

# Expert group joint opinion

Evaluation Procedure: Assessment of Study Field

Higher Education Institution: EKA University of Applied Sciences

Study field: Economics

Experts:

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# Summary Assessment of the Study Field

## Summary Assessment of the Study Field

The report is prepared by expert group developed for the evaluation of the study field "Economics" of Ekonomikas un kultūras augstskola (EKA) three study programs and consists of these persons:

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Experts received from the Quality Agency for Higher Education (AIKA) the academic bachelor's study program "Business Economics" (code 43311), the professional bachelor's study program "Accounting and Auditing" (code 42344) and the first level professional study program "International Trade and Logistics" (code 41341) self-assessment reports and recommendations and training for experts, and schedule for the EKA visit.

According to the agenda the experts visited EKA on 7th and 8th October 2020 and had:

- meetings with administration and academic staff, with students, graduates and employers;
- an acquaintance visit with infrastructure and library;
- got acquainted with diploma theses of students of all study programs.

After careful reading of the received documents, including Self Assessment report (SAR), site visit and discussions with all stakeholders the experts are able to form a rather clear general view of the study field "Economics".

The study programs of the field are focused on the acquisition of economic knowledge and the ability to apply it in a company. Economically educated people are necessary for the development of the Republic of Latvia, this is also indicated in such documents as the Latvian National Development Plan for 2014-2020 and the Latvian Sustainable Development Strategy until 2030. The programs are prepared to comply with the legal requirements of the Republic of Latvia. The study environment, which consists of material and technical base and academic staff, plays an important role in ensuring a high-quality study process. EKA provides students with a study environment that meets the requirements. The university has a large library, computer programs are used in the study process and especially the acquisition of a professional first level study program is as close as possible to the real work environment. University lecturers have appropriate education, industry professionals are also involved in the implementation of programs. However, it should be noted that students make relatively little use of the opportunities offered by the Erasmus + mobility program and their involvement in research is insufficient. The experts evaluate the study field "Economics" to be accredited as good.

## 1. Management of the Study Field

### Analysis

EKA is aware of the needs of employers for internationally educated personell, even more so if the country is heavily dependent on foreign trade (as e.g. Germany) or comparatively small (as e.g. Luxemburg, Latvia, Lithuania or Estonia). Thus the programmes addresses relevant fields of education (SAR, p. 5). EKA thrives to educate „thinking personalities for the global market, who become industry leaders“. With the study direction „Economics“ these aims can be reached, thus the Study direction fits perfectly in the strategy of EKA.

Additionally parts of the courses are based on blended learning and foster research skills, the latter being not the rule throughout many other programmes in Europe.

EKA analyzed state and regional regulations, executed a SWOT analysis and worked on "threats"

and "weaknesses" (SAR, p. 15-17).

There is a clear structure of the administration (depicted in a graph „Struktura“) with clear lines and responsibilities. By involving all stakeholders in the study direction council EKA have the opportunity to update the study programme regularly, ensuring that programmes are in line with labor market requirements".

The processes are defined, including a calendar for main activities agreed on well before the start of the academic year.

Based on the laws and regulations of Latvia the university has defined the processes and prerequisites for immatriculation of students. The Senate of EKA as governing and controlling body supervises the regulation and approves of them. The regulations are publicly available on the website of EKA.

After checking documents and testing students an individualized recognition of previous competences is conducted. Any decision can be challenged (within 10 days) by the student to get it checked over again. EKA has set and explained rules of immatriculation as well as acknowledgement of prior studies. The procedure is clearly described, correct and efficient.

EKA has a system of checking and counterchecking the academic achievements of students, especially in the case of academic research papers. All rules and regulations are clearly set up, defined and communicated.

Administrative staff meets on a weekly basis (minimum, additionally other means of communication). During these meetings all questions, that might interfere with a proper way of studying (e.g. quality, processes) will be discussed and resolved (SAR, p. 18).

All relevant information is published on the webpage of EKA. The web pages are very informative and trilingual (LV, RU, EN).

EKA makes widespread use of electronic checking of texts against plagiarism, e.g. all final papers and scientific articles submitted for publication in the EKA scientific publications are checked. Furthermore, EKA uses Common Computerized Antiplagiarism Checking System, which is common for Latvian higher education institutions. However, there is no 100% checking against plagiarism, as smaller classroom work, assignments, research papers and project reports will only be examined in those case that arises suspicion with the docent (SAR, p. 21). This, of course, is fully acceptable, as experienced docents will always detect questionable work.

## **Conclusions. Strengths and weaknesses**

The study direction is set up properly. The structure and procedures of EKA are clearly defined, in force and efficient. EKA management as well as management of study direction achieve structured processes that provide good study and learning opportunities for students to be well educated parts of the future workforce.

Strengths:

EKA offers flexible options for studying, so a full-time version as well as part-time and distance-learning versions are available. Not only in times of COVID-19 pandemic these options are helpful for many students, but also as many students have more chores and tasks than studying (e.g. earning money, family life etc.). Thus EKA can address a broad variant of interested young people to become students at EKA.

No weaknesses can be detected.

## **2. Efficiency of the Internal Quality Assurance System**

## Analysis

EKA has a Quality Policy, but it is only partially publicly available on the website. According document (general document for Quality Assurance in EKA) "EKONOMIKAS UN KULTŪRAS AUGSTSKOLAS DARBĪBAS PAMATI (fragments)" paragraph 2.5. "Iekšējās kvalitātes nodrošināšanas sistēma" it partially overlaps with the SAR of the study fields. A basic Quality Assurance system has been established and is maintained. The organization has no general understanding of Quality Management systems and their use for development and operational efficiency, the EFQM model of excellence has been invoked, but that was confusing during the visit due to expectations stemming from SAR, but it was discovered that there were not clearly defined other European standards EKA has implemented in its Quality Management system as none was available. Only the principles set in the ESG and the provision of quality control throughout the EKA are visible. Lack of adherence to generally accepted Quality Management principles makes it difficult to evaluate and report on processes, for example, complaints and suggestions for improvements that are negotiated verbally and are not documented. The improvement is being implemented, but it is difficult to integrate it into the overall system for at least statistical reasons. It is impossible to get the total number of complains from the previous period as they are not compiled anywhere — they partly stays in surveys, partly in the post box for suggestions, partly solved through Student Council etc. Quality Assurance basics are defined in EKONOMIKAS UN KULTŪRAS AUGSTSKOLAS DARBĪBAS PAMATI / UNIVERSITY OF APPLIED SCIENCES BASICS OF OPERATION (fragments).

The processes of development and review of study programmes corresponding to the study field, as well as the mechanisms for obtaining feedback (including for students, employers, graduates) are defined, logical, efficient and accessible to all involved parties. The weak point is the involvement in scientific research as earlier data shows that 98% of income comes from student fees, now it is 80%, while the rest comes from EU projects, which are also related to the educational process. As scientific research should be a part of studies, this is an area for improvements, the involvement of employers in scientific work, the fulfillment of employers' orders by the EKA would also help to increase students' activity in scientific work. Students, graduates and employers generally seem to be very satisfied with the quality of the studies. Feedbacks from surveys are regularly analysed.

All data on the study programmes corresponding to the study field are collected and analyzed, the information is used for improvements — collected in EKA self-evaluation reports (The main document to look for Quality Assurance system results). There is no evidence of deeper analysis of these yearly reports over a longer period of time. There are data about number of students and number of graduates in each study programme, the survey of the students results, publications of the academic staff, the academic staff itself. The information obtained from students is of great importance in the process and the improvements to be made are coordinated with them.

In SAR EKA has identified ESG Part 1 standards that require increased attention. To improve the performance of the study programmes and its correspondence to the study field, goals and activities have been determined. EKA has identified ESG Part 1 standards that require increased attention. That is done in the Studies Directorate self-assessment report. To improve the performance of the study programmes and its correspondence to the study field, goals and activities have been determined, but there are no further actions. EKA doesn't have statistics about nonconformities and proposals for improvement outside these surveys. Part 1.4./4. "Internal procedures and mechanisms for ensuring the qualification and quality of work of the academic staff have been established" has been defined in Description of the Study Field (Plan / Do part form Plan-Do-Check-Act four-step management method for the control and continuous improvement of processes), has Student's survey results and E-environment review (Check part), but there are no clear further actions for

improvement (Act part). The same for Part 1.4./5 "Ensured that information is collected and analyzed on students' progress, graduates' employment, students' satisfaction with the study program, on the efficiency of the academic staff's work, available study resources and their costs, essential indicators of the university's activities." — it is only collected in Survey results and Annual self-evaluations (Check part), but it is not analysed deeper, not followed by improvements. Part 1.4./6 talks about procedure for improvements, about updating study content, guidelines and other documentation while lots of improvements and changes can be in other areas and may not be connected with updating any of the documents. Conclusion is that there are confirmations about working on all ESG Part 1 mentioned topics, collecting needed data, but there are no clear picture what to do with these results and how to use them in the best way for EKA future development. EKA should focus more on ESG guidelines as sometimes they are implemented partially, sometimes not implemented, for example:

1.1. Policy for quality assurance is not developed involving external stakeholders. According self-evaluation they are involved generally in study content updating while ESG paragraph 1.1. isn't about study content.

Paragraph 1.7 from ESG is about information management. Analysis of KPIs are missing from self-evaluation reports.

ESG 1.8. Yearbook in web page contains information that is not up-to date as information about newly opened court room is in all yearbooks since year 2016 and at the same time it's not possible to find anywhere information about monitoring of students expectations, needs etc., there are no information how many students participates in surveys, what are the questions, what was the answers etc.. It may be valuable to revise yearbooks content and how this document is prepared in general.

It's hard to read and understand EKA SWOT analysis from self-evaluation paragraph 1.3 as it seems wrongly prepared: it looks more like just statements about situation and not a risk management tool. SWOT analysis is correct when columns differ by helpful / harmful for achieving objectives and lines should be sorted as internal origin (Strengths, Weaknesses) and external origin (Opportunities, Threats). SWOT analysis for the next year's self-evaluation and quality assurance system is one of the things that should be updated by using correct SWOT analysis methodology as a given long term recommendation."

## **Conclusions. Strengths and weaknesses**

There is a basic Quality Assurance system principles visible in the EKA, but they can't be systematically used for improvements as they are not managed properly, yet EKA Quality Assurance principles helps to reach study field and corresponding study programme targets and results.

There are procedures implemented to establish and review study programmes, to get feedback, procedures are clear and available to all interested parties. EKA analyses study programmes self-evaluation reports, analysis can be used for future improvements.

EKA has identified ESG 1. parts principles to follow, but part of them are more formal and not usable for improvements, they stays just as a report. EKA targets are mixed with policy and even with operational tasks as there is no clear distinction between these terms within organization.

Strengths:

- Well established Quality Control system
- Very good communication with students, they can propose any improvements and easily complain (if needed)
- Good connections with employers, they appreciate graduates of the EKA
- Student overall satisfaction with teaching and learning processes

Weaknesses:

- Lack of understanding on how to use wisely Quality Management principles and system for continuing improvements
- Quality Management system of the EKA is just basics and it is less developed than similar systems in higher education institutions in Latvia.

### **3. Resources and Provision of the Study Field**

#### **Analysis**

To provide students with all the necessary materials, the tuition fees are determined based on EKA's accounting data and the assessment of costs.

