

APPLICATION

Studiju virziens "Economics" for assessment

Study field	<i>Economics</i>
Title of the higher education institution	<i>Ekonomikas un kultūras augstskola</i>
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Self-evaluation report

Study field "Economics"

EKA University of Applied Sciences

Self-evaluation report	2
Study field	5
I - Information on the Higher Education Institution/College	5
II - Description of the Study Direction (1. Management of the Study Direction)	11
II - Description of the Study Direction (2. Efficiency of the Internal Quality Assurance System)	22
II - Description of the Study Direction (3. Resources and Provision of the Study Direction)	29
II - Description of the Study Direction (4. Scientific Research and Artistic Creation)	40
II - Description of the Study Direction (5. Cooperation and Internationalisation)	46
II - Description of the Study Direction (6. Implementation of the Recommendations Received During the Previous Assessment Procedures)	51
Annexes	56
Other annexes	58
Business Economics	59
Study program	63
III - DESCRIPTION OF THE STUDY PROGRAMME (1. Indicators Describing the Study Programme)	63
III - DESCRIPTION OF THE STUDY PROGRAMME (2. The Content of Studies and Implementation Thereof)	65
III - DESCRIPTION OF THE STUDY PROGRAMME (3. Resources and Provision of the Study Programme)	71
III - DESCRIPTION OF THE STUDY PROGRAMME (4. Teaching Staff)	71
Annexes	77
International Trade and Logistics	78
Study program	81
III - DESCRIPTION OF THE STUDY PROGRAMME (1. Indicators Describing the Study Programme)	81
III - DESCRIPTION OF THE STUDY PROGRAMME (2. The Content of Studies and Implementation Thereof)	83
III - DESCRIPTION OF THE STUDY PROGRAMME (3. Resources and Provision of the Study Programme)	90
III - DESCRIPTION OF THE STUDY PROGRAMME (4. Teaching Staff)	91
Annexes	95
Accounting and Audit	96
Study program	99
III - DESCRIPTION OF THE STUDY PROGRAMME (1. Indicators Describing the Study Programme)	

.....	99
III - DESCRIPTION OF THE STUDY PROGRAMME (2. The Content of Studies and Implementation Thereof)	101
III - DESCRIPTION OF THE STUDY PROGRAMME (3. Resources and Provision of the Study Programme)	106
III - DESCRIPTION OF THE STUDY PROGRAMME (4. Teaching Staff)	107
Annexes	112

I - Information on the Higher Education Institution/College

1.1. Basic information on the higher education institution/ college and its strategic development directions, including the following information:

The EKA University of Applied Sciences (hereinafter - EKA) was founded in 1998. The University is located in Riga, Lomonosova iela, 1/5. The EKA University of Applied Sciences title combines two areas - social (economics) and humanities (culture), which initially seem contrary, but in fact are interrelated and make up the foundation of our society's development. Therefore, the EKA logo includes a stylized Möbius strip showing two surfaces that by interconnecting switch into infinity. Consequently, EKA offers You many different options - by getting educated and maturing, You can achieve your career and life goals. Möbius strip form reproduces movement, symbolizing the University's dynamism - EKA is constantly evolving, rapidly responding to the latest trends in education, science, demand in the labor market and students' interests.

Vision

EKA is developing as a multicultural, interdisciplinary University, which prepares knowledgeable, creative and independently thinking personalities for the global market, who become industry leaders. EKA is associated with competitive, excellent education, internationally recognized diplomas, high professional quality of graduates, a developed scientific research base and highly qualified personnel.

Mission

The EKA University of Applied Sciences is a higher education institution, which, based on innovative methods and multicultural approach, seeks to provide academic and professional higher education in line with the EU level, promote students' creative potential, entrepreneurial development and their motivation for lifelong learning.

During the academic year of 2019/2020, there are 14 study programs in 6 study directions being implemented in EKA:

- Management, administration and real estate management (6 study programs);
- Economics (3 study programs);
- Law (1 study program);
- Translation and interpreting (1 study program);
- Arts (2 study programs);
- Information technology, computer hardware, electronics, telecommunications, computer management, and computer science (1 study program).

For detailed information on the direction programs, see Annex "Studiju_virzieni_EKA".

The total number of students on 1st October, 2019 has slightly decreased compared with previous years: In 2015, it was 1001 student; 2016 - 1080 students; 2017 - 1122; 2018 - 1101 student; 2019 - 1083 student. However, separate study programmes have seen a significant increase in the number of students. The positive dynamics of the students' number has been achieved by changing the content of the studies, introducing new teaching methods, as well as developing a marketing strategy, opening new study programmes, and starting a foreign students attraction.

According to the EKA Development Strategy, the following priorities are set (available <https://www.augstskola.lv/index.php?parent=91&lng=eng>):

- Study process and content provision and development in accordance with the legislative requirements and trends in higher education and the labor market.

Aim: Prepare adequate, competitive professionals who can use their acquired knowledge and practical skills for a successful career and achievements in business, information technology, cultural and artistic fields, relevant to the current Latvian and international economy needs.

- Scientific and creative process provision and development in accordance with the legislative requirements and trends in the world.

Aim: Achieve a high level of internationally recognized research and creative results that are purposefully promoted through collaboration of lecturers, students, national and international cooperation partner universities as well as representatives of industry, thus providing research-based studies, appropriate scientific qualifications of lecturers and research necessary for industry.

- Development of lifelong learning.

Aim: Be an open and dynamic institution of higher education that is flexible in terms of market developments and meeting various local and international competence development and recognition needs.

The priorities set are in accordance with Latvian strategic planning documents, including the Development of Education Guidelines, the Latvian National Development Plan and other documents (see EKA Development Strategy, paragraph 7).

In accordance with the priorities set, there are defined directions of action in the following areas of activity whose aims and outcomes are indicated in the Development Strategy, paragraph 2:

- quality control;
- personnel development;
- internationalization;
- strategic partnership;
- image and reputation;
- resources (facilities and infrastructure).

1.2. Description of the management of the higher education institution/ college, the main institutions involved in the decision-making process, their composition (percentage depending on the position, for instance, the academic staff, administrative staff members, students), and the powers of these institutions.

The University's management works in accordance with the laws and regulations (the EKA University of Applied Sciences management structure is in Annex). The main institutions are as follows:

- The Constitutional Assembly, which is composed of 20 members:
 - 60% of academic personnel
 - 20% of students
 - 20% of general personnel
- The Senate, which is composed of 20 members:
 - 75% of academic personnel
 - 20% of students

- 5% of general personnel
- The Study Council, which is composed of 9 members (the Joint Study Direction Council has 15 members). The member of the Study Council may be the Study Direction Head, the Study Program Director(s), representatives of the academic personnel, the educational coordinator, the Student Self-government Council's representative, the employer's representative.
- The Student Self-government Council is an independent, collegial student organization representing the rights and interests of the students of EKA by contributing to the students' growth and by providing experience and development opportunities, organizing the internal life of the University and participating in the University's image making. The Student Self-government Council's activities are governed by the Student Self-government Council Regulations (available at EKA e-environment).

In accordance with the paragraph 20 of the Constitution of EKA University of Applied Sciences, the Constitutional Assembly is the highest collegiate representative and governing body and a decision-making body in academic and scientific matters. According to the EKA Constitutional Assembly Regulations available at EKA e-environment), its main functions are as follows:

- adopt and amend the Constitution of the University;
- vote either to elect the Rector or ask for his or her resignation;
- listen to the Rector's report;
- elect the Senate;
- elect the Academic Court of Arbitration;
- approve and amend the Bylaws (i.e. rules, guidelines and regulations) of the Constitutional Assembly, the Senate, and the Academic Court of Arbitration;
- be entitled to address conceptual issues of the University's business and development to make decisions on them.

According to the Constitution of EKA University of Applied Sciences, paragraph 27, the Senate is a collegiate governing and decision making body of the University personnel that confirms the procedure and the rules governing all scope of University's activities. According to the Senate Rules (available at EKA e-environment), it shall:

- elect academic personnel in various positions;
- approve the study programs and their changes, plans and schedule;
- decide on the University's academic and scientific activities;
- approve the bylaws (rules and regulations), except those which, according to the EKA Constitution, get approved by the Constitutional Assembly;
- approve enrollment (imatriculation), exmatriculation and the documents regulating the study process;
- decide on the establishment of the Advisory Board and approve the Advisory Board Regulations;
- after the recommendation from the Board, the Senate shall decide on the University's structural unit formation, restructuring or closing, including the approval of the rules and regulations of those units;
- hear reports on the individual academic personnel and student formation activities, review a variety of application letters addressed to the Senate;
- approve the Scientific development strategy; internationalization strategy; self-assessment reports;
- decide on other key issues related to the study process of the University.

According to the Study Council Regulations, the Study Council shall:

- evaluate the content of the study program (that is a part of the study direction), its

implementation process and development strategy;

- review the self-evaluation report of the study direction and submit it for approval to the Senate;
- review and submit for approval the changes in the study direction or in the study program/s;
- nominate candidates for academic positions in the study direction.

In total, the University is operated by 28 administration and general personnel representatives.

The list of the main laws and regulations and rules of EKA is available at Annex.

1.3. Description of the mechanism for the implementation of the quality policy and the procedures for the assurance of the quality of higher education, as well as the stakeholders involved in the development and improvement of the quality assurance system and their role in these processes.

Quality assurance system, as well as its development opportunities, the parties, the obligations and responsibilities are defined in the EKA Guidelines on the provision of internal quality assurance system (available in Student' Guide: acces data are in the Annex 1). Quality policy stipulates that quality assurance at the University is the responsibility of each involved party within the purview of the party's duties. At the same time, EKA operational foundations have been developed, which describe the main processes, the main, determined objectives and achievable results, people in charge and document templates.

The main activities for quality assurance in EKA are as follows:

- strategic objective performance analysis and the annual self-evaluation;
- study content quality:
 - study program content updating according to the legal and labor market changes is carried out in accordance with the Regulations on the preparation of study content and implementation description, updating and approval (available at EKA e-environment: acces data are in the Annex 1). Study content updating is discussed at the Study Council;
 - the course description development and improvement takes place in accordance with the EKA University of Applied Sciences guidelines for preparing a course description (available at EKA e-environment: acces data are in the Annex 1);
 - on a regular basis (at least 3 times per semester), the e-learning course content review occurs. After the review results, the instructors are informed on the shortcomings and the need for improvement or for the e-course's compliance with the EKA e-course template. The results of the review are sent to the Rector;
 - number of students dynamic analysis (the number of students enrolled, the reasons for dropping-out, etc.).
- Control of the study results:
 - the mapping of study results is carried out, which is reviewed during the study content review cases;
 - the Study Program Director may observe classes taught by academic personnel;
 - academic achievement control is conducted once a semester. If by the end of the academic year, the student's academic debts are in excess of 12 credits, the student is not transferred to the next academic year;
 - colloquium organization about the preparation stages of the final paper and the quality

of planned research.

