes. Thus, the expert group highly recommends the faculty to solve this problem.

Within this context the efforts of the university to implement new methods of teaching and learning are noted. During meetings there are encouragements to

increase the concentration on “problem-based” learning methods that could lead to further identification of the students with the university in the Bachelor's degree study programs in particular. A focus on corresponding methods of teaching and learning could also create a unique feature of the university.

Concerning the methods of teaching, the expert group had an impression that not all students fully comprehend the meaning of self-study time and how it should be implemented. The time given for independent work is not used effectively for learning purposes, which is proved by the fact that some students can combine full-time study with full-time employment. Hence, they achieve lower academic results and do not dedicate enough effort for the preparation of classes. Other students claimed that they are not given sufficient material to learn by their lecturers and therefore they have too much of free time. From this situation the expert group drew a conclusion that students, especially those coming directly from school, still expect teachers to provide them with all required knowledge instead of working on themselves. Thereupon, the teachers should instruct the beginners to approach self-study with more responsibility and schedule it accordingly.

International direction and encouragement of exchange programs is a broadly propagated policy of the European universities. Mykolas Romeris University also claims to offer a vast number of opportunities for its students to attend educational institutions abroad. However, the students expressed certain doubts concerning the availability of such due to lack of informational and financial support. Within this context, the expert group suggests the university to be more assertive in inspiring its students to gather international professional experience, foreign language skills, and general maturation. The university should also strive to pay increased attention to imparting the curricula of the study programs in English at the module or semester level.

The options for the students to obtain information about the study programs being offered are extraordinarily well developed. The homepage of Mykolas Romeris University that is kept up-to-date and clearly designed is to be mentioned in particular. All of the necessary information about the course of studies, the modules, the international exchange programs, residential options in Vilnius and financial support options can be found on there.

In order to further improve the support options for the students, the experts suggest focussing more intensively on support options for the students across the study programs. The development of a “career centre” to accompany

students in the transition from university to working life is suggested. Events with national and international organisations as well as “soft skills” courses offered across multiple study programs should be considered within this context such as application or assessment training courses and seminars on rhetorical or other types of communication.

In light of the business management orientation of some study programs, the establishment of an institution that supports students in founding their own companies is suggested. This is recommended taking into consideration the aforementioned partly challenging social framework conditions under which the university must act.

All in all for this criterion the experts conclude that the support options are thoroughly provided for the students. The criterion is considered to be fulfilled accordingly.

(6) Program management

The achievements the university has made in terms of the quality assurance of the study programs available for accreditation are essentially convincing. The quality assurance system of the university encompasses the following structural divisions:

The university has developed a “quality assurance policy” from which the corresponding procedures are derived. The study programs as well as the awarded degrees are also examined at regular intervals and adjusted as necessary. Another component is the examination of the educational objectives of the study programs, its successes and the satisfaction of the students with their studies. Corresponding surveys are then carried out, even at the level of the instructors. The focus is on the skills of the instructors, according to the university. Another evaluation level is focussed on the structural conditions of the university. Issues such as the suitability of the facilities or the technical equipment are the focus of this evaluation. As previously addressed, great value is placed on transparently supplying the students with information that is relevant to them. According to statements from the university, it also wants to inform the public about the development of the university. Overall the structuring of the quality assurance of the university is oriented around the standards recommended in the “European Standards and Guidelines for Quality Assurance” (ESG), which is positively noted by the experts.

Overall the experts come to the assessment that the quality assurance procedures related to the university and the study programs are clearly organised and structured processes.

For the further development of the system the experts recommend making the results of the evaluations of the study programs or modules accessible to the students as well. Although the students indeed impressively confirm that the university essentially acts upon their feedback, there was neither overview of the results of the evaluations nor a summary of the derived measures. In addition to making them accessible, the results related to the study programs should also be discussed with the students. Otherwise there is the risk that the students' identification with the quality assurance measures and their willingness to participate in the quality assurance will subside.