EKA has developed the financial resources for the implementation of the study field by cost estimates from the previous years. Calculations are made following the CM regulations Nr. 994. "Procedure for the institutions of higher education and colleges regarding their financing from the state budget."

EKA has identified the infrastructure resources and the material and technical provision required for the implementation of the study direction. EKA has set up computer rooms for teaching and studying, a WiFi network, accessible by students, Library with books and e-books, suitable to fit the number of students, the study programmes and scientific work and researches. This information experts got from EKA self assessment and on the visit at EKA.

EKA has developed and it implements and complies with the procedures for attracting highly skilled teaching staff. The staff is highly trained and skilled, has comparatively long lists of publications, which are, even in an international context and compared to rather large universities, excellent. The number of docents is more than adequate for the number of students.

The University devotes 13% of the available budget to the financing of scientific research and / or artistic activities.

The following infrastructure resources are provided for the study direction: logistics room (visual materials, geographical maps (Latvia, Europe, world) and 20 computers with special software, computer class with 12 computers, where different accounting programs are available, business incubator room. wireless free internet for students and teachers, students have the opportunity to follow the study process in the EKA e-environment, EKA website, EKA application, Moodle and BigBlue Button, E-Nexus, which are also provided for teachers in Latvian and English, which are updated annually and also available for distance learning students. There is also specialized software provided to implement the study direction: "Tilde Jumis" (accounting and warehouse management software), accounting software "PayTrack", business simulations (BSS) and logistics software, the integrated tariff management system. Teaching staff uses BigBlue Button to conduct lectures for distance learning students.

To attract qualified teaching staff, a competition is announced for elected academic positions and visiting teaching staff. Academic staff is evaluated based on their education, pedagogical work experience, professional work experience, achievements in science and / or creative work and communication skills, including in Latvian and English. Faculty members are offered to attend various educational events organized by both EKA and other institutions. The quality of the teaching staff's work is assessed by analyzing the results of the student survey (twice a year), which, according to the information obtained, is filled in by about 20% of all university students, e-learning course quality Moodle (four times a year), scientific and creative activities (once a year) , adherence to the schedule of classes, communication with the administration and students and the number of complaints provided (if applicable).

Each year EKA organises events like, scientific seminars, methodological seminars and conferences, participation in international scientific conferences in Latvia and abroad and in different projects, teaching courses at foreign universities and courses in line with the identified training skills, to

develop the qualification of its academic staff.

EKA provides informative support (Student Guide), methodological support (consultations, colloquium and necessary information about the study course Moodle), career support (guest lectures, study tours in companies and organisations, participation in professional competitions, Business Incubator, internships), financial support places, flexible payment schedule, tuition fee discounts), technical support (prevention of e-environment malfunctions). Also, foreign students have the opportunity to receive psychological support in the first months to help them feel comfortable in the new environment, including Latvian language and culture training.

EKA provides easy access to many free and several paid-for databases for scientific literature and sources, for example EBSCO, SpringerOpen Journals (more information: <https://www.augstskola.lv/index.php?parent=88&lng=eng>) (SAR, p.33).

However, in order to sustainably offer these advantages, EKA needs to earn money - or be at least "break even". Student numbers are very small (SAR, p. 19.), which on one hand offers excellent ratios for academic supervision and counselling, on the other hand makes it with some respect difficult to open up learning groups and study mutually with peers. Furthermore, the peer-reviewer does not fully understand, in how far it is economical for EKA as well as feasible in terms of study-teams etc. to have numbers like 2 students (Part time logistics) or 4 students (Business Economics) in a year (here the last study year).

## **Conclusions. Strengths and weaknesses**

Resources and Provision of the Study Programmes are good. EKA has the necessary resources and support to take care of the development of scientific research. The necessary infrastructure resources, including material and technical support, and their availability for both teachers and students are provided in EKA environment. It would be recommended to place references in English in the library, so that non-Latvian speakers also know where some books are located. The best teachers are hired through a competition to ensure quality education for students, in addition to offering teachers a variety of educational activities to improve their knowledge in a variety of areas.

Strengths:

- Good infrastructure for studies.
- The university's financial support for students is one of the strengths, considering that nowadays there are often working students, for whom a flexible payment schedule is one of the values, as well as opportunities to receive grant places or other tuition discounts for good results.
- The psychological support provided to foreign students and the opportunity to learn the Latvian language and culture

Weakness:

- References and the content in the library are only in Latvian

## **4. Scientific Research and Artistic Creation**

### **Analysis**

The relation between scientific research creation in the study direction and the study process has been defined: EKA's vision is to implement social and humanities study-programmes on a multicultural and interdisciplinary way. The study directions address this goal. EKA partially has developed mechanisms to promote the involvement of the students in scientific research. This is done by methodological support, in the semester before students have to write a research paper (SAR, p. 10). EKA staff conducts various research projects, which amount to a good level of activities. Staff involvement and motivation can be derived from numerous publications of papers,

participation in conferences, conducting of scientific research projects and the like. For example, EKA has formed research teams in each of the research directions. For example, during the reporting period, the study direction "Economics" has approved a number of research directions and, in each of them, a research group was established, for which specific tasks were formulated. For example, the research direction's "Economics and Finance" working group consists of Professor V.Zariņa (coordinator), Professor S.Keišs, Associate Professor J.Titko, Assistant Professor I.Lejniece, Assistant Professor A.Sannikova, Assistant Professor I.Brante, Lecturer E.Čerkovskis. Work results of the group are as follows: 5 publications in internationally indexed databases (Scopus and Web of Science), participation in 4 international scientific conferences, 5 students' articles in the International student conference proceedings, 5 students' presentations at the International student conference (SAR, p. 43). However, the effect on teaching and the consideration to take students as young researchers into the projects, should be reconsidered. During the one site visit most of the students were not aware of the research activities.

EKA has many ties to foreign institutions, which blend down in various incoming staff (guest professors), a lot of outgoing staff and an interchange of students. However, these numbers could be enlarged to have a more open and more multinational approach.

## **Conclusions. Strengths and weaknesses**

The relation between scientific research creation in the study direction and the study process has been defined. EKA partially has developed mechanisms to promote the involvement of the students in scientific research. EKA staff conducts various research projects, which amount to a good level of activities. However, EKA should invest more in scientific activities of staff and students alike, develop more and better means to transfer scientific work into teaching and more openly communicate the research projects among the student body.

EKA has many ties to foreign institutions, which blend down in various incoming staff (guest professors), a lot of outgoing staff and an interchange of students. However, EKA should promote the international outgoing possibilities to students and staff in a more thorough way and support incoming activities by inviting foreign professors and students.

Strengths:

- the potential for scientific activities exists with staff involvement and staff motivation.
- students are prepared to participate in scientific work.
- international relations and networks do exist.

Weaknesses:

- EKA staff should pay more attention for development lectures within each module to transfer the research activities and knowledge to the students.
- Students are not actively involved into the research projects, more than just writing research papers (homework) in some modules.
- the international networks are not used and exploited to an adequate level.

## **5. Cooperation and Internationalisation**

### **Analysis**

EKA has established strong cooperation with different institutions from Latvia and abroad, they have listed around fifty partner organizations (list of educational institutions only), around fifty companies

that provide internships for each Study Programme and around sixty incoming and outgoing teaching personnel mobility in the last three years. Difference between these lists with partner organizations were explained as they've been prepared by different persons, so real number may be even higher. There were 17 students from abroad in the last study year in this Study Direction. Cooperation partners gives possibility to improve skills in specific areas directly connected with study field and programmes.

The international cooperation now generally based on ERASMUS+ projects, where the main activities are students and academic staff exchange, the attraction of guest lecturers. There is statistical datasheet on international academic staff mobility provided. There are also cooperation and contacts outside European Union. There are several reasons EKA are not involved in international scientific researches, one of them is size of the EKA that is too small for such involvement in projects. Other is lack of motivation for students to do a research. Cooperation in scientific research with employers have been only in role as responders. That is area for improvement as EKA is not involved in any scientific research in favour of some company — EKA do not sell scientific work. Students and graduates were informed about possibilities to travel and participate in exchange projects, but they didn't had enough time and will to leave their job and family for that as lots of them study only on part time studies and can't spend their working time for studies.

In general all students find places for their internships by themselves, usually internships are provided by their employers in their companies. At the same time EKA can help with their partners if student needs to find a place for internship. During meeting with employers none of them admitted that they have provided and that they can provide internship for foreign students. Still these internships are important part of learning process as it really contributes achievement of the aims and learning outcomes of the study programmes.

There are few NGO's EKA is working with, some NGO representatives participated in employers meeting. Principles how partners are involved in scientific research, mobility and providing internships are described in EKONOMIKAS UN KULTŪRAS AUGSTSKOLAS DARBĪBAS PAMATI / UNIVERSITY OF APPLIED SCIENCES BASICS OF OPERATION.

In the study programmes the managers have contacts to various business organizations and companies to provide internships, which are set up with tripartit agreements.

## **Conclusions. Strengths and weaknesses**

EKA cooperates with networks of businesses and single companies to a large extend. Internationalisation process should be improved.

Strengths:

- EKA has strong cooperation with industry — companies and experts in Latvia
- Employer's recognize quality of the studies in EKA and are always ready to provide internships for students or jobs for graduates

Weaknesses:

- No cooperation between EKA and employers in the field of science
- Restrictions for participation in international scientific researches for example because of EKA size.

## **6. Implementation of the Recommendations Received During the Previous Assessment Procedures**

### **Analysis**

During the previous accreditation of the study field, the experts made recommendations.

1. To merge overlapping programs.

"Innovative Economics and Entrepreneurship" is now a study programme "Business Economics" and "Creative Economics" is not existing anymore to eliminate overlapping programmes. Currently the university offers three study programs "Business economics", "Accounting and audit", "International trade and logistics" in the field of study "economics", which do not overlap with the knowledge offered.

2. Enlarge the courses that develop accounting competences and include the most popular computerized accounting applications.

EKA has added the following study courses to study programme "Accounting and audit". "Computerized accounting and audit" (4CP) and "Accounting software "PayTraq"" (2CP).

3. Enlarge the study courses in foreign languages.

Including increased study courses that have developed accounting competencies and included computer accounting programs. The study programme "Business Economics" was implemented in Russian, but after the amendments to the Law on Higher Education Institutions, which stipulate that studies at private universities and colleges may only offer studies in one of the official languages of EU, this study program will be implemented in English.

4. Supplement the library stocks.

The collections of the library are supplemented every year and, taking into account the implementation of the study program in English, the collections in foreign languages have been significantly increased.

5. To enable the work of graduate and employer committees.

An Alumni Association has been established, where graduates are involved in the implementation of study fields both as employers and as guest lecturers.

After the previous accreditation of the study field the study programme "International Trade and Logistics" was licensed. During licensing process few recommendations was made for programmes improvement:

1. Taking into account the employers' point of view, expand the amount of the study course "International Transport Law" - to fulfill this recommendation EKA has updated the content of the study course "International Transport Law" and in addition, in order to deepen the students' knowledge of transport logistics, the study course "Supply Chain and Distribution Systems" was replaced by a new course: "Transport Logistics", which also deals with topics about transport law.

2. To consider dividing the internship in two parts - to fulfill this recommendation EKA divided internship into two parts. The internship (8 CP) and pre-diploma internship (8 CP).