- Personnel training and development:
 - methodological support and training: methodological materials are provided (for example, the manual about work with the e-environment), methodological seminars (e.g., on writing the course description - on-site workshops and e-seminars were held) and conference organization. For example, each year, EKA organizes a methodological conference, in which the developments in higher education are discussed (more information is available here <https://www.augstskola.lv/index.php?parent=204&lng=eng>);
 - scientific seminars: every year, there are seminars organized with a purpose to enhance the competence of instructors in conducting scientific research. For example, there are seminars organized on preparing scientific manuscripts, the use of quantitative research methods, etc.;
 - digital literacy promotion. Every year, we train instructors to work with the e-environment: Moodle and the use of videoconferencing systems in the study process. During the whole academic year, we also provide consultative support for instructors on e-environment usage options;
 - professional training. Instructors are provided with the opportunities to attend professional courses and seminars in Latvia and abroad in line with the study courses taught. We also provide an opportunity to enhance pedagogical qualifications (for example, in the autumn of 2019, the didactic training was organized);
 - foreign language development. Foreign language learning classes with a purpose of promoting foreign language skills of academic personnel are organized;
 - participation in scientific conferences. EKA motivates the academic personnel to apply to take part in scientific conferences in Latvia and abroad, as well as provides opportunities to participate in them;
 - participation in mobility programs and international projects. EKA instructors are provided with opportunities to participate in the Erasmus+ program, as well as participate in international projects.
- Ensuring availability of information for all parties involved:
 - EKA provides complete information about the study programs and study process organization for students. For example, the EKA website has the Student's Guide (available <https://www.augstskola.lv/index.php?parent=354&lng=eng>), which includes the necessary information for the studies. It is structured according to the student's life cycle stages at the University: from the enrollment and ending with the exmatriculation;
 - information about the course content, study course requirements and evaluation criteria is available in the course descriptions, which are located in the e-environment;
 - EKA provides access to information about the processes and procedures as well as current developments at the University for all personnel by organizing meetings and using e-environment options. For example, for this purpose, the EKA e-environment has a special e-course "EKA administration" that contains the EKA strategic documents, regulations, methodological materials, as well as information on current and supported scientific conferences and other information.
- Feedback is received through the surveys of students, graduates and employers. The survey results, in summarized form, with the planned action to avert deficiencies are sent to the respective group of respondents, as well as discussed at the Study Council, the general meeting of the personnel and the administration meeting.
- Support for the students:
 - information support is provided both in person at the University (the Student

Information Center, the Program Director and other personnel), as well as through digital solutions (e.g., application MyEKA, website, Moodle). When beginning their studies, the first year students have orientation meetings, meetings with alumni and inspirational lectures on the challenges of the profession organized for them, as well as the Student Self-government Council organizes the get-together event EKA Open;

- methodological support. During the study period before the research paper, internship and the final paper preparation, meetings and consultations are held. Consultations are also available for the study courses: in-house and through distance learning;
- financial support. EKA has set up the grants and discount system (details here <https://www.augstskola.lv/?parent=447&lng=lva>, <https://www.augstskola.lv/?parent=893&lng=lva>).
- Facilities and equipment. The necessary study materials and literature are available at the University's e-environment (e-courses) as well as at the library. The study programs are provided with the necessary support and training tools, taking into account the needs, which are determined before the academic year begins. The academic personnel can apply for the necessary equipment, software and study literature to the Study Program Director before the beginning of the semester.
- Budgetary control of financial resources is conducted by checking costs, in accordance with the approved University's budget.

1.4. Fill in the table on the compliance of the internal quality assurance system of the higher education institution/ college with the provisions of Section 5, Paragraph 21 of the Law on Institutions of Higher Education by providing a justification for the given statement. In addition, it is also possible to refer to the respective chapter of the Self-Assessment Report, where the provided information serves as evidence for the full compliance, partial compliance or non-compliance.

1.	The higher education institution/ college has established a policy and procedures for assuring the quality of higher education.	Complies
		Guidelines on the provision of internal quality assurance system EKA operational foundations
2.	A mechanism for the creation 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.	Complies
		Guidelines on the provision of internal quality assurance system Regulations on the preparation of study content and implementation description, updating and approval

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.	Complies The criteria are included in the course descriptions that are available in the e-environment
4.	Internal procedures and mechanisms for assuring the qualifications of the academic staff and the work quality have been developed.	Complies See section 3.5. (Description of the Study Direction) Students' survey results E-environment review
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.	Complies Survey results Annual self-evaluations
6.	The higher education institution/ college shall ensure continuous improvement, development, and efficient performance of the study direction whilst implementing their quality assurance systems.	Complies Quality assurance is one of the priorities of EKA (see EKA strategy). There are procedures and mechanisms developed to ensure a continuous improvement of the study direction: <ul style="list-style-type: none"> • Guidelines on the provision of internal quality assurance system • Regulations on the preparation of study content and implementation description, updating and approval EKA University of Applied Sciences guidelines for preparing and updating a course description

II - Description of the Study Direction (1. Management of the Study Direction)

1.1. Economic and/or social grounds for the creation of the study direction and the relevant study programmes, the assessment of the interrelation among the study

programmes, as well as the analysis of the significance (singularity) of the study programmes in comparison with other similar study programmes in Latvia and abroad.

The development of the study programs in the study direction ECONOMICS, student orientation towards practical problem solving also helps in the context of implementing Latvia's objective "Europe 2020", i.e. to reduce the number of people at risk of poverty and social exclusion, as well as the achievement of the overall objectives set by the Latvian National Development Plan 2014-2020 and implementing the set priorities by the Latvian Sustainable Development Strategy 2030.

Latvian higher education analysis shows that more competitive graduates will come from those institutions of higher education that pay special attention to the improvement of education quality, diversification, innovation introduction, organization skills development for small and medium enterprises. These processes are EKA development opportunity indicators, confirming quality and sustainability of the study direction ECONOMICS, and providing graduates with employment guarantees for the next 6 years.

While doing the document analysis, we can conclude that the EKA study direction ECONOMICS programs having been implemented already in the current period, operate under the EU educational requirements in the following ways:

- By creating and supporting internationalization processes in the studies, EKA takes part in the teaching staff and student mobility programs, organizes and participates in international projects and conferences, attracts foreign, including third-country visiting lecturers, develops the study courses in foreign languages, etc.;
- By constantly improving cooperation with employers and graduates, various organizations: EKA participates in the *Employers' Confederation of Latvia (LDDK)*, the *Latvian Chamber of Commerce and Industry (LTRK)*, the *Higher Education Export Association (AIEA)*, and cooperates with such professional associations as the *Latvian Association of Accountants*, the *Latvian Association of Economists* as well as the *EKA Alumni Association*;
- By developing education digitization processes: the study direction offers e-studies, and the e-environment benefits are actively used.

One of the three programs implemented in the study direction of ECONOMICS is the academic study program "**Business Economics**". Today, it is virtually impossible to successfully run a business without basic academic knowledge in economics. The program's topicality is connected to the context of implementing Latvia's objective "Europe 2020", namely, to reduce the number of people at risk of poverty and social exclusion, the achievement of the overall objectives set by the Latvian National Development Plan 2014-2020, and implementing the priorities set by the Latvian Sustainable Development Strategy 2030. Comparing content of the study program with the study program "Economics" at University of Latvia it could be concluded that this program is focused on economic processes at national level. EKA study program has been compared with study program „Business Economics” at the University of Huddersfield too. Both programs are focused on economic processes at company level.

Advantages of the study program are as follows:

- Studies in a multicultural environment: the program is also implemented in foreign languages, which allows students to learn about other cultures;
- Digital solutions in the study process: Moodle online video lectures, business simulations, EKA application;

- Research skills development: during their studies, students conduct research on current events, present the results of the studies at the International student conference, as well as publish the studies in the Student conference proceedings;
- Guest lectures, conferences, field trips, and other events (they are included in the credit point earning) are the integral part of the study process;
- Guest lectures by foreign instructors and professionals during the annual international weeks.

As the second program of the direction of ECONOMICS, the professional bachelor's study program "**Accounting and Audit**" is implemented. "According to the State Revenue Service (SRS) data, by August 29, 2018, 135,550 company annual reports for the year of 2017 were submitted, of which it can be concluded that:

- in 52,726 cases or 38.9% of the companies, accounting is done by an outsourced accountant;
- in 61,263 cases or 45.2% of the companies, accounting is done by the company's accountant;
- in 21,561 cases or 15.9% of the companies, accounting service provider is not specified."

"By December 31, 2018, 7,282 accounting service outsourcing providers were registered by the SRS (~ 6,000 legal entities and ~ 1300 physical entities)." "But, according to the Company's annual report data on September 25, 2018, covering the year of 2017, 52,875 companies indicated 5,807 accounting outsourcing providers, including 4,450 legal entities and 1,357 physical entities performing economic activity. Physical entities, performers of economic activity, provide outsourced accounting service for 5,703 companies, while legal entities - for 47,172 companies " (Source: The Ministry of Finance abstract regarding the Amendments to the Law on Accounting of 10.05.2019.).

The fact that also in the future the number of new start-up companies will continue the present dynamic developments (as per Lursoft data, an average of 10,000 of such companies were registered in 2018), only means that they will need certified accountants with comprehensive knowledge of business economics, accounting, control and financial performance analysis. EKA study program has been compared with the study program "Accounting, audit and finance" at University of Latvia. It could be concluded that EKA study program is focused on preparing specialist with practical skills by providing them appropriate knowledge and opportunity to acquire skills to use two professional softwares.

The advantages and the uniqueness of the study program are the following:

- This is one of the two of its kind professional bachelor's programs in Latvia;
- Students learn not only the traditional accounting software, but also cloud solutions in accounting;
- Knowledge of accounting in specialized areas: production, trade, individual provider of accounting services, etc.
- Digital solutions in the study process: accounting software, Moodle, EKA application;
- Research skill development: during their studies, students conduct research on current events, present the results of the studies at the International student conference, as well as publish them in the Student conference proceedings;
- Guest lectures, conferences, field trips, and other events (they are included in the credit point earning) are the integral part of the study process;
- Guest lectures by foreign instructors and professionals during the annual international weeks;
- Ensured continuation of studies for college graduates at the later stages of studies - from the 3rd year.

As the third study program in the study direction of ECONOMICS, the first level professional higher education study program "**International Trade and Logistics**" is implemented. Transport and

trade sectors are among those showing a higher GDP growth. Any company that is engaged in commodity and passenger flow promotion, international and domestic, freight or passenger transport, wholesale trade, retail trade, manufacturing and services, is connected to the logistics process. In view of Latvia's unique geographical position, logistics is an important sector of the national economy, which requires skilled specialists. EKA study program has been compared with the study program "Business Logistics" at Business and Management College. It could be concluded that content of study program is similar. But EKA provide separate study courses like "Statistics", "Commercial Law" etc. and do not combine them with other courses.