Within this context, the external perspective of the expert group on the various study programs of the different faculties should be noted. In addition to the various transfer errors in accreditation documents, the profile of the university or even of the respective faculties in which different study programs are offered in particular is not clearly recognisable from the documents. The university should place more value on the external presentation of the profile of the university in order to make this profile clearly recognisable.

The national and international rankings held at regular intervals which include this university primarily show the high satisfaction of the students with their university.

IV. Summary:

(1) Comprehensive Results of the External Assessment

In summary it can be stated that all of the study programs fulfil the assessment criteria from the viewpoint of the experts. In addition to the overarching aspects that were presented in the introduction to the assessment, the qualification objectives, the design and the structure of the study programs in particular were the focuses of the assessment. Aspects related to quality management as well as the learning resources, facilities and staff were discussed.

The university's strategy and the involved objectives of "internationalisation", "orientation toward the labour market", "expansion of the distance learning

portions" and "expansion of the research activities" in comparison with the study programs available for assessment shows that the university is on a good path. The university presents itself as a formative educational institution for the Republic of Lithuania that possesses significant unique characteristics in particular due to its innovative capacity and the modern study programs it offers that are relevant to the labour market. With regard to the challenges the university is facing such as the falling enrolment figures, these are necessary for the sustainable development of the university. From the viewpoint of the expert group the university should put more intensive efforts into the transparent and self-confident external presentation of these unique features and thereby the independent profile of the university in order to ensure the high degree of satisfaction of the students in the future as well.

As discussed in the introduction, the comprehensive suggestions of the experts are related to the following issues in particular:

1. The university's implementation of its internationalisation strategy should also include requiring mandatory attendance of modules taught in English as a portion of all study programs. Offers should also be established for promoting the exchange of students as well as instructors.
2. For the Master's study programs to be accredited, the curriculum should be strengthened with a more intensive orientation toward application that are relevant for the national labour market. Specifically it should be considered whether the scope of the Master's thesis (30 ECTS credits) could be reduced in exchange for program-specific curricula. Meetings with the responsible national offices may need to be pursued for this. New teaching and learning formats (such as problem-based learning) should be discussed for the level of Bachelor's degrees.
3. The expansion of the distance learning portions should be continued and implemented more intensively particularly at the level of the Master's degree study programs. The use of the distance learning elements to support and accompany periods of self-learning should be considered across all of the study programs.
4. The University should consider the time intended for self-study with more attention. As it was observed by the expert group, some students do not always realise the purpose of independent work and therefore cannot rationally organise it. One option could be the arrangement of explanatory sessions with first semester students where they are informed about their responsibilities as students of higher educational institution and are also

instructed in using diverse research opportunities as well as various methods of independent learning.

5. The development of generalist Master's degree study programs that are faculty-specific or span multiple faculties should be more strongly promoted. On the one hand the orientation toward research should be taken into consideration more intensively in these study programs. From the viewpoint of the experts this would also make it possible to expand the doctoral programs and thereby the research activities of the university. In addition to these possibilities, the development of generalist Master's degree study programs also has the advantage that the study programs that may have previously been considered small in terms of the number of enrolled students perhaps due to the falling enrolment figures could now merge into these study programs as areas of specialisation. In conclusion comprehensive utilisation of resources is possible through increased cooperation within the faculties.

Furthermore the experts suggest establishing and expanding more intensively interdisciplinary support options for the students. A „career centre“ is conceivable for this that could support the students in the transition from university to working life as well as promote contact between the university and potential employers. The recommendation that a centre should be established at the University for supporting students who are interested in founding their own businesses has a similar objective. This can promote the cooperation of the students across faculties and blends in seamlessly with the innovative capacities of the university.

(2) Results of the External Assessment for Specific Study Programs

With regard to the accreditation of the available study programs the experts come to the conclusion that they will submit a recommendation to the accreditation commission of the AHPGS for a positive decision regarding the accreditation of the study programs by the Lithuanian Ministry.

Taking the results of the written „preliminary assessment“ as well as the results of the on-site assessment at Mykolas Romeris University into account, the results in the form of tables as well as the strengths and potentials for development of the respective individual study programs will subsequently be presented.