3. The academic staff needs to pay more attention to the publishing opportunities in internationally recognized journals - EKA mentions that the recommendation has been implemented, but only in part, given the specifics of the program: it is the first level professional higher education program, which is focused on the training of specialists for the labor market. In the implementation of the study programme, industry professionals and practitioners are involved, who provide practical knowledge and training for the work in the profession.

4. To go on working on the highest level study programme creation to provide opportunities for the study programme graduates to continue their studies - EKA mentions that the this recommendation has not been implemented to the full extent, since there are opportunities to continue the studies in the bachelor's program "Business Economics" that offers to specialize in logistics economics. The EKA's strategy does not plan to develop a bachelor's programme in logistics to preclude the opening of a new study direction. It also has to be noted that the labor market specifically requires specialists with college and vocational school education.

All together experts conclude that EKA has followed main recommendations provided during the licensing procedure. The justification given for the partially implemented recommendations is clearly

logically justified.

In 2018 the assessment of changes in study program “Business Economics” has been organized. Main changes are as follows: type of the study programme: from professional to academic study programme; title of the study programme; the content of the study programme and the number and qualification of academic staff.

The expert has recommended to accept made changes in the study programme and no recommendations for improvement were provided.

## **Conclusions. Strengths and weaknesses**

EKA has taken into account the recommendations of experts from the previous accreditation and other relevant procedures and has worked to improve the study field and its programmes.

Strengths:

- the inclusion of the most popular computer accounting programs in the study process
- making the study programme modern and more interesting and diverse for students, is highly appreciated.
- the involvement of graduates in the implementation of study fields is one of the strengths, as it allows students to see what their life might look like after graduating from university, thus creating greater motivation not to give up and continue what they have started.

No weaknesses could be highlighted

## **7. Assessment of the Requirements for the Study Field**

- 1 Pursuant to Section 5, Paragraph 21 of the Law on Institutions of Higher Education, the higher education institution/ college shall ensure continuous improvement, development, and efficient performance of the study direction whilst implementing their internal quality assurance systems:

**Assessment of compliance:** Partially compliant

**Justification:** There are quality assurance basics implemented within EKA, ESG guidelines are followed so system complies with all basic demands. Continuous improvements at the moment are managed less on daily basis, but more on yearly revisions so there is a place for growth for quality assurance system to recognize all small areas that can be changed for better. Missing some statistical data analysis that can be used for improvements as not everything is registered and if registered may not be analysed in a common way, for example, written suggestions and complaints may be analysed separately from mutually received information also because channels to receive such information are different. Quality assurance, quality management systems speed is a key nowadays. This compliance is evaluated yearly and conclusions available as a part of EKA yearbooks yet there is no evidence of broader perspective analysis.

- 2 1.1. The higher education institution/ college has established a policy and procedures for assuring the quality of higher education.

**Assessment of compliance:** Partially compliant

**Justification:** There is quality assurance basics implemented within EKA, ESG guidelines are followed so system complies with all basic demands. Continuous improvements at the moment are managed less on daily basis, but more on yearly revisions so there is place for growth for quality assurance system to recognize all small areas that can be changed for better. Policy is mixed with targets and even operational tasks as there are no clear understanding of these terms within organization. Structure of procedures can be improved for example as receiving feedbacks, complaint management etc. for quality matters are just as important as Human Resource management. So there should be better understanding of Quality Assurance, Quality Management, policy, procedures in EKA to improve.

- 3 1.2. A mechanism for the development and internal approval of the study programmes of the higher education institution/ college, as well as the supervision of their performance and periodic inspection thereof has been developed.

**Assessment of compliance:** Fully compliant

**Justification:** There is "REGULATIONS On the preparation, updating and approval of the study content and implementation description" available, updates are done and content of study programmes are used on daily basis by all involved parts.

- 4 1.3. The criteria, conditions, and procedures for the evaluation of students' results, which enable reassurance of the achievement of the intended learning outcomes, have been developed and made public.

**Assessment of compliance:** Fully compliant

**Justification:** Each study course starts with clearly defined principles what has to be done to successfully complete it. What tests, exams has to be passed, what group works, homework's has to be handed in etc. They are available for each study course in the Moodle.

- 5 1.4. Internal procedures and mechanisms for assuring the qualifications of the academic staff and the work quality have been developed.

**Assessment of compliance:** Fully compliant

**Justification:** There is a document "Studiju virzienu "Ekonomika" attīstības plāns" that contains targets for employees development and it is connected with overall EKA strategy. There are international contacts established to widen possibilities for employee qualification improvements.

- 6 1.5. The higher education institution/ college ensures the collection and analysis of the information on the study achievements of the students, employment of the graduates, satisfaction of the students with the study programme, efficiency of the work of the academic staff, the study funds available and the disbursements thereof, as well as the key performance indicators of the higher education institution/ college.

**Assessment of compliance:** Fully compliant

**Justification:** As Moodle is used for all EKA students, all study results are available for analysis. Surveys of graduates are held every year, there are regular surveys of students about study programme and lecturers, about available literature in the library etc. At the same time there were mentioned book "'Daft R.L. (2015) Organizational theory and design. Cengage learning.'" for Management studies that are not available in the EKA library's database.

- 7 1.6. The higher education institution/ college shall ensure continuous improvement, development, and efficient performance of the study direction whilst implementing their quality assurance systems.

**Assessment of compliance:** Partially compliant

**Justification:** As mentioned earlier, there are quality assurance basics implemented within EKA, ESG guidelines are followed so system complies with all basic demands. But as there are only basics implemented of the quality system, compliance with the requirements of regulatory enactments provided, it's not evident that improvements are really continual and processes efficient, lot of improvements are done in cycles. EKA targets, KPIs are mixed with policy and even with operational tasks. EKA should get knowledge what is Quality Assurance, Quality Management and how to use them for improvements. After that there should be a revision of documents and revision of the content of the reports, of KPI's so these documents and reports can really become usable for future improvements.

- 8 R2 - The cooperation with different organisations from Latvia and abroad implemented within the study direction ensures the achievement of the aims of the study direction.

**Assessment of compliance:** Fully compliant

**Justification:** There is "Partneru\_saraksts\_EN.docx" — list of partner organizations and "Studentu\_mobilitate\_EN.docx" — list of mobility between partner organizations and EKA. These lists are different, partners are different, but that's because the authors of the lists are different. Overall, there is evidence of cooperation and mobility both in Latvia and abroad.

- 9 R3 - Compliance of scientific research and artistic creation with the development level thereof (if applicable).

**Assessment of compliance:** Fully compliant

**Justification:** Concerning the issue of carrying out research projects by staff and publishing results according to scientific standards, the peers did consider the outcomes provided to be at a sufficiently high level.

10 R4 - Elimination of the shortcomings and deficiencies identified during the previous assessment of the study direction, if it has been conducted, or the implementation of the provided recommendations.

**Assessment of compliance:** Fully compliant

**Justification:** The university has taken into account all the recommendations of the previous evaluation. There were few recommendations that are implemented in general, for example, increased number of courses in English, alumni and employers committees are evident. Yet there are still improvements to be made just not to forget this, for example, library stock is upgraded, but book that is published after these recommendations: "'Daft R.L. (2015) Organizational theory and design. Cengage learning.'" for Management studies are not available in EKA libraries database. That means — EKA should not forget earlier provided recommendations as they may not be followed time after time again and quality assurance system has to be improved to avoid repeating earlier shortcomings.

## 8. Recommendations for the Study Field

### Short-term recommendations

Re-think internationalisation by setting up more incentives for outgoing students and staff.

Apply new didactic methods in the study process (e. g. Design Thinking, Problem based learning, Case studies).

Improve the knowledge about quality assurance / management systems, about quality standards, EFQM, CAF etc. to find out the best way for EKA to implement recommendation about improving quality assurance system. Suggested time for improvement

It would be recommended to place references in English in the library so that non-Latvian speakers also know where some books are located.

EKA should motivate students to pay more attention to ensuring the quality of studies, at least to evaluate them. - It is recommended to prepare and communicate with students a clear process of how and for what purposes students' opinion is collected; how it is analysed; feedback about decisions and things implemented. At this moment there is no full information available (even about questions in these surveys and the number of respondents), but a few years ago EKA had a target to increase the number of student respondents. There is no information about fulfilment of this target, but it's still and will ever be a thing to work on

The psychological support provided to foreign students and the opportunity to learn the Latvian language and culture should be added as one of the highest values of the university (It is suggested to include this recommendation into EKA Policy for Quality Assurance. As policy has to be discussed with external stakeholders, they may later suggest some extra procedure, if really needed).

### Long-term recommendations

Foster academic thinking and writing by incorporating students into research projects.

To stimulate students to participate in ERASMUS+ exchange programmes

To implement more modules in English. This fact would encourage students to go abroad for studies.

Put some effort in researching, why so little students study at EKA and how to grow the numbers.

Improve the quality assurance system as existing system provides just basics to prepare reports according local legislation and ESG guidelines, but there are no evidence that data from these reports are used for future improvements. Suggested time for improvements.

Improve EKA scientific activities, at least look for possibilities to provide scientific services for companies, partner organizations and find out how to motivate more students to participate in these activities. Suggested time for improvement.

Fix EKA policy, targets as they mix up and even with operational plans, mission, vision etc. There are rules how these statements are made, their hierarchy so, please, follow them. Targets normally should be measurable and limited in time to provide possibility to analyse progress. Suggested time for improvement.

Set up procedure(-s) / system for continuous quality improvements, setting KPI's, collecting and using data, sort out measurements that are important for EKA business and academic results and work with these data and improvements on daily basis, not just for self evaluation once a year. Suggested time for improvement.

## **II. "International Trade and Logistics" ASSESSMENT**

### **II. "International Trade and Logistics" ASSESSMENT**

#### **1. Indicators Describing the Study Programme**

##### **Analysis**

The study programme "International Trade and Logistics" (41341) is the first level professional higher education study programme. Full-time studies take 2 years and part-time studies take 2 years, 6 months. The name of the programme meets the suggested content. Programme is implemented in Latvian language.

The study programme is mainly focused on provision with the set on knowledge, skills and competences in logistics in accordance with the 5th framework level of the Latvian educational classification. Professional qualification to be obtained - logistics specialist. The aim, objectives, learning outcomes, and admission requirements are interrelated partially. For this reason recommendations for the construction of these could be provided. Formulation of the goal of the programme is discussable. It is formulated in two sentences. This allows to rise doubts about the main aim of the programme. Usually the main aim is constructed in good structuralized manner. It should be clear. Declared two sentences (or points) are about the same mission - to prepare logistic specialist with exceptional competences. The tasks of the study programme are debatable as well. It is not clear for what audience they are intended for. Usually there should be a direct correlation between the programme and the study process. The 2nd ( Provide the academic personnel with qualifications in pedagogical and research areas) and the 4th (Provide for and develop infrastructure and facilities in accordance with the implementation needs of the study program) tasks do not directly correlate with the programme implementation. 13 results of the study programme are provided (SAR 78 p.). They reflect the content of modules as well as other competences. However highlighting certain correlations would increase their quality.

#### **Conclusions by specifying the strengths and weaknesses**

The name of the study programme, the professional qualification to be acquired are appropriate, the interrelation is observed; however the aim and objectives needs partial specifications. This can be implemented in a short-term period.