The advantages and the uniqueness of the study program are as follows:

- Digital solutions in the study process: logistics information systems, open source software solutions, Moodle, MyEKA application;
- Research skill development: during their studies, students conduct research on current events, present the results of the studies at the International student conference, as well as publish their studies in the Student conference proceedings;
- Guest lectures, conferences, field trips, and other events (they are included in the credit point earning) are the integral part of the study process;
- Guest lectures by industry professionals and graduates.

The study programs are interrelated, for example:

- The study program's "International Trade Transactions and Logistics" graduates may continue their studies in the bachelor's program "Business Economics", specializing in the economics of logistics;
- The bachelor's study programs "Business Economics" and "Accounting and Audit" structure has many common courses in the general or the mandatory course section allowing to organize lectures, thereby making an effective use of available human, material and technical resources.

1.2. Aims of the study direction and their compliance with the scope of activities of the higher education institution/ college, the strategic development directions, as well as the needs and the development trends of the society and the national economy.

The aim of the study direction is to prepare competitive specialists in the field of economics, for Latvian and foreign market.

The preparation of competitive specialists requires organizing the study process in accordance with educational, labor market and industry development trends. The study direction's aim is connected to the EKA development strategy 2023 goals whose strategic priority areas are defined as follows: quality assurance; personnel development; internationalization; partnership; image and reputation; resources, equipment and infrastructure (see. Part 1). Without these areas in continuous development, it will not be possible to prepare competitive specialists.

The implementation of the direction is based on the following national development planning documents:

- *Latvian Sustainable Development Strategy 2030*;
- *National Development Plan for 2014-2020*: the course of action "Developed research, innovation and higher education" defined priorities of "Economic growth", "Human security"

and "Appropriate areas for growth";

- *The Smart Specialization Strategy for Latvia* priority 4 defined "Human capital concentration in workplaces with promotion opportunities and adequate remuneration" and priority 5 noted "Enhancing human capital";
- *The Guidelines for the Development of Education for 2014-2020* defined directions of action;
- *The National Concept for the Development of Higher Education and Institutions of Higher Education of Latvia for 2013-2020* expressed proposals;
- *Regional policy guidelines for 2013 to 2019* and *Riga Planning Region Sustainable Development Strategy for 2014- 2030*, defined theses.

The above documents emphasize the importance of motivating people to start a business, create innovations and other activities aimed at promoting national economic development. Within the framework of the study direction, specialists are prepared who need competences to start a business as well as to work in the economic field.

Increasingly, employers emphasize the specific role of *soft skills* for potential employees. Within the framework of the study direction, the students are provided with opportunities to develop these skills by participating in discussions and group work, through collaborative research, in supporting their opinion, presenting research results and completing tasks, etc.

Today, there is an increasing digitization aspect in all spheres of human activity; that is why the study process organization uses multiple digital solutions, such as e-studies. Students, during their studies, learn how to use solutions and software for professional needs, including cloud solutions and open source software.

The study direction provides opportunities to study in different forms of studies: full-time studies, part-time studies and e-studies (distance learning). Offering e-studies promotes access to education for the segments of the population, which is located outside of Riga, and for those, who because of economic and social reasons, can not afford to go to Riga. In addition, online lectures are recorded and are available (as well as other study materials) online for students of all study forms allowing them to study, to repeat the study material at a more convenient time, thus ensuring the student-centered approach. Further, the part-time studies allow acquiring the current labor market competences for people who are employed. The study direction also offers a wide range of courses, which can be acquired freely without receiving credit, thereby promoting lifelong learning.

1.3. SWOT analysis of the study direction with regard to the set aims by providing explanations on how the higher education institution/ college expects to eliminate/improve weaknesses, prevent threats, and avail themselves of the given opportunities, etc. The assessment of the plan for the development of the study direction for the next six years and the procedure of the elaboration thereof. In case there is no development plan elaborated or the aims/ objectives are set for a shorter period of time, information on the elaboration of the plan for the development of the study direction for the next assessment period shall be provided.

The evaluation of the study direction's strengths and weaknesses is shown in Table.

STRENGTHS	WEAKNESSES
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<ul style="list-style-type: none"> • The compliance of the study programs with Latvia 2030 priorities • The study programs in a foreign language • 43 % of the academic staff are industry professionals • 40 % of academic staff have a doctoral degree • Innovative teaching methods (business games, business simulation, etc.) • Digital solutions in the study process (Moodle, web conferencing system BBB) • Special software in the study process • Special infrastructure for the study programs • Guest lectures by industry leaders and professionals • A broad range of free courses • Good recognition system of achievements gained in the previous education and professional experience • The involvement of academic staff in research and creative activities • The involvement of students in research and creative activities • The scientific journal that is peer reviewed and indexed in international databases • Sharing of resources with other higher education institutions • Wide range of strategic partners • Cooperation with secondary schools, career and youth centers • International training activities • Grants and discounts for students • International projects • Alumni involvement in the study process • Business incubator 	<ul style="list-style-type: none"> • A small number of students in full-time studies • Insufficient EKA academic staff's scientific publication citation impact (h-index) • Insufficient cooperation with local universities • Insufficient number of monographs and books by EKA academic staff • Part-time workload for the academic staff • There are no master's programs • There are no doctoral programs
<p>OPPORTUNITIES</p>	<p>THREATS</p>

<ul style="list-style-type: none"> • Increasing the number of students • The attraction of private funding for scientific and creative activities and the direction development • The strengthening of scientific and international capacity • The attraction of international funding for the study direction development • The inclusion of the University and the study programs in international rankings • The promotion of awareness and recognition of the University and the study programs • International certification and accreditation acquisition for the study programs • Participation in the state calls for tenders 	<ul style="list-style-type: none"> • Competition (both educational services market and resource market) • Demography • Changes in laws and regulations • The diminishing prestige of local higher education among potential students • Free education abroad • Social and economic situation in Latvia and abroad • Labor market demand and changes • Aging trends of academic staff • Low prestige of academic career
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EKA development strategy 2023 is designed while taking into account the University's performance evaluation, including the strengths and weaknesses, opportunities and threat assessment of each study direction. The strategy and the study direction development plan (see Annex "EK_virziena_attistibas_plans_EN") include planned activities that focus on the reduction of weaknesses and potential threats, as well as the use of opportunities. For example:

- The implementation of the program "Business Economics" in English will be launched, thus increasing the number of students in full-time studies;
- Within the framework of the international project "CIRCECO", in cooperation with 5 partners, an option of developing a joint master's program's content in circular economics is being explored. The project will end in 2020;
- The implementation of the study programs in English and the preparation of the master's study program, as well as the inclusion of the University and the study programs in international rankings and obtaining the international accreditation will increase the number of students in the study direction;
- In order to enhance cooperation with local universities, cooperation agreements providing for the partner instructor and student participation in joint projects and conferences have been renewed. For example, the academic personnel of the "RISEBA" University of Business, Arts and Technology participate in the methodological and scientific conferences organized by EKA while the EKA instructors participate in the RISEBA conferences;
- Participation in the state calls for tenders will allow to attract additional funding, which could be used to strengthen the scientific and academic capacity;
- Since 2017, the science support system is being developed, in accordance to which, the academic personnel's peer reviewed publications indexed in international databases are financially supported. This spurred growth in the number of publications. In the future, it is planned to promote the academic personnel publications in scientific journals that are indexed in internationally cited databases. Currently, there is an opportunity for the participants of the EKA scientific conference ETECH to publish the results of their research in three scientific journals that are indexed in Scopus, Web of Science, EBSCO, ProQuest and other databases;
- In order to attract students, as well as to show the quality of the EKA study programs and academic personnel, several local and international events are organized. For example, Olympiads, guest lectures in secondary schools, participation in competitions and exhibitions, open lectures by EKA graduates, etc.

1.4. The structure of the management of the study direction and the relevant study programmes, and the analysis and assessment of the efficiency thereof, including the assessment of the role of the director of the study direction and the heads of the study programmes, their responsibilities, and the cooperation with other heads of the study programmes, as well as the assessment of the support by the administrative and technical staff of the higher education institution/ college provided within the study direction.

The management structure of the direction has been established (see Annex „Virziena_struktura”) and the allocation of responsibilities allows for targeted development of the study direction and the existing study programs in line with the EKA development strategy.

In order to exchange information and timely decision-making, administration meetings take place (at least twice a month), as well as electronic means of communication are used. During this meeting cases about study process organization (incl. implementation of study methods), quality assurance (incl. discussion about survey results) are discussed.

Management efficiency is also strengthened by a common system of study organization in all directions of study and study programs, common document templates and access to information about ongoing processes and current events. All the main university activities are planned before the new academic year, by preparing the study calendar, internship schedules, the final paper production schedules and the annual activity plan, including coordinating joint activities in all directions with the EKA strategic partner - the Alberta College (e.g. Student conference, International Scientific Conference ETECH etc.).

The study program directors involved in the direction cooperate in carrying out of the strengths and weaknesses assessment of the study direction, planning the implementation of the study programs, revising the content of the study programs, attracting new instructors etc.

1.5. Description and assessment of the requirements and the system for the admission of students by specifying, inter alia, the regulatory framework of the admission procedures and requirements. The assessment of the study period, professional experience, and the options for the students to have their previously acquired formal and non-formal education recognised within the study direction by providing specific examples of the application of these procedures.

The students' admission requirements are determined by taking into account the regulatory requirements, as well as the specifics of the study program. The admission requirements are clarified and harmonized by the EKA Senate. After approval, the requirements are published on the University's website.

The student enrollment in the programs using Latvian as a medium of communication occurs through both the State Joint Admission System Latvija.lv, as well as by applying in person at the University's premises. The list of required documents, the enrollment commission's working hours and contact information are published on the University website's section titled "For the prospective students (Topošajiem studentiem)".

Foreign student admission occurs twice a year: during the autumn and the spring semester (in the

master's program, in the light of the study process organization in this program, for the whole academic year). The admission process consists of the following, several stages (more <https://www.augstskola.lv/index.php?lng=eng>):

- Document submission and review (previous education recognition, the submission of all necessary documents);
- Previous knowledge and language test: the applicant has to take a test, which includes questions about the specifics of the program, as well as general questions focused on the examination of language skills;
- Interview: the interview's goal is to determine the applicant's motivation for studying and the level of foreign language knowledge.

Applicants, who have successfully passed the test and the interview, have their documents forwarded to start the visa entry paperwork.

This kind of selection of students contributes to the admission of such students, whose level of training allows them to successfully complete the study program.