“Audit of Activities (Performance Audit)” (Master in Management)

Item No.	Assessment sphere	Assessment of the sphere, points
1	Objectives of the program and projected study results	3
2	Structure of the program	3
3	Stuff	3
4	Material resources	3
5	The course of studies and its assessment (selection of students, assessment of achievements, support of students)	3
6	Program management (program,e administration, external assurance of study quality)	3
		Total ø: 18

The program “Audit of Activities” is evaluated to be a rational study program aimed at preparing specialists to deal with financial data and legal regulations in order to obtain audit evidence. Its curriculum design gives a good impression, however, the scope of the master thesis is highly recommended to be reduced, thus leaving space for such crucial elements of university education as internship, for example. The fact that the graduate students have to be able to perform explicitly practice oriented tasks, such as to collect and analyse data particular for each case, as well as to calculate and evaluate the possible risk, the program should require the completion of a compulsory internship.

7. Decision of the Accreditation Commission of AHPGS

The resolution of the Accreditation Commission is based on the university's application, as well as the expert review and the on-site visit covered in the assessment report. The on-site visit took place on November 18th and 19th 2013.

The Accreditation Commission of the AHPGS has discussed the procedural documents and the vote of the expert group. The Master program “Audit of Activities (Performance Audit)” is to be completed with the awarding of the academic degree “Master of Management”. The program was first commenced in 2011. The program covers 90 ECTS-Credits and is designed on a full-time basis with an intended duration of three semesters and on a part-time basis with an intended duration of four semesters.

The Accreditation recommendation grounds itself on the following documents:

1. Order of the Minister of Education and Science of the Republic of Lithuania On the Approval of the Description of the Full-time and Part-time Study Forms. 15 May, 2009, No ISAK-1026. Valstybės žinios, 2009-05-21, Nr. 59-2325.
2. Order of the Minister of Education and Science of the Republic of Lithuania On the Approval of the Description of the Procedure for the External Evaluation and Accreditation of Study Programmes. 24 July, 2009, No. ISAK-1652 (Revision of the 29 July, 2011 Order No. V-1487 of the Minister of Education and Science of the Republic of Lithuania). Valstybės žinios, 2011-08-06, Nr. 100-4702.
3. Order of the Minister of Education and Science of the Republic of Lithuania On the Approval of the Description of General Requirements for the Degree-awarding First Cycle and Integrated Study Programs. April 9, 2010, No. V-501. Valstybės žinios, 2010-04-17, No. 44-2139.
4. Order of the Minister of Education and Science of the Republic of Lithuania On the Approval of the Description of General Requirements for the Master's Study Programs. 3 June, 2010, No. V-826. Valstybės žinios, 2010-06-10, No. 67-3375.
5. Order of the Minister of Education and Science of the Republic of Lithuania On the Approval of the Description of the Law Study Field. 19 August, 2010, No. V-1385. Valstybės žinios, 2010-08-28, Nr. 102-5306.
6. Resolution of the Government of Republic of Lithuania on the Approval of the Qualification Requirements of the Higher Legal Education for Persons Wishing to Take up the Position of Judge Following the Procedure Laid Down by the Laws. 4 October, 2002. No. 1568. Valstybės žinios, 2002-10-09, No. 97-4288.
7. Resolution of the Government of Republic of Lithuania on the Approval of the Lithuanian Qualifications' Framework. 4 of May, 2010. No. 535. Valstybės žinios, 2010-05-15, No. 56-2761.
8. Republic of Lithuania Law on Higher Education and Research. April 30, 2009, No. XI-242. Valstybės žinios, 2009-05-12, No. 54-2140.

The AHPGS Accreditation Commission considers that the Lithuanian accreditation criteria elaborated in the documents listed above are fulfilled. The AHPGS Accreditation Commission recommends the accreditation of the study program to the Lithuanian Ministry of Education and Science for the duration of six years.

The recommendations formulated in the expert's report are to be taken into consideration.