Strengths:

- the aim, tasks and results of the study programme are identified. Reflect the essence of the programme.
- detailed study results.

Weaknesses:

- inaccuracies in the formulations. The aims, objectives, learning outcomes, and admission requirements are interrelated partially
- systemisation of study results as well as deeper correlation with study direction results would be welcome.

## **2. The Content of Studies and Implementation Thereof**

### **Analysis**

The descriptions of the study courses/ modules are provided. They are prepared according to the curriculum preparation requirements. The aim, outcomes, themes, main literature and evaluation criteria are declared. - The descriptions of the study modules, the internship (divided into two parts) (SAR p. 86), and the final thesis are of high quality. The final papers of the students are relevant either for the company in question or within the industry as a whole. The sample topics of the qualification paper are developed on the basis of both the instructor's experience and the recommendations of employers. The students can offer the theme as well. It should be specified that the description of studies courses (29 items) are provided in Annex 21. The aim, content of courses are provided and detailed. The evaluation criteria are detailed in all descriptions of modules. The content is relevant and complimentary, and it complies with the aims of the study programme, ensures the achievement of the learning outcomes. During the site - visit graduates, employers as well as present students announced that the content of the programme meets the needs of the relevant industry.

The programme provides traditional / classic study implementation methods (SAR p.85). That are: the lecture method, independent work, working in a small groups, discussions, practical classes, seminars, student conferences, business games, field trips. However the modern study implementation methods are missing. E. g. case studies, mind mapping, design thinking, creative workshops, modelling, reflective learning, etc. Educational evaluation principles (several forms. E. g. independent work, test, conspectus and discussion during the seminar, submitted works in MS Excel format, rating with mark, seminar, presentation, etc. ) are provided in SAR p. 86 as well as in the description of modules. Student-centered learning is conducted in most of the modules.

Students, employers, and graduates are involved in decision making procedures regarding improvement of studies quality (the interviews confirmed this fact). Two times a year surveys of students' opinion regarding the study quality are organised. The students avail themselves of the incoming and outgoing mobility opportunities but they are not participating in ERASMUS+ or other exchange programmes. The main reason for this was declared by the students during the field visit: mostly all of them are part-time students and deeply are involved in full time employment relations. This fact stops them from the studying abroad.

### **Conclusions by specifying the strengths and weaknesses**

The descriptions of the study courses/ modules, the traineeship, and the final thesis are of good

quality; study implementation methods should be named as sufficient but needs for improvement; students mobility motivation is not sufficient.

Strengths:

- students, employers, and graduates are involved in decision making procedures regarding improvement of studies quality; the outcomes of the surveys are used to improve the quality of studies.
- obvious interrelation between the aim of programme, content, modules.
- instructor's, employees and students deeply cooperate while searching the topic for final qualification paper.

Weaknesses:

- lack of application of new didactic methods in the study process (e. g. Design Thinking, Problem based learning, Case studies).
- students are not eager to participate in ERASMUS+ exchange programmes. This fact weakens the internationalization level of the programme. Though internationalization is the priority of EKA.
- all modules are delivered just in Latvian.

### **3. Resources and Provision of the Study Programme**

#### **Analysis**

The necessary informational, material and technical resources are provided for the needs of the programme within the framework of the study direction. There are some minor observations on the subject to be improved, for example, comparison of the compulsory literature indicated in the study courses with that available in the library, for example, for Management studies the "Daft R.L. (2015) Organizational theory and design. Cengage learning. " cannot be found in the EKA library database. EKA invests 4% for informative resources, 12% for the equipment, 4% for scientific activities from the budget The specific provision includes: Logistics classroom with visual materials, geographical maps, 20 computers with special applications, computer application "Tilde Jumis" for warehouse management, Logistics software, integrated tariff management system and specialized textbooks in the study program.

From student and graduate side came information that they need better presentation skills. Nowadays that means not only public speech and writing, but also preparation of audiovisual presentations, the creation and editing of video materials. Students currently lack access to such technical equipment and possibility to improve such skills at EKA.

In more details this topic is analysed in Chapter 3 (Resources and Provision of the Study Field).

#### **Conclusions by specifying the strengths and weaknesses**

Resources and Provision of the Study Programme are good.

Strengths:

- Good infrastructure for studies.
- Logistics classroom.

No weaknesses can be adjusted.

### **4. Teaching Staff**

#### **Analysis**

EKA undertakes measures in a target-oriented manner. The teaching staff, reacting to the students and employees suggestions regarding the study process, take adequate actions in order to improve the quality. The changes in the composition of the academic staff associate with the programme content changes (these were the requirements from the previous assessment) (SAR p. 90).

As it is mentioned in 4.2 (SAR p. 91) - the qualification of the academic staff employed to teach at the first level professional higher education study programme comply with regulatory requirements and the strategic aims and objectives of the EKA University of Applied Science. Several reasons for that are declared (SAR p. 91). The staff consists of lecturers and guest instructors.

The implementation of the study programme involves a total of 14 members of the academic staff, of which EKA permanently employs 9 members, or 64.3%, and 5 guest instructors constituting 35.7% of the total number of the academic staff. There are 4 holders of the doctoral degree (all are permanently employed by EKA), including 3 doctors of economics, 1 doctor of management and 9 instructors with a master's degree, including 2 doctoral students.

The academic staff is involved in scientific research. SAR p. 92. The academic staff participate in various scientific research activities: in international scientific conferences in Latvia and abroad. Publish scientific results in internationally peer-reviewed publications that are indexed in several databases (including Scopus, Web of Science).

There is a mechanism for mutual collaboration between the teaching staff members in place. The core of the instructors of the study programme consists of the academic staff teaching the industry - related study courses. At least once a month, the Study Program Director meets with instructors in order to improve the content of the study programme. All instructors are involved in internship defense commissions, listening to the students' work. Good cooperation while organising field trips and other activities outside the EKA. It was declared and by students.

### **Conclusions by specifying the strengths and weaknesses**

The quality of teaching staff could be evaluated as average. More members with PhD level would allow to increase the involvement in scientific research activities. Despite the views expressed there could be highlighted that the staff is highly trained, skilled and motivated.

Strengths:

- Scientific results are published in internationally peer-reviewed publications that are indexed in several databases (including Scopus, Web of Science).
- mutual collaboration between the teaching staff members in place is an aspiration.

## **5. Assessment of the Compliance of the Study Programme "International Trade and Logistics"**

### **Requirements**

1. The sample of the diploma to be issued for the acquisition of the study programme complies with the procedure by which state-recognised documents of higher education are issued.

**Assessment of compliance:** Fully compliant

**Justification:** The sample of the diploma to be issued for the acquisition of the study programme complies with 16.04.2013. Regulation No 202 of Minister Cabinet "Kārtība, kādā izsniedz valsts atzītus augstāko izglītību apliecinošus dokumentus / Procedures for Issuing State-Recognized Higher Education Documents" (see SAR annex No 22).

2. Documents confirming that the higher education institution/ college will provide the students with the options to continue the acquisition of education in another study programme or at another higher education institution/ college (a contract with another accredited higher education institution/ college), in case the implementation of the study programme is discontinued.
- Assessment of compliance:** Fully compliant
- Justification:** EKA has provided information on educational institutions where students will be able to continue their studies in case the implementation of the study programme is discontinued. (see SAR annex No 23).
3. Document confirming that the higher education institution/ college guarantees to the students a compensation for losses if the study programme is not accredited or the licence of the study programme is revoked due to the actions of the higher education institution/ college (actions or failure to act) and the student does not wish to continue the studies in another study programme.
- Assessment of compliance:** Fully compliant
- Justification:** EKA has provided the conformation that they guarantees to the students a compensation for losses if the study programme is not accredited or the license of the study programme is revoked due to the actions of the higher education institution and the student does not wish to continue the studies in another study programme (see SAR annex No 27).
4. The teaching staff members involved in the implementation of the study programme are proficient in the official language in accordance with the regulations on the level of the official language knowledge and the procedures for testing official language proficiency for performing professional duties and office duties.
- Assessment of compliance:** Fully compliant
- Justification:** EKA has provided an evidence about the state language knowledge levels of the academic staff (see SAR annex No 6 and annex and The conformation provided by EKA)
5. The teaching staff members to be involved in the implementation of the study programme have at least B2-level knowledge of a related foreign language, if the study programme or any part thereof is to be implemented in a foreign language.
- Assessment of compliance:** Fully compliant
- Justification:** The teaching staff members to be involved in the implementation of the study programme have at least B2-level knowledge of a related foreign language, if the study programme or any part thereof is to be implemented in a foreign language. (see SAR annex for study programme "International Trade and Logistics".)
6. At least five teaching staff members with a doctoral degree are among the academic staff of an academic doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field of science. At least five teaching staff members with a doctoral degree are among the academic staff of a professional doctoral study programme in arts.
- Assessment of compliance:** Not relevant
- Justification:** N/A
7. The academic staff of the academic study programme complies with the requirements set forth in Section 55, Paragraph one, Clause 3 of the Law on Institutions of Higher Education.
- Assessment of compliance:** Not relevant
- Justification:** N/A
8. The sample of the study agreement complies with the mandatory provisions to be included in the study agreement.
- Assessment of compliance:** Fully compliant
- Justification:** The template of the Study Agreement is in accordance with the Cabinet Regulation No.70 (23.01.2007.) "Mandatory provisions to be included in the study agreement" ("Studiju līgumā obligāti ietveramie noteikumi") (see SARannex 27).

9 9. The descriptions of the study courses and the study materials have been prepared in all languages in which the study programme is implemented, and they comply with the requirements set forth in Section 56.1, Paragraph two and Section 56.2, Paragraph two of the Law on Institutions of Higher Education.

**Assessment of compliance:** Fully compliant

**Justification:** The descriptions of the study courses and the study materials have been prepared in all languages in which the study programme is implemented and they comply with the requirements set forth in Section 56<sup>1</sup>, paragraph two and section 56.2, paragraph two of the Law on Institutions of Higher Education. (see SAR annexes 17, 19, 20, 21)

10 10. The study programme complies with the valid professional standard or the requirements for the professional qualification (if there is no professional standard required for the relevant occupation) provided that the completion of the study programme leads to a professional qualification.

**Assessment of compliance:** Fully compliant

**Justification:** The study program complies with the valid requirements for the professional qualification "Logistics Specialist" (PS0285 (3323 02) approved on March 15, 2012) available: <https://registri.visc.gov.lv/profizglitiba/dokumenti/standarti/ps0285.pdf> (see SAR annex 18).

11 11. Academic study programmes provided for less than 250 full-time students may be implemented and less than five professors and associated professors of the higher education institution may be involved in the implementation of the mandatory and limited elective part of these study programmes provided that the relevant opinion of the Council for Higher Education has been received in accordance with Section 55, Paragraph two of the Law on Institutions of Higher Education.

**Assessment of compliance:** Not relevant

**Justification:** N/A

12 12. The study programme complies with the State Academic Education Standard or the Professional Higher Education Standard.

**Assessment of compliance:** Fully compliant

**Justification:** The study program partially complies with 20.03.2001. Regulation No 141 of Minister Cabinet "Regulations regarding the State Standard for First Level Professional Higher Education (see SAR annex 17).