To the later stages of studies, the students are enrolled twice a year - in summer and in winter. The list of the documents to be submitted is available at the University website's section titled "For prospective students (Topošajiem studentiem)". After submitting the documents, the appropriate study program director examines the documents certifying the achieved study outcomes during the previous education or professional experience. According to the Rules on the recognition of study outcomes achieved in the previous education or professional experience (available at Student's Guide <https://www.augstskola.lv/index.php?parent=354&lng=eng>), the Study Program Director prepares the study outcomes recognition protocol and the individual study plan, by submitting them to the Recognition of Study Outcomes Commission. The Commission, while examining the documents, decides on how many credit points could be recognized, or, if the students have to take additional examinations, and in which semester the students can be enrolled. After the meeting of the Commission, all the documents are transferred to the Student Information Center, where the educational coordinator introduces the students to the study outcomes recognition protocol, the individual study plan and the decision of the Commission. After the familiarization with the above mentioned documents, the student can sign the study agreement, if the student agrees with the decision of the Commission. In the event that the student does not agree with the Commission's decision, he or she has the right to challenge it within 10 days by submitting an application letter to the Rector.

Most often, to the later stages, those college graduates are enrolled who graduated from the first level higher professional education program with 80 CP. After the recognition of study outcomes, students are enrolled in the 2nd or the 3rd year, depending on the program's content.

Table. Dynamics of the number of students at latest study years

Study program	"Business Economics"			"Accounting and Audit"		"International Trade and Logistics"	
	Full-time	Part-time	Distance learning	Full-time	Part-time	Full-time	Part-time
2014./2015.	3	10	1	6	26	1	5
2015./2016.	0	7	0	2	11	0	0
2016./2017.	2	13	3	1	22	0	6
2017./2018.	4	6	0	0	16	0	2

2018./2019.	0	5	4	0	14	0	1
2019./2020.*	0	2	0	0	6	1	0

**Summer admission*

If the student works in the field of the study program, such as running an organization or its department, then the student may submit an application for the recognition of study outcomes achieved through professional experience. In this case, most often the internship is recognized with the internship task completion defense (presentation).

1.6. Assessment of the methods and procedures for the evaluation of students' achievements, as well as the principles of their selection and the analysis of the compliance of the evaluation methods and procedures with the aims of the study programmes and the needs of the students.

The basic principles of evaluation are described in the Study Regulations (available Student's Guide <https://www.augstskola.lv/index.php?parent=354&lng=eng>) that are based on the expected study outcomes in each study program. The basic principles of evaluation are similar and do not depend on study form.

The instructor is entitled to choose testing methods, taking into account the specifics of the course, the students' level of training and other factors. The students' knowledge is evaluated both during the final examinations, as well as with the tests during the study course. EKA has a certain number of tests taken during the study course, which depends on the volume of the study course credits. The students are offered different types of tests: written (essays, quizzes, tests, etc.), oral (seminars, presentations, discussions, etc.), project work, group work, participation in competitions and conferences etc.

Distance learning students are mostly offered individual tasks, as well as opportunities to participate in conferences; discussions and seminars are organized, using EKA videoconferencing system. Assessment (evaluation) types are selected, taking into account the learning outcomes of the study course and the study program. For example, all the learning outcomes of the study program include the outcome associated with the ability to discuss a topic using argumentation (supporting opinion). This learning outcome is also included in several study courses. Consequently, within the framework of the study course, discussions for students are organized, during which, the students are evaluated in terms of their argumentative ability to discuss specific issues.

The types and the number of tests are described in the study course descriptions. If the student has not fulfilled the requirements of the study course, the instructor has the right not to admit the students to the final examination of the study course. The evaluation principles of the learning outcomes of the students are described in each study course description. The study course descriptions are available in the EKA e-environment (Moodle).

If the students encounter difficulties with meeting the study course requirements, as well as due to sickness and other justified reasons, they are able to use consultations with the instructors and take the course tests and the final examinations individually. The Student's Guide (available on the EKA website) also includes information about the student's options in case of academic debt.

The research papers and internship reports are evaluated, with the participation of at least two

instructors in the defense commission. The commission evaluates the content and the student's presentation skills, as well as the ability to provide arguments for discussion and answering questions.

The final papers are evaluated with the students defending them at the State Examination or at the meeting of the Final Examination Commission. The commission formation principles as well as the procedure of thesis writing and evaluation are described in the EKA Guidelines on Preparing and Defense of Research Papers, Project Reports and Theses (available at Student's Guide <https://www.augstskola.lv/index.php?parent=354&lng=eng>).

1.7. Description and assessment of the academic integrity principles, the mechanisms for the compliance with these principles, and the way in which the stakeholders are informed. Specify the plagiarism detection tools used by providing examples of the use of these tools and mechanisms.

The principles of academic integrity are defined in the Ethical and Academic Integrity Code of the EKA University of Applied Sciences. This document stipulates action, in case a breach of academic integrity and ethics is established.

The students are informed about the content of the code and the principles of academic integrity within the framework of the study course "Introduction to Studies", as well as during the consultations on the research paper, project and internship report and the final paper preparation.

The academic personnel is informed about the academic integrity principles at EKA general meetings, as well as when beginning their employment at the University.

The Ethical and Academic Integrity Code of EKA is available for students in the Student's Guide (available at: <https://www.augstskola.lv/index.php?parent=354&lng=eng>) , while employees may access it in e-environment, in the study course "EKA administration."

EKA uses anti plagiarism tools, checking all the final papers and scientific articles submitted for publication in the EKA scientific publications. EKA uses Common Computirized Antiplagiarism Checking System, which is common for Latvian higher education instoitutions. The research papers and project reports are examined in case the instructor suspects alleged plagiarism.

1.8. Specify the websites (e.g. the homepage) on which the information on the study direction and the relevant study programmes is published (in all languages in which the study programmes are implemented) by indicating the persons responsible for the compliance of the information available on the website with the information published in the official registers.

Information about the study direction and its corresponding study programs, their contents, the expected learning (study) outcomes is available on the University's website (see table below).

Study program	The language of information	
Business Economics	LV	https://www.augstskola.lv/?parent=75&lng=lva
	EN	https://www.augstskola.lv/?parent=114&lng=eng
Accounting and Audit	LV	https://www.augstskola.lv/?parent=76&lng=lva
	EN	https://www.augstskola.lv/?parent=341&lng=eng
International Trade and Logistics	LV	https://www.augstskola.lv/?parent=71&lng=lva
	EN	https://www.augstskola.lv/?parent=345&lng=eng

The person responsible for the placement of information on the website is the Communication Project Manager.

II - Description of the Study Direction (2. Efficiency of the Internal Quality Assurance System)

2.1. Assessment of the efficiency of the internal quality assurance system within the study direction by specifying the measures undertaken to achieve the aims and outcomes of the study programmes and to ensure continuous improvement, development, and efficient performance of the study direction and the relevant study programmes.

There are a number of procedures used for quality assurance (see section 1.3. of Part 1 of this self-evaluation report), which are aimed at ensuring the compliance of the study process, the study programs, research and creative activities as well as the University's activity in general with the requirements of the laws and regulations while meeting the needs of students and the market. Some examples:

- Three years ago, it was discovered that many students encountered difficulties in the preparation of the final paper and, during the preliminary defense, showed inadequate results due to the lack of awareness of the research design. Analyzing the reasons at the academic staff meeting, it was concluded that it is necessary to change the approach to the preparation of research papers, project reports and final papers, consequently:
 - EKA clarified the paper development procedure (including the structure, methodology selection, the principles of the use of bibliographic sources etc.);
 - EKA introduced the last semester timetable with precise deadlines, which is available in the EKA e-environment at the beginning of the semester;
 - a careful selection and application of research methodology has been suggested at the start of any research paper;
 - EKA introduced a mandatory colloquium, which is an integral part of the final paper development process. The colloquium is organized after submitting the application on the final paper. During the colloquium, the students justify the topicality of the theme,

define research aim and objectives, and choose research methods. If the colloquium is passed, then the students are admitted to the final paper development;

- the Guidelines on Preparing and Defense of Research Papers, Project Reports and Theses have been updated.

Analyzing the changes, an increase of successfully defended research papers has been observed.

- Five years ago, a large part of the students noted that access to additional information on academic performance and academic and financial debts is needed. Analyzing the student survey responses, the following steps were taken:
 - EKA established the section "My data" on the University's website, where every student can keep track of information about the coursework (grades) and academic and financial debts (if any);
 - EKA created the "Student Guide" which contains information on the entire study process, including academic debt settlement arrangements, the transfer of the next year of study, a description of the student's options in case of the financial debt, etc.
 - each semester, we control the academic performance status of the students. If 12CP amount of academic debt is discovered, then the student will be sent information about the amount, the settlement procedure and the possible consequences in case of inaction;
 - the instructors are obliged to place the study course description and the course acquisition requirements in the EKA e-environment. Access to this information is controlled by e-learning coordinator through the auditing e-environment content at the beginning of the semester. If the information is not available, then the coordinator contacts the academic staff informing them of the need to insert it by agreeing about the deadline by which it will be done. After the deadline, a repeated verification is made.

After these actions, there has been a decrease observed in the proportion of students who had to repeat their coursework or who have been excluded due to failure.

- Four years ago, there was insufficient involvement of the academic staff and the students participating in research and creative work observed. To facilitate this, we carried out the following activities, for example:
 - EKA developed a new Scientific and creative activity development strategy 2020 which sets out the expected results to be achieved in each study direction (available [https://www.augstskola.lv/upload/\[1\]ZRNAS_2020_ENG.pdf](https://www.augstskola.lv/upload/[1]ZRNAS_2020_ENG.pdf)). Every year, the results of our scientific activity, their degree of achievability are analyzed;
 - research directions were formulated in accordance with the EKA study directions and industry developments (available <https://www.augstskola.lv/index.php?parent=208&lng=eng>). Each direction has a set of indicators to be achieved within the academic year: the number of publications indexed in *Web of Science* or *Scopus* databases, participation in international conferences, participation with a report in the EKA scientific conference, a publication in the EKA scientific journal, a student research study, student participation in the students' scientific conference;
 - research teams working in each research direction were created. Each group has its coordinator who is responsible for the achieving of a set performance targets;
 - each study program offers research paper and final paper topics that are related to the research direction theme. The authors of the best papers present their research results at the students' conference.

As a result of these actions, the academic staff and student involvement in scientific and creative work has significantly increased (see the Scientific and creative activity reports).

2.2. Analysis and assessment of the system and the procedures for the development and review of the study programmes by providing specific examples of the procedures for the development of new study programmes within the study direction (including the approval of study programmes), the review of the study programmes, the aims, and regularity, as well as the stakeholders and their responsibilities. Description of the mechanism for obtaining and providing a feedback, including with regard to the work with the students, graduates, and employers.