13 13. The joint study programmes comply with the requirements prescribed in Section 551, Paragraphs one, two, and seven of the Law on Institutions of Higher Education (if applicable).

**Assessment of compliance:** Not relevant

**Justification:**

14 14. Each member of the academic staff has either publications published in reviewed editions within the last six years, including international editions (if they have worked for a shorter period of time, the number of publications shall be in proportion to the work period), or artistic creation achievements (for instance, exhibitions, films, theatre performances, and concert activity), or a five-year practical work experience (except for the experience in the implementation of the study programme) in accordance with the Law on Institutions of Higher Education.

**Assessment of compliance:** Fully compliant

**Justification:** The elected academic staff has either publications published in reviewed editions within the last six years, including international editions (if they have worked for a shorter period of time, the number of publications shall be in proportion to the work period), or artistic creation achievements (for instance, exhibitions, films, theatre performances, and concert activity), or a five-year practical work experience (except for the experience in the implementation of the study programme) in accordance with the Law on Institutions of Higher Education.

15 P5 - Overall rating

**Assessment of compliance:** Fully compliant

**Justification:** The study programme and its implementation comply with the requirements of the legislation of the Republic of Latvia.

## Requirements (R6-R8)

- 1 R6 - The compliance of the study provision, scientific support (if applicable), informative provision (including libraries), material and technical provision, and financial provision with the conditions for the implementation of the study programme and ensuring the achievement of the learning outcomes.

**Assessment of compliance:** Fully compliant

**Justification:** The overall material and technical provision of the study program is good. There are some minor observations on the subject to be improved, for example, comparison of the compulsory literature indicated in the study courses with that available in the library, for example, for Management studies the "Daft R.L. (2015) Organizational theory and design. Cengage learning." cannot be found in the EKA library database. There was also noted a need for improved presentation skills, which nowadays also means the preparation of audiovisual presentations, the creation and editing of video materials — EKA students currently lack access to such technical equipment and possibility to improve such skills.

- 2 R7 - The compliance of the qualification of the academic staff members, visiting professors, visiting associate professors, visiting docents, visiting lecturers, and visiting assistants with the conditions for the implementation of the study programme and the provisions set out in the respective regulatory enactments.

**Assessment of compliance:** Fully compliant

**Justification:** Qualification of the academic staff and visiting professors, associate visiting professors, visiting docents, guest lecturers and guest assistants are according the needs of the study program. CVs, list of mobility activities and publications are available.

- 3 R8 - The study programme leading to the master or doctoral degree is based on the advances and findings in the relevant field of science or artistic creation.

**Assessment of compliance:** Not relevant

**Justification:** N/A

## Conclusions by specifying the strengths and weaknesses

The study programme is highly compliant with the requirements of state law and Bologna principles. However, some minor points have to be taken into consideration to have a highly outstanding programme.

Whereas there is a programme to foster the academic career and development of the docents, the likelihood to participate is not clear and should be - e.g. by higher and better means of recognition - enhanced.

As there is a lot of scientific work coming from the docents (e.g. number of publications) the formal qualification of many docents is not on the PhD-level. This should be enhanced as well. Some international aspects are tackled by the programme and extracurricular activities, however incentives for students (and possibly staff) for an international exchange (outgoing and incoming) should be set forward.

## Evaluation of the study programme "International Trade and Logistics"

Evaluation of the study programme:

Good

## 6. Recommendations for the Study Programme "International Trade and Logistics"

### Short-term recommendations

The aim and objectives needs partially specifications. To specify the formulation of programme aim and tasks in order to strengthen interrelation among them. The aim should be clear. Formulated in one sentence. Highlighting the main aim of the programme. That should be implemented in one year.

Study results should be shortened and systemised. Recommendation is 8 - 9 results. That should be implemented in one year.

Apply new didactic study methods (e. g. Design Thinking, Problem based learning, Case studies). That should be implemented in one year.

In a short period (aprox 1 year) implement modules in English as well. This fact would encourage students to go abroad for studies.

### **Long-term recommendations**

Encourage students to participate in ERASMUS+ exchange programmes. That should be implemented in 2 - 3 years.

## **II. "Accounting and Audit" ASSESSMENT**

### **II. "Accounting and Audit" ASSESSMENT**

#### **1. Indicators Describing the Study Programme**

##### **Analysis**

The professional bachelor study programme "Accounting and Audit" (42344) meets the requirements of the 6th level of Latvian Qualification Framework and the 5th level of the professional qualification. The study programme is mainly focused on the acquisition of knowledge, skills and competencies in the field of accounting, providing students with basic knowledge about the organization of the audit process and on economic processes in the company. The aims and objectives of the programme are defined, the learning outcomes are attainable and suitable. However, the tasks of the study programme do not follow from the aim of the study programme, they are more related to the common tasks of EKA in order to ensure a successful and regulatory-compliant study process. Study programme tasks should be reviewed, ensuring that they are in line with the objectives set for the specific programme.

Professional Bachelor's diploma is issued to the students that graduated from an accredited professional bachelor's study programme. The length of full-time studies is at least 4 years, i.e., at least 160 Latvian credit points (240 ECTS). and Part-time studies is 4 years and 6 months (160 Latvian credit points (240 ECTS). Programme is implemented in Latvian language.

The content of programme is elaborated according to the relevant state education standard and occupational standard "Economist". Programme ensures the acquisition of relevant professional competences in a particular field, and develops abilities to plan and perform research and scientific work in the field. Graduating the study programme "Accounting and Audit" students obtain a professional bachelor's degree in accounting and audit and qualification economist (5th level professional qualification). The regulations of the Republic of Latvia determines that bachelor's degree programmes correspond to the 5th level professional qualification. Consequently, EKA cannot award the qualification "Accountant" as it corresponds to the 4th level of professional qualification. The qualification "Economist" does not contradict the title and content of the programme, as accounting and auditing is one of the economic sciences sub-sectors.

The requirement for admission to the study programmes is a previously acquired secondary education, which is confirmed by a secondary education document - a certificate of general secondary education or a diploma of vocational secondary education, which confirms the acquisition of a secondary vocational education programme.

### **Conclusions by specifying the strengths and weaknesses**

The study programme develops students' economic and creative thinking, promotes students' intellectual development and supports their efforts to independently improve knowledge and strengthen practical skills in accounting. There is a direct correlation between the title of the programme, the aim and the outcomes to be achieved. And in general, the study outcomes are achievable. Graduates of the programme obtain a professional bachelor's degree in Accounting and Auditing and the qualification "Economist" (5th level professional qualification). The qualification "Economist" does not contradict the title and content of the programme, as accounting and auditing is one of the economic sciences sub-sectors.

Strengths:

- The aim of the study programme and the outcomes to be achieved are understandable and related to the title of the study programme.

Weaknesses:

- The tasks of the study programme do not follow from the aim of the study programme, they are more related to the common tasks of EKA in order to ensure a successful and regulatory-compliant study process.

## **2. The Content of Studies and Implementation Thereof**

### **Analysis**

After getting acquainted with the descriptions of the prepared study courses, it can be concluded that they are prepared qualitatively and in general their content is topical and corresponds to the aim of the study programme. The aim, outcomes, content, literature are described. The principles of evaluation are defined, they are understandable and clear.

However, it should be noted that the content of the study course does not always correspond to the title. For example:

- in the study course "Accounting in the budgetary institutions" students gain an understanding of the formation of the state budget, management and control of its execution, which is much broader than mentioned in the title of the study course.

- as it follows from the description of the study course "Computerized Accounting and Auditing" students acquire accounting in the computer programme "Tildes Jumis", but not audit-related issues, as mentioned in the title of the study course.

- study course title "Taxation of small and micro enterprises" is misleading and does not correspond to its content. In Latvia, more than 90% of companies are micro-enterprises (based on legislation). In fact, study course content relates to companies that are micro-taxpayers.

The topics of the study courses related to accounting are overlapping. For example, the topic of revenue, expense recording and economic performance is taught in the following study courses "Financial Accounting I", "Financial Accounting II", "Accounting for service provision and trade", "Accounting for the production of goods" and "Preparation of financial reports".

It should also be mentioned, that audit-related study courses are insufficient to achieve the specified study programme learning outcomes. Graduates of the programme obtain the qualification of economist, but the study content does not include study courses on risk management, their

assessment methods, management performance.

During the studies, students go on three internships. In the internships, students have the opportunity to practically apply the acquired theoretical knowledge, which is very important in professional bachelor's programmes.

The description of the final work has been developed qualitatively and in accordance with the requirements of the laws and regulations. The topics of the final works are relevant either for the company in question or within the industry as a whole.

The programme provides traditional study implementation methods - lectures, seminars, independent work, working in small groups, independent work, student conferences. Educational evaluation principles are provided as well as in the description of modules. Student-centered learning is conducted in most of the modules.

Students have the opportunity to influence their study process, so that it is not only in line with students' expectations, but also so that students have the opportunity to increase their autonomy, as well as provide feedback on the study process. Also employers and graduates are involved in decision making procedures regarding the improvement of study programme quality.

The students avail themselves of the incoming and outgoing mobility opportunities but they are not participating in ERASMUS+ or other exchange programmes. The main reason for this was declared by the students during field visit: mostly all of them are part-time students and deeply are involved in full time employment relations. This fact stops them from the studying abroad.

### **Conclusions by specifying the strengths and weaknesses**

The learning process is student-centered and it takes into account and respects the diversity of student contingents and their needs in developing appropriate learning pathways. Take into account and use different ways of implementing the programme, according to possibilities of the students (full time studies , part time studies). Students are involved in the improvement of the study process and are informed about the study outcomes to be achieved at the program level. The content of the study programme should be slightly improved, avoiding overlapping and including courses or topic related to audit, risk management and management performance related courses

Strengths:

1. Samples of bachelor's thesis topics have been developed based on the recommendations of academic staff and industry experts. Students also have the opportunity to offer their own topic.
2. Students, employers and graduates are involved in the study programme improvement process. Surveys of students and employers are organized (confirmed by the parties involved in negotiations with experts). The views expressed in the surveys are taken into account in the development of the study programme.

Weaknesses:

1. The content of the study course does not always correspond to it`s title.
- 2.The themes covered in the content of study courses related to Accounting overlap, thus repeating.
3. Audit, risk management and management performance related courses are insufficient to achieve the specified outcomes of the study programme.
- 4.The labor market representatives are not aware of their proposal in the programme changes, feedback is not provided (information obtained from expert discussions with employers).

### **3. Resources and Provision of the Study Programme**

#### **Analysis**

The necessary informational, material and technical resources are provided for the needs of the program are available within the framework of the study direction. EKA invests 2% for informative resources, 8% for the equipment, 5% for scientific activities from the budget. Specifically, a computer class with specialized software, accounting programs "Tilde Jumis" and "Paytraq", specialized textbooks in the program and also periodicals: iFinances, Balance for informative provision.

In more details this topic is analysed in Chapter 3 (Resources and Provision of the Study Field).

### **Conclusions by specifying the strengths and weaknesses**

The study programme uses various accounting computer programs, which allow students to get to know and learn about the study program as such, as well as to follow the modern world. University have well set budget distribution for the study program.

Strengths:

- Periodicals. It allows students to keep abreast of what is happening in the world today.

No weaknesses can be adjusted.

## **4. Teaching Staff**

### **Analysis**

The quality of studies is closely related to the qualification and scientific activity of the academic staff. 22 teachers are involved in the implementation of the study programme, 54.5% or 12 teachers are elected in EKA, but 10 are visiting lecturers. The elected academic staff consists of 5 professors, 5 docents and 2 lecturers. The visiting lecturers are mainly involved in the teaching of professional theoretical and professional specialization courses.

One of the indicators of the quality of higher education institutions and their academic staff is the proportion of academic staff with a doctoral degree. About 2/3 of all lecturers involved in the implementation of the study programme have obtained PhD level or are degree applicants. The elected lecturers involved in the implementation of the programme regularly participate in scientific research activities.

In the long run, an important indicator is the age structure of the academic staff. The average age of the teaching staff is about 50. The proportion of lecturers aged 60 plus (30.4% of all lecturers involved in the study programme) is relatively high, but the number of staff under 35 (13% of all lecturers involved in the programme) is critically low. This may indicate significant problems in the renewal of academic staff.

Most of the university's academic staff also work in other jobs, because the university cannot not provide full-time work. This could indicate the risks to the stability of academic potential and capacity, the fragmentation of academic and scientific activities.

Foreign lecturers are not involved in the implementation of the study programme. The involvement of foreign lecturers could promote the study programme quality and international competitiveness, openness and mobility of the study environment.

There is a mechanism for mutual collaboration between the teaching staff members in place. At least once a month, the Study Programme Director meets with academic staff in order to improve the content of the study programme. All teachers are involved in internship defense commissions, listening to the students' work. Good cooperation while organizing field trips and other activities outside the EKA. It was declared and by students. EKA regularly organizes training of academic staff to ensure high-quality implementation of the study programme.

## Conclusions by specifying the strengths and weaknesses

The quality of teaching staff could be evaluated as good. The qualification of the lecturers involved in the implementation of the study programme complies with the requirements of the study programme implementation and the requirements of regulatory enactments. Industry professionals are also involved in the implementation of the programme.

Strengths:

- About 2/3 of all academic staff involved in the implementation of the study programme have obtained PhD level or are degree applicants.
- The elected lecturers involved in the implementation of the programme regularly participate in scientific research activities.

Weaknesses:

- Many of the lecturers involved in the implementation of the study programme are guest lecturers, they are elected lecturers at other universities or are working in the industries. Their busy schedule in the main job could cause problems in the organization of the study process.
- The students are not sufficiently involved in scientific research activities.

## 5. Assessment of the Compliance of the Study Programme "Accounting and Audit"

### Requirements

1. The sample of the diploma to be issued for the acquisition of the study programme complies with the procedure by which state-recognized documents of higher education are issued.

**Assessment of compliance:** Fully compliant

**Justification:** The sample of the diploma to be issued for the acquisition of the study programme complies with 16.04.2013. Regulation No 202 of Minister Cabinet "Kārtība, kādā izsniedz valsts atzītus augstāko izglītību apliecinājošus dokumentus / Procedures for Issuing State-Recognized Higher Education Documents"s (see annex No 22)

2. Documents confirming that the higher education institution/ college will provide the students with the options to continue the acquisition of education in another study programme or at another higher education institution/ college (a contract with another accredited higher education institution/ college), in case the implementation of the study programme is discontinued.

**Assessment of compliance:** Fully compliant

**Justification:** EKA has agreement with RISEBA. Agreement for 2019 includes information that students from this programme could be enrolled in RISEBA bachelor programme business management (Uzņēmējdarbības vadība). However, it would be appreciate if EKA could find additional Higher education institutions who have similar study programmes, upon graduation of which the same degree is awarded.

3. Document confirming that the higher education institution/ college guarantees to the students a compensation for losses if the study programme is not accredited or the licence of the study programme is revoked due to the actions of the higher education institution/ college (actions or failure to act) and the student does not wish to continue the studies in another study programme.

**Assessment of compliance:** Fully compliant

**Justification:** EKA has provided the conformation that they guarantees to the students a compensation for losses if the study programme is not accredited or the license of the study programme is revoked due to the actions of the higher education institution and the student does not wish to continue the studies in another study programme. (see SARannex No 27)

- 4 4. The teaching staff members involved in the implementation of the study programme are proficient in the official language in accordance with the regulations on the level of the official language knowledge and the procedures for testing official language proficiency for performing professional duties and office duties.  
**Assessment of compliance:** Fully compliant  
**Justification:** EKA has provided an evidence about the state language knowledge levels of the academic staff (see SAR annex No 5 ,and No 6, The conformation provided by EKA)
- 5 5. The teaching staff members to be involved in the implementation of the study programme have at least B2-level knowledge of a related foreign language, if the study programme or any part thereof is to be implemented in a foreign language.  
**Assessment of compliance:** Fully compliant  
**Justification:** The teaching staff members to be involved in the implementation of the study programme have at least B2-level knowledge of a related foreign language, if the study programme or any part thereof is to be implemented in a foreign language. (see annex for study programme "Accounting and Audit")
- 6 6. At least five teaching staff members with a doctoral degree are among the academic staff of an academic doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field of science. At least five teaching staff members with a doctoral degree are among the academic staff of a professional doctoral study programme in arts.  
**Assessment of compliance:** Not relevant  
**Justification:** N/A
- 7 7. The academic staff of the academic study programme complies with the requirements set forth in Section 55, Paragraph one, Clause 3 of the Law on Institutions of Higher Education.  
**Assessment of compliance:** Not relevant  
**Justification:** N/A
- 8 8. The sample of the study agreement complies with the mandatory provisions to be included in the study agreement.  
**Assessment of compliance:** Fully compliant  
**Justification:** The template of the Study Agreement is in accordance with the Cabinet Regulation No.70 (23.01.2007.) "Mandatory provisions to be included in the study agreement" ("Studiju līgumā obligāti ietveramie noteikumi").(see SAR annex 27)
- 9 9. The descriptions of the study courses and the study materials have been prepared in all languages in which the study programme is implemented, and they comply with the requirements set forth in Section 56.1, Paragraph two and Section 56.2, Paragraph two of the Law on Institutions of Higher Education.  
**Assessment of compliance:** Fully compliant  
**Justification:** The descriptions of the study courses and the study materials have been prepared in all languages in which the study programme is implemented and they comply with the requirements set forth in Section 56. 1, paragraph two and section 56.2, paragraph two of the Law on Institutions of Higher Education. (see annexes 17, 19, 20, 21)
- 10 10. The study programme complies with the valid professional standard or the requirements for the professional qualification (if there is no professional standard required for the relevant occupation) provided that the completion of the study programme leads to a professional qualification.  
**Assessment of compliance:** Fully compliant  
**Justification:** In general, the study programme complies with the requirements of the professional standard "Economist" (effective from 18.09.19.) (see SAR annex 18)

11 11. Academic study programmes provided for less than 250 full-time students may be implemented and less than five professors and associated professors of the higher education institution may be involved in the implementation of the mandatory and limited elective part of these study programmes provided that the relevant opinion of the Council for Higher Education has been received in accordance with Section 55, Paragraph two of the Law on Institutions of Higher Education.

**Assessment of compliance:** Not relevant

**Justification:** N/A

12 12. The study programme complies with the State Academic Education Standard or the Professional Higher Education Standard.

**Assessment of compliance:** Fully compliant

**Justification:** The content of the "Accounting and audit" study programme was created in accordance with Cabinet Regulation No 512 of 26 August 2014 "Regulations on the requirements for the national standard for second level professional higher education" requirements (see SAR annex 17). Graduates are awarded a professional bachelor's degree in accounting and auditing and acquire a 5th Level professional qualification of the economist professional standard.

13 13. The joint study programmes comply with the requirements prescribed in Section 551, Paragraphs one, two, and seven of the Law on Institutions of Higher Education (if applicable).

**Assessment of compliance:** Not relevant

**Justification:** N/A

14 14. Each member of the academic staff has either publications published in reviewed editions within the last six years, including international editions (if they have worked for a shorter period of time, the number of publications shall be in proportion to the work period), or artistic creation achievements (for instance, exhibitions, films, theatre performances, and concert activity), or a five-year practical work experience (except for the experience in the implementation of the study programme) in accordance with the Law on Institutions of Higher Education.

**Assessment of compliance:** Fully compliant

**Justification:** Most members of academic staff has either publications published in reviewed editions within the last six years, including international editions (if they have worked for a shorter period of time, the number of publications shall be in proportion to the work period), or artistic creation achievements (for instance, exhibitions, films, theatre performances, and concert activity), or a five-year practical work experience (except for the experience in the implementation of the study programme) in accordance with the Law on Institutions of Higher Education. (see appendix "Publications of the lecturers and professors")

15 P5 - Overall rating

**Assessment of compliance:** Fully compliant

**Justification:** In general, the programme and its implementation comply with the requirements of the legislation of the Republic of Latvia.

## Requirements (R6-R8)

1 R6 - The compliance of the study provision, scientific support (if applicable), informative provision (including libraries), material and technical provision, and financial provision with the conditions for the implementation of the study programme and ensuring the achievement of the learning outcomes.

**Assessment of compliance:** Fully compliant

**Justification:** The overall material and technical provision of the study programme is good. There are some minor observations on the subject to be improved.

There was noted a need for improved presentation skills, which nowadays also means the preparation of audiovisual presentations, the creation and editing of video materials — EKA students currently lack access to such technical equipment and possibility to improve such skills.

- 2 R7 - The compliance of the qualification of the academic staff members, visiting professors, visiting associate professors, visiting docents, visiting lecturers, and visiting assistants with the conditions for the implementation of the study programme and the provisions set out in the respective regulatory enactments.

**Assessment of compliance:** Fully compliant

**Justification:** Qualification of the academic staff and visiting professors, associate visiting professors, visiting docents, guest lecturers and guest assistants are according the needs of the study programme. CVs, list of mobility activities and publications are available.

- 3 R8 - The study programme leading to the master or doctoral degree is based on the advances and findings in the relevant field of science or artistic creation.

**Assessment of compliance:** Not relevant

**Justification:** N/A

### **Conclusions by specifying the strengths and weaknesses**

In general, the content of the programme meets the requirements of the labor market. The study programme is mainly focused on the acquisition of knowledge, skills and competencies in the field of accounting, providing students with basic knowledge about the organization of the audit process in companies and on economic processes in the company. The study courses content is topical and corresponds to the aim of the study programme. The description of the final work has been developed qualitatively and in accordance with the requirements of the laws and regulations. The principles of evaluation are described, they are understandable and clear. The learning process is student-centered.

Strengths:

1. The aim of the study program and the results to be achieved are understandable and related to the title of the study programme.
2. Students, employers and graduates are involved in the study programme improvement process. Surveys of students and employers are organized. The views expressed in the surveys are taken into account in the development of the study programme.
3. The study programme uses various accounting computer programmes.
4. Most of the lecturers involved in the implementation of the study programme have obtained PhD level or are degree applicants

Weaknesses:

1. The tasks of the study programme do not follow from the aim of the study programme, they are more related to the common tasks of EKA in order to ensure a successful and regulatory-compliant study process.
2. The content of the study course does not always correspond to its title and the content of the study courses in some cases are overlapping.
3. The students are not involved in the scientific research activities.