According to the Regulations on the Preparation of the Description of Study Content and Implementation, Updating and Approval (available at EKA e-environment), the content of the study program is reviewed at least once every three years. The updating takes place on the basis of the annual self-evaluation, as well as by evaluating the proposals submitted by the academic staff, students, graduates and employers (if any), and by taking into account changes in legislation. EKA organizes students', graduates' and employers' surveys for collecting feedback about the content of study programs, organization of the study process etc. If many changes are needed than Study Program Director organizes working group. Students, gradulators, employers and academic staff members are included in the group. When the content of the study program is changed, taking into account the introduction of new study courses or the updating of the current study course content, then the Study Program Director communicates with the study course instructors and organizes writing of a new study course description or updating of the existing one. Some examples:

- According to the conceptual report "On intellectual property protection and management system in the Republic of Latvia" (CM regulation Nr.509 of 15.09.2017.), the study course "Intellectual Property Law" has been introduced to the study programs of the study direction;
- According to the submitted report by the EKA Student Self-government Council on the teaching of foreign languages, a second foreign language choice has been offered at the University (currently the choice is between German and Russian);
- In view of the market trends, new topical courses, such as "Modern Economic Theories" in the study program "Business Economics", "Accounting Software PayTraq" are offered in the study program "Accounting and Audit";
- Taking into account the recommendations of graduates, the content of several study courses in management has been revised, in order to prevent the overlapping of content. This process was organized by the study program directors, by analyzing the study course descriptions, e-courses and by discussing possible changes with the study course instructors.

The new study programs in the accredited study direction were not licensed. When designing of a new study program takes place, its suitability in the context of the EKA development strategy, strategic specialization, and available resources is evaluated. A working group for the development of a new study program is formed that is composed of the University's administration, academic staff, and employers' representatives. The working group develops the study program's content by formulating its aims, objectives and achievable results, as well as by defining the potential target audience.

2.3. Description of the procedures and/or systems according to which the students are expected to submit complaints and proposals (except for the surveys to be conducted among the students). Specify whether and how the students have access to the information on the possibilities to submit complaints and proposals and how the outcomes of the examination of the complaints and proposals and the improvements of the study direction and the relevant study programmes are communicated by providing the respective examples.

The complaint and suggestion procedure, as well as the order of their review are described in the Regulations on the Internal Quality Assurance System. The regulations are available on the EKA website, in the Student Guide.

According to the regulations, the decision on the complaint/suggestion review results and the improvements made in the study direction or in the relevant study programs is communicated to the author of the complaint/suggestion application within one month from the submission date. The decision is sent to the e-mail or postal address provided in the application. For example, a student submits a complaint about an instructor's improper conduct to the Study Program Director (for example, the instructor would not respond to e-mails, would not answer queries about grade evaluation). In this case, the Study Program Director conducts an interview with the instructor, highlighting the University procedures, and requires respecting the stipulated time limits within which to answer the students' e-mails. After the interview, the Study Program Director informs (in writing or orally) the student about the interview asking to notify the director in case similar situations persist in the future.

If the students, in a conversation with the Study Program Director, or the Student Self-government Council submit suggestions on the study process improvement, then the suggestions are forwarded to the Rector. The suggestions are reviewed at the administration meeting, by inviting the representatives of the Board, assessing the feasibility of implementing the suggestions, considering the amount of the necessary resources, etc. On the decision proposal, the applicant is informed in writing that is sent to the e-mail address submitted in the application letter.

The students are informed on the suggestions and complaints mentioned in the survey by receiving a letter from the Rector that includes a summary of the survey results and an outline of the planned action.

2.4. Provide information on the mechanism for collecting the statistical data, as developed by the higher education institution/ college. Specify the type of the data to be collected, the collection frequency, and the way the information is used to improve the study direction.

EKA regularly gathers the following information about the following:

- Student admission results (once a year);
- Student academic performance (once a semester);
- Dropout reasons (once a semester);
- Student and the academic staff mobility indicators (once a year);
- The academic staff performance evaluation by the students (once a year);

- The study process quality evaluation by the students (once a year);
- The graduates' satisfaction with the achieved learning outcomes (twice a year);
- The employment of graduates (last-year graduates - once a year, the other graduates - once every three years);
- Quantitative and qualitative results of the students' research and creative activities (once a year);
- Quantitative and qualitative results of the academic staff's research and creative activities (once a year).

The above-mentioned information is analyzed by conducting performance analysis of meeting strategic objectives and action plan implementation as well as using the annual self-evaluation. Some examples:

- The dropout reason analysis led to the conclusion that the students may interrupt their studies due to work circumstances or migration. As a result, EKA launched a new form of studies, i.e. by offering to study in e-environment;
- Based on the results of the performance evaluation of the academic staff, the Head of the Direction and the program directors perform the quality analysis of the academic staff. The identified shortcomings help to determine the academic staff development directions;
- Based on the study process quality evaluation results, the EKA development plan includes the focus on the study process organization, material and technical support, information provision, etc.;
- The analysis of the quantitative and qualitative results of the scientific and creative activity allows evaluating the involvement of the study direction, its study programs, the students and the academic staff in research and creative activities. If necessary, supplementary activities are developed to promote scientific and creative activities within the study direction.

2.5. Description and assessment of the integration of the standards set forth in Part 1 of the ESG. Specify which of the standards are considered a challenge and which require special attention.

The EKA development strategy 2023, quality assurance, staff development, strategic partnerships, image and reputation, material and technical support have been identified as the main directions of the EKA strategic priorities. In its activities, EKA pays attention to the compliance and integration within its internal quality assurance system of all the standards included in Part 1 of the ESG.

A major challenge, considering the available funding, is to provide the necessary material, technical and information support. However, every year, the University keeps developing it, for example, by purchasing the latest literature and equipment, by renewing program support and by establishing specialized facilities (e.g., Logistics Classroom).

Nowadays, having many digital solutions and latest technologies, as well as changes in young people's attitudes towards studies and information perception types, the institutions of higher education are increasingly burdened with a difficulty to offer content related to the students' interests and their ability to learn. EKA, in its activities, are following the changes in the use of study methods, by increasingly using innovative teaching methods, such as *gamification*, virtual technologies (e-studies), business simulation, etc. The students, depending on their ability, are provided with an opportunity to engage in a number of scientific and creative activities in EKA and

other organizations. At the same time, the students are motivated to participate in activities related to the chosen field of study and future profession such as career days, business idea competitions, etc.

Table. The integration of the the standards included in Part 1 of the ESG within the internal quality assurance system of EKA

Standards and guidelines	EKA internal quality assurance system
ESG 1.1. The institutions of higher education must have a quality assurance policy.	The EKA quality policy requires the responsibility of several parties involved in quality assurance. Each party is aware of its responsibilities in quality assurance. Employers, industry professionals are also involved, e.g., as members of the final paper defense commission, reviewers, participating in program content and study course development and updating.
ESG 1.2. Program development and approval.	Program implementation is based on the EKA basic principles of operating, subject to regulatory requirements and the higher education goals of the Council of Europe. The study course content is designed in a way that the results in each course would provide the total achievement of the study results of the program. The content of the study program is reviewed in the Study Council and approved by the Senate. The content of the program is regularly reviewed.
ESG 1.3. Student-centered learning, teaching and assessment	<p>The study program is implemented in various forms: full-time, part-time and e-studies. It allows providing the study access to various groups of students with different abilities to learn.</p> <p>The study course requirements include the completion of a variety of tasks, mandatory reading and are available in the course descriptions and in e-environment.</p> <p>The instructors inform the students on the knowledge evaluation criteria and methods at the beginning of the course.</p> <p>For the evaluation of research papers, internship reports and final examinations, commissions are formed in which employer representatives are welcome to participate. Each member of the commission is informed about the basic principles of evaluation in EKA.</p> <p>EKA rules and regulations describe the evaluation appeal procedure.</p>

Standards and guidelines	EKA internal quality assurance system
<p>ESG. 1.4. Admission, study progress, diploma recognition.</p>	<p>Admission requirements are set out in the Admission Regulations, which are available on the EKA website. The system of study outcome recognition achieved in the previous education is used.</p> <p>EKA uses a database that summarizes the entire study information on each student, including those who have suspended their studies. The system's capabilities allow tracking each student's progress during the study time. The students are able to see their academic progress, the study plan for a given semester, and financial information.</p> <p>After successful graduation from the program, the student receives the diploma, which complies with the statutory requirements and includes information on the study outcomes and the received qualification.</p>
<p>ESG. 1.5. The institutions of higher education have to ensure their academic staff's competence. The procedures for the recruitment of instructors should be fair and open.</p>	<p>EKA ensures the development of its academic staff's qualification by organizing methodological events, training seminars, providing opportunities for scientific activities, including the preparation of publications and participating in conferences. The vacancies are announced through competitions, by publishing the selection criteria in the advertisements.</p>
<p>ESG. 1.6. The University should provide adequate and readily available study equipment, and it should provide support for the students.</p>	<p>EKA has the library whose stocks are regularly replenished. The librarian provides support for the information search. The students are also informed about opportunities to use other libraries for study purposes.</p> <p>Each study course at the University has its training materials available in the e-environment.</p> <p>EKA has the Student Information Center, where each study program has its own educational coordinator, who can provide information about the study process and study progress. The students regularly communicate with the Study Program Director about the issues of program content, as well as about organizational issues. Each study program also has its Moodle forum, in which the Study Program Director posts the current information. Each study course provides consultations both in person and in the e-environment.</p>
<p>ESG. 1.7. In order to have an effective program management, the institutions of higher education have to collect, analyze and use information.</p>	<p>EKA organizes a number of surveys to get informed about the students' satisfaction, as well as to receive suggestions from the students, the employers and the staff. This information is used during the self-evaluation of the study directions and programs. During the self-evaluation, other aspects of the study process are also examined, including material and technical support.</p>

Standards and guidelines	EKA internal quality assurance system
ESG. 1.8. The institutions of higher education have to publish clear, accurate, objective and current information.	EKA annually prepares self-evaluation reports covering the activities of each study direction and about the University in general. EKA website contains information about the entire study process, having each program's description, admission requirements, graduate employment opportunities, etc.
ESG. 1.9. The institutions of higher education periodically evaluate programs to make sure that they meet their objectives and that they meet the students' and the society's needs.	The self-evaluation of the study programs of the study directions occur annually with the participation of the academic staff and the students. The study course descriptions are updated regularly, the e-course content improved, taking into account the current events in the industry and the recommendations of the students, the instructors, the internship providers and the employers.
ESG. 1.10. The institutions of higher education must implement a cyclical external quality assurance and assessment in accordance with the ESG.	The cyclical external evaluation takes place every six years in accordance with the laws and regulations.

II - Description of the Study Direction (3. Resources and Provision of the Study Direction)

3.1. Provide information on the system developed by the higher education institution/ college for determining the financial resources required for the implementation of the study direction and the relevant study programmes. Provide data on the available funding for the relevant study programmes, as well as the sources of the funding for the scientific research and/or artistic creation activities and their use for the development of the study direction. Provide information on the costs per one student (for each relevant study programme of the study direction) by specifying the headings indicated in the calculation of costs and the percentage of the funding among the indicated headings.

The EKA's budget is formed mainly from the tuition fees. Revenue from the implementation of the study programs of the entire direction is equally used to cover all academic, scientific and administrative costs of the EKA.

The funding for the research and creative activities is comprised of the EKA's resources and external financing (including project funding), and its share of the total budget of the direction of study constitutes 13%.

The EKA's accounting data and the assessment of costs were used to estimate the costs of a study placement in accordance with the CM regulations Nr. 994 "Procedure for the institutions of higher education and colleges regarding their financing from the state budget" of 2006, December, 12. Such calculations do not include the cost of accreditation, as well as contingency costs. All

calculations are done based on the cost estimates of 2019.

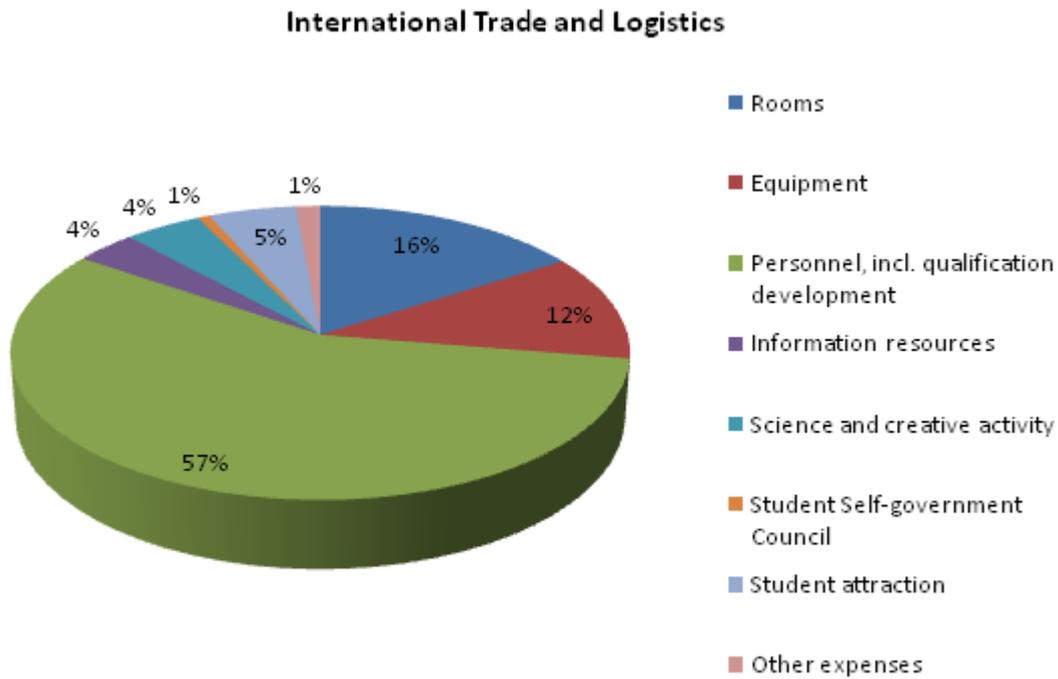


Fig. 1. The study program's "International Trade and Logistics" study placement costs

The study program's "International Trade and Logistics" study placement costs are 1,081.67 euros per year. The tuition fees for the study program: full-time - 1,260 euros per year, part-time - 1,140 euros per year. Taking into account the number of students in the program (by October 15, 2019 - 92 students), the financial provision for the program is deemed as sufficient.

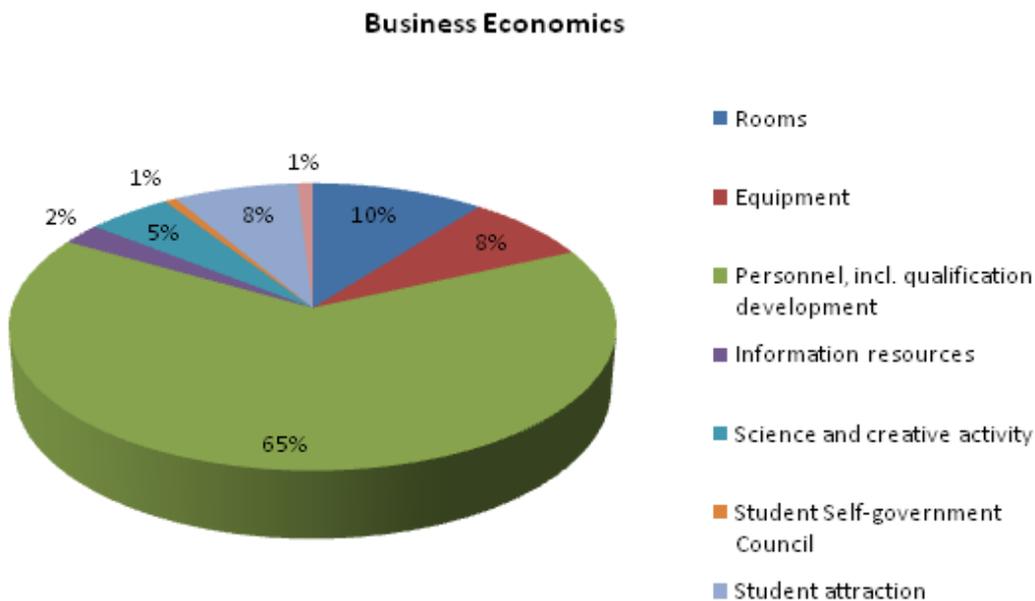


Fig. 2. The study program's "Business Economics" study placement costs

The study program's "Business Economics" study placement costs are 1,641.58 euros per year. The

tuition fees for the study program: full-time (in Latvian) - 1,680 euros per year, full-time (in a foreign language) - 2,100 euros per year, part-time - 1,560 euros per year. Tuition fee for foreign students is higher because of students' recruitment and study process organization costs. Taking into account the number of students in the program (by October 15, 2019 - 72 students), the financial provision for the program is deemed as sufficient.

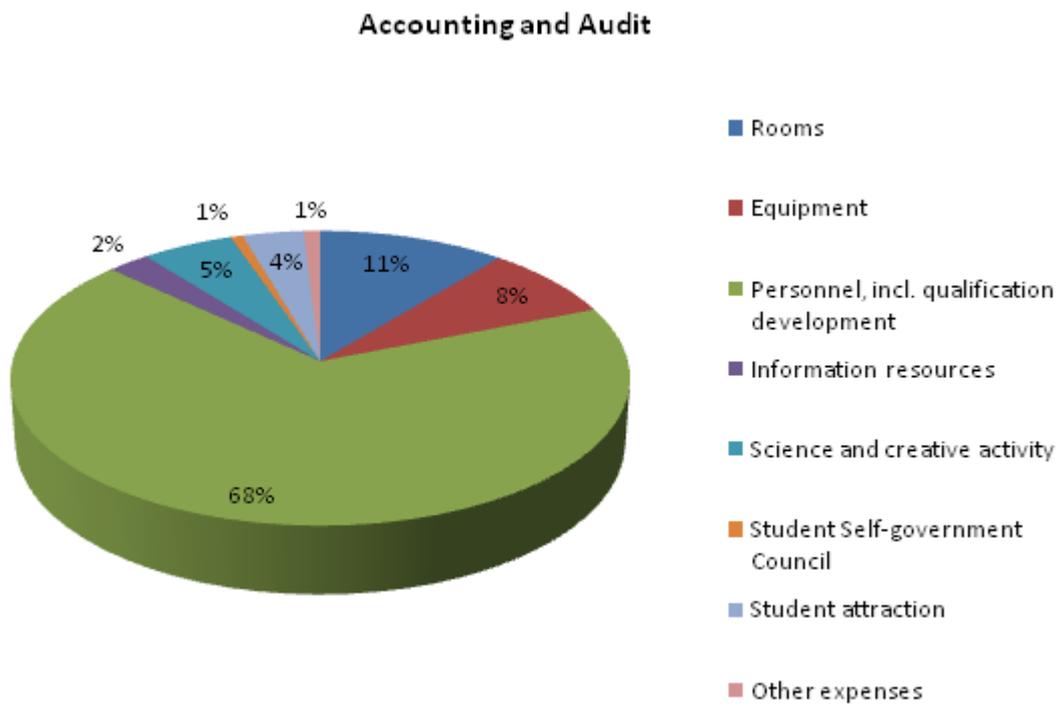


Fig. 3. The study program's "Accounting and Audit" study placement costs

The study program's "Accounting and Audit" study placement costs are 1,573.26 euros per year. The tuition fees for the study program: full-time (in Latvian) - 1,680 euros per year, part-time - 1,560 euros per year. Taking into account the number of students in the program (by October 15, 2019 - 101 students), the financial provision for the program is deemed as sufficient.

3.2. Provide information on the infrastructure and the material and technical provision required for the implementation of the study direction and the relevant study programmes. Specify whether the required provision is available to the higher education institution/ college, availability to the students, and the teaching staff (the specific equipment required for the relevant study programme shall be indicated in Part III, Chapter 3 below the respective study programme).

To implement the study direction, there are both specialized rooms, as well as common premises available (rooms, which are also used to implement the other directions).

Specialized rooms for the needs of the direction are as follows:

- Logistics classroom. The room has the availability of visual materials, geographical maps, 20 computers with special applications;
- Computer classroom with 12 computers having the availability of the accounting application "Tilde";
- Business incubator room.

The commonly used premises consist of:

- Two computer classes;
- Twelve classrooms;
- Cafeteria;
- Three lounges for the students;
- Instructor's room;
- Library;
- Administration rooms.

According to the EKA development strategy, there are plans to expand the EKA premises, including for the implementation of the study direction. In the Spring of 2019, EKA has purchased a new building in Pērnavas iela 62, with the total area of 7000 sq.m. Starting from the 2021/2022 year of study, the implementation of the study direction will take place in the new premises. These premises would include additional space for the research and creative work of the direction.

The EKA has a free wireless Internet service available. All classrooms have the availability of the necessary material and technical equipment, including computer, projector, etc. to run the classes. Computer classes have the Microsoft Office software, as well as open source code software. There is also specialized software provided to implement the study direction:

- "Tilde Jumis", accounting and warehouse management software;
- Accounting software "PayTrack";
- Business simulations (BSS);
- Logistics software: Combined nomenclature (coding of goods) - *the Integrated tariff management system* <https://itvs.vid.gov.lv/itms/> ; Customs procedure documentation - *EMDAS* <https://eds.vid.gov.lv> .

To meet the study process needs, the e-environment is available: EKA website, MyEKA application, Moodle and BigBlue Button, E-Nexus. The website contains information on the study process organization, class schedule, announcements, book catalog, etc. EKA application is available for the students in order to allow faster access to the schedule of classes, announcements and their study and financial data. Moodle is used as a site with access to the course materials, independent work assignments, a variety of informative resources, etc. Big Blue Button is a videoconferencing system, which is used to stream (and record) video lectures for e-students. E-Nexus is the academic staff database, which also includes their research work repository.