### **Evaluation of the study programme "Accounting and Audit"**

Evaluation of the study programme:

Good

## **6. Recommendations for the Study Programme "Accounting and Audit"**

### **Short-term recommendations**

To supplement the content of the study programme with study courses that would create students' understanding of economic and financial risks in the company. The risk management process and evaluation methods.

To increase the number of study courses related to the topic Audit, as currently there is only one study course relating to this topic ( "Control, revision, audit" in the amount of 4 credits).

To carry out an audit of the content of study courses in order to exclude overlapping of content and ensure compliance of the content with the title of the course or vice versa.

To involve students in scientific research activities.

Study programme tasks should be reviewed, ensuring that they are in line with the aims set for the study programme (at the moment they are more related to the common tasks of EKA)

### **Long-term recommendations**

To review internship programmes to make them more relevant to the programme's objectives, tasks, and expected results.

The introduction of systematic internships for lecturers in companies (interdisciplinary mobility) could strengthen research cooperation among academic staff, students and the representatives of the non-academic environment.

To involve foreign lecturers in the implementation of the study program. That could promote the study program quality and international competitiveness, openness and mobility of the study environment.

## **II. "Business Economics" ASSESSMENT**

### **II. "Business Economics" ASSESSMENT**

#### **1. Indicators Describing the Study Programme**

##### **Analysis**

The academic bachelor study programme "Business Economics" (43311) is implemented in several ways: Full time studies take 3 years (implemented in Latvian and English languages), Part time studies take 4 years (implemented in Latvian and English languages) and Part time extramural studies distance education take 4 years (implemented in Latvian and English languages).

Aims for equipping students with competencies regarding the theory and application of Business Economics and with the fundamentals of controlling and planning analysis. The programme meets the requirements of the 6th level of Latvian Qualification Framework.

Furthermore, students become familiarised with the nature, the structure, and the functions of a business plan. The programme is suitable to educate future employees of companies for a general management or middle management position. The learning outcomes are clearly defined, attainable and suitable. The aims and objectives of the programme are defined, the learning outcomes are attainable and suitable. However, the tasks of the study programme do not follow from the aim of the study programme, they are more related to the common tasks of EKA in order to ensure a successful and regulatory-compliant study process. Study programme tasks should be reviewed, ensuring that they are in line with the objectives set for the specific programme.

The content of the programme is elaborated according to the relevant state education standard. The programme develops abilities to plan and perform research and scientific work in the field.

Graduating the study programme " Business Economics" students obtain a Social science bachelor's degree in economics.

The requirement for admission to the study programmes is general secondary education, professional (vocational) secondary education, the first level professional education in economics or in management.

Being a small but economically strong nation and thus having much more international relations and connections to other countries than larger nations, and additionally considering the vision of EKA and the layout of the study programme, the internationalization in terms of outgoing possibilities for the students are highly relevant, yet not fostered on an adequate level.

### **Conclusions by specifying the strengths and weaknesses**

The programme has a clear definition and is set up properly to feed future workforce with an educational background suitable for future employers.

Strength:

- the programme has a clear definition; is in demand.

Weaknesses:

- The tasks of the study programme do not follow from the aim of the study programme, they are more related to the common tasks of EKA in order to ensure a successful and regulatory-compliant study process.

- being a small nation and thus having much more international relations and connections to other countries than larger nations, the internationalization in terms of outgoing possibilities for the students should be abundant, however, there is a proportion of international exchange in students and staff, that is lower than one would expect.

## **2. The Content of Studies and Implementation Thereof**

### **Analysis**

The descriptions of the study courses/ modules are provided. They are informative and prepared according the curriculum preparation requirements. The aims, learning outcomes, topics, main literature, type of exam, workload and evaluation criteria are clearly stated. The topics Taxation, Regulatory Framework, Accounting and Regional Economics are suitable to the programme. Extracurricular / social skills are addressed as well.

The descriptions of modules, the internship, and the final thesis are of high quality. The final papers of the students are relevant either for the company in question or within the industry as a whole. the sample topics of the qualification paper are developed on the basis of both the instructor's experience and the recommendations of employers. The students can offer a topic on his or her own choice, however it has to be approved by the scientific councillor.

The aim, content of courses are provided and detailed. The evaluation criteria are detailed in all descriptions of modules. The content is relevant and complementary, and it complies with the aims of the study programme, ensures the achievement of the learning outcomes. During the site-visit graduates, employers as well as present students announced that content of the programme meets the needs of the relevant industry.

The programme provides basic study implementation methods. Educational evaluation principles are provided as well as in the description of modules. Student-centered learning is conducted in most of the modules.

Students, employers, and graduates are involved in decision making procedures regarding improvement of studies quality (the interviews confirmed this fact). Two times a year surveys of

students' opinion regarding the study quality are organised. The students avail themselves of the incoming and outgoing mobility opportunities but they are not participating in ERASMUS+ or other exchange programmes. The main reason for this was declared by the students during field visit: mostly all of them are part-time students and deeply are involved in full time employment relations. This fact stops them from the studying abroad.

### **Conclusions by specifying the strengths and weaknesses**

The Content of Studies and Implementation thereof is good. However some improvements could be done (e. g. integration of modules delivered in English, application of new didactic study methods).

Strengths:

- students, employers, and graduates are involved in decision making procedures regarding improvement of studies quality; the outcomes of the surveys are used to improve the quality of studies.
- obvious interrelation between the aim of programme, content, modules.
- instructor's, employees and students deeply cooperate while searching the topic for final qualification paper.

Weaknesses:

- lack of application of new didactic methods in the study process (e. g. Design Thinking, Problem based learning, Case studies).
- students are not eager to participate in ERASMUS+ exchange programmes. This fact weakens the internationalization level of the programme. Though internationalization is the priority of EKA.

### **3. Resources and Provision of the Study Programme**

#### **Analysis**

The necessary informational, scientific materials and technical resources are provided for the need of the programme, this holds true for the English version as well. There are some minor observations on the subject to be improved, for example, comparison of the compulsory literature indicated in the study courses with that available in the library, for example, for Management studies the "Daft R.L. (2015) Organizational theory and design. Cengage learning. " cannot be found in the EKA library database. EKA invests 2% for informative resources, 8% for the equipment, 5% for scientific activities from the budget. The specific provision includes the following resources: The Business Incubator, The Business Simulation Platform BSS, Specialized textbooks in the study program and periodicals: The Baltic Times, The Economist.

From student and graduate side came information that they need better presentation skills. Nowadays that means not only public speech and writing, but also preparation of audiovisual presentations, the creation and editing of video materials. Students currently lack access to such technical equipment and possibility to improve such skills at EKA.

Distance learning students are provided with the same resources that are available for full-time and part-time students.

In more details this topic is analysed in Chapter 3 (Resources and Provision of the Study Field).

### **Conclusions by specifying the strengths and weaknesses**

Resources and Provision of the Study Programme are well set.

Strengths:

- Good infrastructure for studies.
- Distance learning students are provided with the same resources that are available for full-time and part-time students.

No weaknesses can be adjusted.

#### **4. Teaching Staff**

##### **Analysis**

The teaching staff should have an adequate level of academic and teaching experience as well as some practical background. The majority of the staff should be permanent EKA staff, have a PhD or equivalent qualification to foster research as the quality of studies is closely related to the qualification and scientific activity of the academic staff.

Within the „Business Economics“ Programme a total of 19 members of the academic staff, of which EKA permanently employs 15 members, or 79%, and 4 guest instructors constituting 21% of the total number of the academic staff are involved.

There are 10 holders of PhD teaching in this programme (8 of them are permanently employed by EKA), including 9 doctors of economics, 1 doctor of management, 1 doctor of philosophy and 9 instructors with a master's degree. Furthermore, the study programme involves 7 professors and associate professors (all permanently employed by EKA).

From the study programme's 100 CP of the core courses conducted in Latvian, 86 CP (86%) are taught by the academic staff permanently employed by EKA, and 14 CP (14%) are provided by EKA guest instructors. The other 20 CP include free electives (4 CP), two research papers (4 CP) and the bachelor's paper (12 CP) supervision. (SAR, p 71f.)

The academic staff is involved in scientific research by participating in international conferences and publishing papers (SAR, p. 73 ff.).

There is a mechanism for mutual collaboration between the teaching staff members in place. At least once a month, the Study Programme Director meets with academic staff in order to improve the content of the study programme. All teachers are involved in internship defense commissions, listening to the students' work. Good cooperation while organizing field trips and other activities outside the EKA. It was declared and by students. EKA regularly organizes training of academic staff to ensure high-quality implementation of the study programme.

##### **Conclusions by specifying the strengths and weaknesses**

Teaching staff is of high quality and participating in research is executed. Mutual cooperation processes are installed.

Strengths:

- The development programme for staff is seen as good and adequate. However, EKA should think about a better form of recognition (than a certificate). Examples for better recognition could be time-out / time-off for participants, a bonus-payment, high remuneration, other perks like reduced teaching load (for a certain, limited amount of time).
- Staff participates in scientific work

Weaknesses:

- Despite having an excellent and motivated staff, the number of PhD-holders should be taken into consideration. About (only) one third with a PhD-degree is below average of universities.

#### **5. Assessment of the Compliance of the Study Programme "Business Economics"**

## Requirements

- 1 1. The sample of the diploma to be issued for the acquisition of the study programme complies with the procedure by which state-recognized documents of higher education are issued.  
**Assessment of compliance:** Fully compliant  
**Justification:** The sample of the diploma to be issued for the acquisition of the study programme complies with 16.04.2013. Regulation No 202 of Minister Cabinet "Kārtība, kādā izsniedz valsts atzītus augstāko izglītību apliecinājošus dokumentus / Procedures for Issuing State-Recognized Higher Education Documents" (see SAR annex No 22).
- 2 2. Documents confirming that the higher education institution/ college will provide the students with the options to continue the acquisition of education in another study programme or at another higher education institution/ college (a contract with another accredited higher education institution/ college), in case the implementation of the study programme is discontinued.  
**Assessment of compliance:** Fully compliant  
**Justification:** EKA has provided information on educational institutions where students will be able to continue their studies in case the implementation of the study programme is discontinued. (see SAR annex No 23).
- 3 3. Document confirming that the higher education institution/ college guarantees to the students a compensation for losses if the study programme is not accredited or the licence of the study programme is revoked due to the actions of the higher education institution/ college (actions or failure to act) and the student does not wish to continue the studies in another study programme.  
**Assessment of compliance:** Fully compliant  
**Justification:** EKA has provided the conformation that they guarantees to the students a compensation for losses if the study programme is not accredited or the license of the study programme is revoked due to the actions of the higher education institution and the student does not wish to continue the studies in another study programme. (see SAR annex No 27)
- 4 4. The teaching staff members involved in the implementation of the study programme are proficient in the official language in accordance with the regulations on the level of the official language knowledge and the procedures for testing official language proficiency for performing professional duties and office duties.  
**Assessment of compliance:** Fully compliant  
**Justification:** EKA has provided an evidence about the state language knowledge levels of the academic staff (see SAR annex No 6 and The conformation provided by EKA).
- 5 5. The teaching staff members to be involved in the implementation of the study programme have at least B2-level knowledge of a related foreign language, if the study programme or any part thereof is to be implemented in a foreign language.  
**Assessment of compliance:** Fully compliant  
**Justification:** The teaching staff members to be involved in the implementation of the study programme have at least B2-level knowledge of a related foreign language, if the study programme or any part thereof is to be implemented in a foreign language. (see annex for study programme "Business economics")
- 6 6. At least five teaching staff members with a doctoral degree are among the academic staff of an academic doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field of science. At least five teaching staff members with a doctoral degree are among the academic staff of a professional doctoral study programme in arts.  
**Assessment of compliance:** Not relevant  
**Justification:** N/A
- 7 7. The academic staff of the academic study programme complies with the requirements set forth in Section 55, Paragraph one, Clause 3 of the Law on Institutions of Higher Education.  
**Assessment of compliance:** Fully compliant

**Justification:** The academic staff of the study programme complies with the requirements set forth in Section 55, paragraph one, clause 3 of the Law on Institutions of Higher Education (see SAR annex 5)

- 8 8. The sample of the study agreement complies with the mandatory provisions to be included in the study agreement.