The database Nexus is used for recording the student information. The students' personal information, study plans, academic progress, administrative orders, etc. are available there.

3.3. Provide information on the system and procedures for the improvement and purchase of the methodological and informative provision. Description and assessment of the availability of the library and the databases to the students (including in digital environment) and their compliance with the needs of the study direction by specifying

whether the opening times of the library are appropriate for the students, as well as the number/ area of the premises, their suitability for individual studies and research work, the services provided by the library, the available literature for the implementation of the study direction, the databases available for the students in the respective field, the statistical data on their use, the procedures for the replenishment of the library stock, as well as the procedures and options for the subscription to the databases.

The students have access to the EKA library, as well as all students are informed about opportunities to use the Latvian National Library. The study program directors introduce the students to the library, book catalog and the University's e-environment capabilities during the study course "Introduction to Studies". The EKA library works five days a week (including on Saturdays with extended working hours). Working hours are planned, taking into account the students' attendance and demand (according to survey data and individual requests). The standard working time is: Tuesdays - Fridays from 9:00 to 17:30, Saturdays from 9:00 to 19:00. Since 2013, the EKA library is a member of the Latvian Academic Libraries Association (LATABA).

The book catalog of the EKA library and other libraries is available electronically here <https://www.augstskola.lv/index.php?parent=88&lng=eng>. To meet the needs of the study direction, there are 3934 publications and 7055 copies available. In addition, there are available periodicals, such as: iFinances, the Economist, etc.

The library stock fund is supplemented in two ways:

- The librarian follows the news and informs the program directors about it. The program directors evaluate the necessity of purchase of the latest publications, in consultation with the respective study course instructors. If the instructors recognize the publication as useful for the study course acquisition, then the Study Program Director will inform the librarian about the need to purchase it;
- The academic staff regularly reviews the study course content, including the topicality of the bibliographic sources necessary for the course acquisition. If the mandatory reading list is updated with the latest sources, which are not in the library, then the instructor must inform the librarian about the need to purchase them. The librarian evaluates the book purchase costs and buying opportunities. If the book costs do not exceed the amount specified, then the book is purchased. Otherwise, other solutions are sought: the source replacement with an alternative publication that has similar content, etc. purchase of a used book etc.

The EKA library stocks are supplemented only with the latest literature, which is not older than 5 years. Funds for library is planned an average 1.5-2% from total EKA budget of the study direction.

The students can pick up books by subscription, as well as work with information sources in the reading room. The library reading room has the availability of twenty computers with the Internet access. In addition, the library includes the following services:

- Help with the searching of bibliographic sources;
- Copying;
- Printing;
- Scanning;
- Binding.

The students and the instructors have access to multiple databases (incl. free access data bases), the list is available here <https://www.augstskola.lv/index.php?parent=88&lng=eng> . Database

subscription is ordered after the recommendations from the instructors and purchased within the possible financial provision framework.

The statistics of usage of data bases (EBSCO) is available below.

Institution Name: LATVIAN CONSORTIUM CULTURE INFORMATION SYSTEMS CENTRE

Reporting Period: 2018-01-01 to 2018-12-31

Customer	Database Sessions	Total Searches	Total Full-Text Requests	Abstract Requests
EKA University of Applied Sciences	5713	24073	1915	2334

The instructors place the study course materials as well as the study course description, course acquisition requirements, independent work descriptions in the University's e-environment: Moodle. Sample topics for research papers are also available there, as well as the internship tasks, the final paper sample topics and other, necessary information for the studies.

At the library, the students have access to the samples of research papers, project and final papers: both on paper and electronically placed in the student work catalogue <https://www.augstskola.lv/index.php?parent=88&lng=eng>. The inclusion of the papers in the student work catalog occurs after the consent of the student is received (the student certifies in writing that the paper does not include confidential information and may be published).

Electronic resources, incl. subscribed data bases, lecture materials are available for distance learning students. Students have access to the books too.

3.4. Provide information on the procedures for attracting and/or employing the teaching staff (including the call for vacancies, employment, election procedure, etc.), and the assessment of their transparency.

EKA employs elected academic staff and guest (adjunct) instructors. In order to attract academic staff, a competition or the position is advertised: for the elected academic positions - in the official publication "Latvijas Vēstnesis", for the guest instructors - in other media resources. The election into academic positions is based on the laws and regulations and in accordance with the Regulations on the Election in Academic Positions (available EKA e-environment). The election procedure and detailed criteria are described in the above-mentioned regulations. Each academic who meets the requirements is eligible to compete for the advertised position.

Regardless of the status of the instructor at the University, the evaluation of candidates occurs based on the following criteria:

- Educational attainment;
- Teaching experience;
- Professional work experience;
- Science and/or creative work achievements;
- Communication skills.

When starting the work at the EKA, every instructor is familiarized with the organizational

procedure of the study process, receives work safety and fire safety instructions, sets up the instructor's profile in the e-environment, is informed about the work and available support in the e-environment and undergoes other work introduction activities.

The information about the study process organization, scientific and creative activities, and internal regulations is available at "EKA administration", a dedicated site in the EKA's e-environment.

The academic staff's work quality is evaluated by analyzing the student survey (twice a year), e-course quality in Moodle (four times a year), scientific and creative activities (once a year), class schedule discipline, communication with the administration and the students and the number of complaints (if applicable).

The academic staff is aware of their work quality evaluation results by presenting them with the results of the survey, the e-course quality control results, etc. Where shortcomings have been identified, they are discussed individually with each instructor, working out the remedy to address the shortcomings. The discussions are organized by the Study Program Director.

3.5. Specify whether there are common procedures for ensuring the qualification of the academic staff members and the work quality in place and provide the respective assessment thereof. Specify the options for all teaching staff members to improve their qualification (including the information on the involvement of the teaching staff in different activities, the incentives for their involvement, etc.). Provide the respective examples and specify the way the added value of the possibilities used for the implementation of the study process and the improvement of the study quality is evaluated.

Each year EKA facilitates or organizes the following events to develop the qualification of its academic staff:

- Scientific seminars. Their aim is to encourage the involvement of the academic staff in research, as well as to support the preparation of publications in internationally indexed databases;
- Methodological seminars;
- Methodological conferences;
- Participation in international scientific conferences in Latvia and abroad;
- Participation in projects;
- Teaching courses at foreign universities;
- Courses in line with the identified training needs.

The events aimed at developing the qualification of the academic staff are organized, taking into account the University's development priorities and current events in the industry. During the reporting period, the academic staff were encouraged to participate in all the above mentioned events. For examples and achieved results, see Table.

Table. The examples and results of the organized events during the reporting period

Type of event	Results achieved
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<i>EKA scientific seminars (at least once a year)</i>	
<ul style="list-style-type: none"> • Preparation of scientific publications • Quantitative methods for data processing • Using special software for data processing (SPSS, R) 	The number of publications of the involved academic staff has increased. Every seminar, on average, was attended by 10 instructors.
<i>Methodological seminars (at least twice a year)</i>	
<ul style="list-style-type: none"> • “Study course description and learning outcomes: design, formulation, mapping” in collaboration with Alberta College, Riga Stradiņš University and the BA School of Business and Finance • Creative workshop during the International Week: “Formulating Learning Outcomes” 	The formulation of the learning outcomes has been changed in the study programs and the study course descriptions. Every seminar, on average, was attended by 15 instructors.
“The preparation of the final papers”	The structure of the papers, research methods has been changed. The quality of papers has increased. The seminar was attended by 10 instructors
<ul style="list-style-type: none"> • “E-course creation in Moodle according to the EKA requirements”; • “The use of the videoconferencing system BigBlueButton in the study process” • Creative workshop during the International Week: „Introduction to Moodle and Big Blue Button” 	More that 70% of the courses have an e-course version. Work to be continued. Every seminar, on average, was attended by 10 instructors.
<i>Methodological conferences (once a year)</i>	
The EKA annual methodological conferences	The use of digital technology tools in the study process, discussing the issues of academic integrity and ethics, the use of <i>gamification</i> aspects in the study process. On average, 15 EKA instructors and 15 instructors from the partner universities of Latvia (e.g. Alberta College, "RISEBA" University of Business, Arts and Technology, Daugavpils University) take part in each conference.
<i>International scientific conferences and publication opportunities</i>	

<ul style="list-style-type: none"> • Participation in the EKA International scientific conference ETECH (once a year) • Participation in international scientific conferences in Latvia and abroad (at least once a year) 	<p>The research results are used in the teaching of the study courses. The results are summarized in scientific and creative activity reports</p> <p>https://www.augstskola.lv/?parent=8&lng=lva</p> <p>Each EKA International scientific conference ETECH involve, on average, 18 participating instructors from EKA, 100 foreign instructors from partner universities and 10 instructors from the Latvian partner universities (e.g., Alberta College, Riga Stradiņš University, Turība University, Baltic International Academy).</p>
<i>Participation in projects</i>	
Participation in projects	Exchange of experience, the integration of the latest study and research methods in the study process, e.g., project CIRCECO- 3 EKA instructors were involved.
<i>Teaching courses at foreign universities</i>	
<p>International mobility for teaching and exchange of experience in the framework of the Erasmus+ program, for example:</p> <ul style="list-style-type: none"> • Prof. Vita Zariņa taught courses at Vilnius University Kaunas Faculty (Lithuania); • Associate Professor Jeļena Titko taught courses at Brno University of Technology (Czech Republic); • Prof. Velga Vēvere taught courses at the University of Zilina (Slovakia) 	Exchange of experience, teaching in an international environment, the promotion of foreign language skills
<i>Courses in line with the identified training needs</i>	
Courses of English	The knowledge of English has been improved for the academic staff. Courses were attended by 7 EKA instructors.
Didactic courses of the institutions of higher education	Pedagogical competences of the academic staff have been improved. Courses were attended by 15 EKA instructors.
Participation in international training, e.g., Lecturer E. Čerkovskis attended the seminar EdTech in October, 2019 (CEEMAN, Bled, Slovenia)	The current knowledge about the industry is acquired. Planned seminar for the EKA academic staff on current digital solutions in teaching.

Most of the instructors are motivated to take part in the organized activities, because, this way,

their qualification is developed. This, in turn, will contribute to the quality of course content being taught and help with its implementation. The academic staff understands the importance of quality in their work as a factor contributing to the quality assurance of the whole University. Participation in international events provides an opportunity to practice language skills, make contacts and share experience with foreign colleagues. Such events facilitate switching from daily pedagogical work to communication with colleagues, which helps to reduce the psychological tension.

3.6. Provide information on the number of the teaching staff members involved in the implementation of the relevant study programmes of the study direction, as well as the analysis and assessment of the academic and research workload. Provide the assessment of the incoming and outgoing mobility of the teaching staff over the reporting period, the mobility dynamics, and the issues which the higher education institution/ college must tackle with regard to the mobility of the teaching staff.