**Assessment of compliance:** Fully compliant

**Justification:** The template of the Study Agreement is in accordance with the Cabinet Regulation No.70 (23.01.2007.) "Mandatory provisions to be included in the study agreement" ("Studiju līgumā obligāti ietveramie noteikumi") (see SAR annex 27).

- 9 9. The descriptions of the study courses and the study materials have been prepared in all languages in which the study programme is implemented, and they comply with the requirements set forth in Section 56.1, Paragraph two and Section 56.2, Paragraph two of the Law on Institutions of Higher Education.

**Assessment of compliance:** Fully compliant

**Justification:** The descriptions of the study courses and the study materials have been prepared in all languages in which the study programme is implemented and they comply with the requirements set forth in Section 56.1, paragraph two and section 56.2, paragraph two of the Law on Institutions of Higher Education. (see SAR annexes 17, 19, 20, 21)

- 10 10. The study programme complies with the valid professional standard or the requirements for the professional qualification (if there is no professional standard required for the relevant occupation) provided that the completion of the study programme leads to a professional qualification.

**Assessment of compliance:** Not relevant

**Justification:** N/A

- 11 11. Academic study programmes provided for less than 250 full-time students may be implemented and less than five professors and associated professors of the higher education institution may be involved in the implementation of the mandatory and limited elective part of these study programmes provided that the relevant opinion of the Council for Higher Education has been received in accordance with Section 55, Paragraph two of the Law on Institutions of Higher Education.

**Assessment of compliance:** Fully compliant

**Justification:** Academic study programmes provided for less than 250 full-time students may be implemented and less than five professors and associated professors of the higher education institution may be involved in the implementation of the mandatory and limited elective part of these study programmes provided that the relevant opinion of the Council for Higher Education has been received in accordance with Section 55, Paragraph two of the Law on Institutions of Higher Education. (see SAR annex 22)

- 12 12. The study programme complies with the State Academic Education Standard or the Professional Higher Education Standard.

**Assessment of compliance:** Fully compliant

**Justification:** The programme and its implementation comply with the requirements of the legislation of the Republic of Latvia (National academic standard), including requirement regarding necessarily to include the environmental protection course in the mandatory part and civil protection courses (see SAR annex 17).

- 13 13. The joint study programmes comply with the requirements prescribed in Section 55.1, Paragraphs one, two, and seven of the Law on Institutions of Higher Education (if applicable).

**Assessment of compliance:** Not relevant

**Justification:** N/A

14 14. Each member of the academic staff has either publications published in reviewed editions within the last six years, including international editions (if they have worked for a shorter period of time, the number of publications shall be in proportion to the work period), or artistic creation achievements (for instance, exhibitions, films, theatre performances, and concert activity), or a five-year practical work experience (except for the experience in the implementation of the study programme) in accordance with the Law on Institutions of Higher Education.

**Assessment of compliance:** Fully compliant

**Justification:** The elected academic staff has either publications published in reviewed editions within the last six years, including international editions (if they have worked for a shorter period of time, the number of publications shall be in proportion to the work period), or artistic creation achievements (for instance, exhibitions, films, theatre performances, and concert activity), or a five-year practical work experience (except for the experience in the implementation of the study programme) in accordance with the Law on Institutions of Higher Education.

15 P5 - Overall rating

**Assessment of compliance:** Fully compliant

**Justification:** The programme and its implementation comply with the requirements of the legislation of the Republic of Latvia. As most of the criteria are evaluated as fully compliant, the full programme is - except for the minor points of critique mentioned in this report - totally compliant. EKA should work on the critique, which should be possible on short notice, as it is not deep-going, fundamental critique.

## Requirements (R6-R8)

1 R6 - The compliance of the study provision, scientific support (if applicable), informative provision (including libraries), material and technical provision, and financial provision with the conditions for the implementation of the study programme and ensuring the achievement of the learning outcomes.

**Assessment of compliance:** Fully compliant

**Justification:** The overall material and technical provision of the study programme is good. There are some minor observations on the subject to be improved, for example, comparison of the compulsory literature indicated in the study courses with that available in the library, for example, for Management studies the "Daft R.L. (2015) Organizational theory and design. Cengage learning. " cannot be found in the EKA library database. There was also noted a need for improved presentation skills, which nowadays also means the preparation of audiovisual presentations, the creation and editing of video materials — EKA students currently lack access to such technical equipment and possibility to improve such skills.

2 R7 - The compliance of the qualification of the academic staff members, visiting professors, visiting associate professors, visiting docents, visiting lecturers, and visiting assistants with the conditions for the implementation of the study programme and the provisions set out in the respective regulatory enactments.

**Assessment of compliance:** Fully compliant

**Justification:** Qualification of the academic staff and visiting professors, associate visiting professors, visiting docents, guest lecturers and guest assistants are according the needs of the study programme. CVs, list of mobility activities and publications are available.

3 R8 - The study programme leading to the master or doctoral degree is based on the advances and findings in the relevant field of science or artistic creation.

**Assessment of compliance:** Not relevant

**Justification:** N/A

## Conclusions by specifying the strengths and weaknesses

The study programme is highly compliant with the requirements of state law and Bologna principles. As well, the content of the programme meets the requirements of the labor market. However, some

minor points have to be taken into consideration to have a highly outstanding programme.

Whereas there is a programme to foster the academic career and development of the docents, the likelihood to participate is not clear and should be - e.g. by higher and better means of recognition - enhanced.

As there is a lot of scientific work coming from the docents (e.g. number of publications) the formal qualification of many docents is not on the PhD-level.

This should be enhanced as well. Some international aspects are tackled by the programme and extracurricular activities, however incentives for students (and possibly staff) for an international exchange (outgoing and incoming) should be set forward.

The study courses content is topical and corresponds to the aim of the study programme. The description of the final work has been developed qualitatively and in accordance with the requirements of the laws and regulations. The principles of evaluation are described, they are understandable and clear. The learning process is student-centered.

Strengths:

1. The aim of the study programme and the results to be achieved are understandable and related to the title of the study programme.
2. Students, employers and graduates are involved in the study programme improvement process. Surveys of students and employers are organized. The views expressed in the surveys are taken into account in the development of the study programme.
3. Most of the lecturers involved in the implementation of the study programme have obtained PhD level or are degree applicants

Weaknesses:

1. The tasks of the study programme do not follow from the aim of the study programme, they are more related to the common tasks of EKA in order to ensure a successful and regulatory-compliant study process.
2. The students are not involved in the scientific research activities.
3. The extent of international exchange (Staff and students) is on a rather low level.
4. Clear incentives of recognition for academic achievements of staff are missing.

## **Evaluation of the study programme "Business Economics"**

Evaluation of the study programme:

Good

## **6. Recommendations for the Study Programme "Business Economics"**

### **Short-term recommendations**

Implement new didactic methods in the study process (e. g. Design Thinking, Problem based learning, Case studies). That should be implemented in one year.

Study programme tasks should be reviewed, ensuring that they are in line with the aims set for the study programme (at the moment they are more related to the common tasks of EKA)

### **Long-term recommendations**

Internationalization in terms of outgoing possibilities for the students should be enlarged. This can be attained by a so called "mobility window", i.e. a time frame within the study programme very suitable for outgoing students, or by other measures, e.g. internship abroad (compulsory). This should be considered starting academic year 2022/2023.

### III. Assessment of the Requirements for the Study Field and the Relevant Study Programmes

#### III. Assessment of the Requirements for the Study Field and the Relevant Study Programmes

##### Assessment of the Requirements for the Study Field

Requirements	Requirement Evaluation		Comment
Pursuant to Section 5, Paragraph 21 of the Law on Institutions of Higher Education, the higher education institution/ college shall ensure continuous improvement, development, and efficient performance of the study direction whilst implementing their internal quality assurance systems:		Partially compliant	There are quality assurance basics implemented within EKA, ESG guidelines are followed so system complies with all basic demands. Continuous improvements at the moment are managed less on daily basis, but more on yearly revisions so there is a place for growth for quality assurance system to recognize all small areas that can be changed for better. Missing some statistical data analysis that can be used for improvements as not everything is registered and if registered may not be analysed in a common way, for example, written suggestions and complaints may be analysed separately from mutually received information also because channels to receive such information are different. Quality assurance, quality management systems speed is a key nowadays. This compliance is evaluated yearly and conclusions available as a part of EKA yearbooks yet there is no evidence of broader perspective analysis.

Requirements	Requirement Evaluation		Comment
R2 - The cooperation with different organisations from Latvia and abroad implemented within the study direction ensures the achievement of the aims of the study direction.	Fully compliant		There is "Partneru_saraksts_EN.docx" — list of partner organizations and " Studentu_mobilitate_EN.docx" — list of mobility between partner organizations and EKA. These lists are different, partners are different, but that's because the authors of the lists are different. Overall, there is evidence of cooperation and mobility both in Latvia and abroad.
R3 - Compliance of scientific research and artistic creation with the development level thereof (if applicable).	Fully compliant		Concerning the issue of carrying out research projects by staff and publishing results according to scientific standards, the peers did consider the outcomes provided to be at a sufficiently high level.
R4 - Elimination of the shortcomings and deficiencies identified during the previous assessment of the study direction, if it has been conducted, or the implementation of the provided recommendations.	Fully compliant		The university has taken into account all the recommendations of the previous evaluation. There were few recommendations that are implemented in general, for example, increased number of courses in English, alumni and employers committees are evident. Yet there are still improvements to be made just not to forget this, for example, library stock is upgraded, but book that is published after these recommendations: ""Daft R.L. (2015) Organizational theory and design. Cengage learning."" for Management studies are not available in EKA libraries database. That means — EKA should not forget earlier provided recommendations as they may not be followed time after time again and quality assurance system has to be improved to avoid repeating earlier shortcomings.

### Assessment of the Requirements for the Relevant Study Programmes of the Study Field

<b>No.</b>	<b>Study programme</b>	<b>R5</b>	<b>R6</b>	<b>R7</b>	<b>R8</b>	<b>Evaluation of the study programme (excellent, good, average, poor)</b>
1	International Trade and Logistics (41341)	Fully compliant	Fully compliant	Fully compliant	Not relevant	Good
2	Accounting and Audit (42344)	Fully compliant	Fully compliant	Fully compliant	Not relevant	Good
3	Business Economics (43311)	Fully compliant	Fully compliant	Fully compliant	Not relevant	Good

### **The Dissenting Opinions of the Experts**

The experts of the Accreditation Commission do not have dissenting opinions.