The implementation of the study direction involves 38 members of the academic staff (see Annex 5).

By processing the numerical data contained in the tables, it is observed that the qualification of the academic staff employed in the three study programs within the ECONOMIC study direction is in line with the implementation of the University's aims and goals, because:

- In total, the implementation of the study direction ECONOMICS involves 38 instructors, including 22 or 57.9% of the permanently employed and 16 or 42.1% guest instructors;
- The total volume of credit points in the three study programs implemented in the study direction ECONOMICS is 264 CP, of which 197 CP or 74.6% are provided by the permanently employed, the remaining 67 CP or 25.4% are provided by guest instructors (excluding the free elective courses, internships, the supervision of research papers and bachelor theses);
- Altogether, 22 instructors (57.9%) that are permanently employed in the study direction ECONOMICS provide for the implementation of 197 CP or 74.6% of the three study program credit volume (264 CP) (excluding the free elective courses, internships, the supervision of research papers and bachelor theses). Other attracted guest instructors (16) constitute 42.1% of the number of the academic staff, and they implement 67 CP or 25.4% of three study program volume;
- The implementing of the study direction ECONOMICS involves 13 doctors of science (11 of them have been elected in EKA) and 24 instructors with a master's degree (11 of them have been elected to be permanently employed by EKA).

The description of the academic staff in terms of the study programs see in Section 3.

The workload of the academic staff includes the following elements: the teaching of study courses, updating the study courses (including in the e-environment), methodological work, scientific research and creative activities (participation in conferences, projects, research activities and preparing publications, etc.). During the reporting period, no member of the academic personell was provided with a full-time workload.

Instructors are provided with opportunities to participate in the Erasmus+ mobility program. The number of outgoing instructors is limited considering the specified number of mobilities and the funding amount.

Until 2016, the incoming foreign teachers usually arrived to teach in the study direction

"Translation and Interpreting" and less so in other directions. Since 2016, EKA has actively started to attract foreign academic instructors through the Erasmus+ opportunities: by organizing international weeks and staff training weeks. During the previous academic year, 20 instructors came to the EKA, who either taught classes or took part in experience exchange activities and staff training activities within study direction (see Annex "Peronala_mobilitate_EN").

3.7. Assessment of the support available for the students, including the support provided during the study process, as well as career and psychological support by specifying the support to be provided to specific student groups (for instance, students from abroad, part-time students, distance-learning students, students with special needs, etc.).

During the study process, EKA provides students with the following support:

- Information support: EKA website has the Student Guide, in which the information is structured according to the study stages. There are also Infographics published in it about the possible action in case of academic and financial debts, as well as about the main steps in research paper and final paper preparation. There are also internal regulatory and methodological documents, as well as the manual on how to work in the e-environment;
- Methodological support:
 - the instructors post the study course materials, course requirements, links to freely accessible bibliographic sources in the EKA e-environment. All this facilitates access to the necessary information during the study course acquisition;
 - consultations on the acquisition of the study course in person and electronically (e-mail, Skype, BBB);
 - consultations on the preparation of research papers, project reports and final papers;
 - colloquium on the topicality, aim and the used research methods of the final paper. During the colloquium, the students are given recommendations at the start of the development phase of the paper.
- Career support:
 - guest lectures with industry professionals on the challenges of specific professions;
 - meetings with EKA graduates during which the graduates share their career experience telling what should the students pay attention to during the study period;
 - field trips to companies and organizations;
 - participation in professional competitions, e.g., Demola Latvia, Ideju Kauss, Rīgas Drosmes grants etc.;
 - Business incubator support;
 - if necessary, internship placement support is provided.
- Financial support:
 - opportunity to get a study grant (only Latvian and Kazakh students);
 - flexible payment schedule;
 - tuition fee discounts for applicants having good grades in the secondary education (only Latvian students);
 - tuition fee discounts for active participation in the Student Self-government Council;
 - tuition fee discounts for participation in professional competitions and research activities.
- Technical support: the e-environment malfunction prevention, requirements for devices which are used in the study process. The support is provided after the students inform the

technical personnel or the educational staff about the problems by calling or writing emails.

Foreign students have access to all the above-mentioned and additional support, which is the following:

- psychological support during the first months: opportunity to discuss and receive support in practical matters;
- Latvian language and cultural training.

II - Description of the Study Direction (4. Scientific Research and Artistic Creation)

4.1. Description and assessment of the directions of scientific research and/or artistic creation in the study direction, their compliance with the aims of the higher education institution/ college and the study direction, and the development level of scientific research and artistic creation (provide a separate description of the role of the doctoral study programmes, if applicable).

EKA scientific research and creative activity is organized in accordance with the EKA development strategy 2023 and the Scientific and Creative Activity development strategy (ZRDAS 2020). ZRDAS 2020 identifies four priorities, with specific directions of action for each priority:

- EKA staff:
 - direction of action "Increasing the number of academic staff involved in science";
 - direction of action "Raising the scientific qualification of EKA academic staff".
- EKA scientific reputation:
 - direction of action "Increasing popularity of the scientific events organized by EKA";
 - direction of action "EKA publishing performance improvement".
- Research and creative activity in the study directions:
 - direction of action "Research development in every study direction";
 - direction of action "EKA academic staff's involvement in research and creative work";
 - direction of action "EKA students' involvement in research and creative work".
- Infrastructure:
 - direction of action "Research infrastructure and material and technical resource development in every study direction".

These priorities and the directions of action correspond to the aims of the study direction, as well as to the EKA development priorities. The set priorities and the direction of action achievements, the implementation of the defined indicators are analyzed at the end of each study year, with prepared reports on the scientific and creative activities (available at: <https://www.augstskola.lv/?parent=8&lng=lva>).

For example, in 2018/2019 academic year, as per some indicators, better than expected results have been achieved (see Table below).

Table. The analysis of planned completion of indicators of scientific and creative activities in the study direction in 2018/2019 academic year

No.	Indicator	Plan 2020	Completion 2018/2019
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1.	Number of instructors with doctoral degree in Economics/Business Administration	13	11
2.	Number of EKA Professors and/or Associate Professors that are elected in Economics Direction	9	8
3.	Number of EKA instructors - the participants of scientific conference ETECH, including (representatives of other universities) (the Economics Direction)	3	7
4.	Number of regularly published journals and scientific paper volumes by EKA (applicable to all directions)	3	3
5.	Number of scientific monographs, teaching aids published by EKA	2	2
6.	Number of research studies conducted in the Economics Direction	1	5
7.	Number of published scientific articles in scientific publications within the Economics Direction (WoS or Scopus databases)	13	11
8.	Number of published scientific articles by the students in the Economics Direction	10	13
	Study program „Business Economics“	2	5
	Study program „Accounting and Audit“	2	7
	Study program „International Trade and Logistics“	1	1
9.	EKA student participation in international scientific seminars and conferences (number of annotations/creative work)	10	16
	Study program „Business Economics“	3	7
	Study program „Accounting and Audit“	3	8
	Study program „International Trade and Logistics“	2	1

In order to involve the academic staff and the students in scientific research and creative activities, the research study directions are aligned with the study directions being defined in terms of the indicators set to be achieved in each direction of research (e.g., the number of publications indexed in *Web of Science* or *Scopus* databases, the number of publications in other databases, participation in conferences, the number of research studies done by the students, the students' participation in conferences, the number of student publications). The completion of the indicators is the responsibility of the coordinator of the research direction. The titles of the research directions are available here: <https://www.augstskola.lv/?parent=8&lng=eng>.

4.2. The relation between scientific research and/or artistic creation and the study process, including the description and assessment of the use of the outcomes in the study process.

Research directions are formulated in accordance with the area of the study directions, research interests of the academic staff and current events in the study direction area. Research directions are confirmed by the Study Council.

The priority research directions within the study direction to be accredited in 2019/2020 academic year are as follows:

- Digitization: Challenges for the economy, business and the public. Head of the research direction: Associate Professor J.Titko.
- Intellectual capital: understanding, management, protection. Head of the research direction: Associate Professor O.Lentjušenkova.
- Economics and finance. Head of the research direction:: Professor V.Zariņa

In accordance with the approved research directions, the sample topic lists of research papers and final papers are supplemented with the themes that are explored within the research directions. For example, the program's "Accounting and Audit" research paper sample topic list includes a theme "Investing in Intellectual Capital", which corresponds to the research direction "Intellectual Capital: Understanding, Management, Protection". A graduate of the study program "Business Economics" in the 2018/2019 academic year had written and defended the bachelor's thesis "The Influence of the Investment in Intellectual Capital on Latvian Credit Institutions' Financial Results".

The academic staff use the research results in teaching the study courses. For example, Professor S.Keišs's monograph "Regional Development in Latvia: Course, Problems and Solutions of Administrative Territorial Reform" (2014) is used in the study course "Regional Economics", Professor Inga Šīna's research findings, that are summarized in the book "Green Economics Policy and Practice in Eastern Europe" (2014) were used in the study course "Modern economic theories".

Academic staff of the study program "International Trade and Logistics" includes the research results in the study courses they teach. For example, prof. V.Zarina conducts research in the field of company economics and finance and include research results in the study course "Business Basic".

4.3. Description and assessment of the international cooperation in the field of scientific research and/or artistic creation by specifying any joint projects, researches, etc. Specify those study programmes, which benefit from this cooperation. Specify the future plans for the development of international cooperation in the field of scientific research and/or artistic creation.

During the reporting period, annual cooperation has been developed with several partners: in projects, as well as by participation in international scientific conferences.

Since 2014, EKA has organized an international scientific conference in collaboration with the *Walsh College* (the United States). The partners participated not only as organizers, but also participated in the Scientific Committee of the Conference, presented their reports, reviewed the submitted publications, etc. In 2017, a new conference name was made: *Emerging Trends in Economics, Culture and Humanities (ETECH)* and the *University of Economics in Katowice* (Poland) joined as a new conference partner. The conference participants are provided with a publishing opportunity in the scientific journal "Economics and Culture", which is indexed in international databases. In 2020, the conference will attract additional partners to ensure more publications: two scientific journals that are indexed in the internationally indexed databases *Scopus* and *Web of Science* (more: <https://www.augstskola.lv/index.php?parent=206&lng=eng>). Such partnership provides an opportunity to discuss internationally the results of the research conducted by the academic staff and to publish them in internationally recognized journals.

The participation in international projects facilitates the development of research, cooperation and exchange of experience both for the academic staff and the students. For example, within the framework of the international project "The Strategic Partnership for Innovation and Development of Entrepreneurship, an acronym - SPIDE - <https://www.augstskola.lv/index.php?parent=206&lng=eng>), twenty nine students participated in a two-day seminar, which was designed to provide the students with an opportunity to personally gain experience of running a business, understand the role of business in providing employment and increasing prosperity, as well as to inspire them to create and develop their own ideas and plans for the future. The first day was devoted to the generation of business ideas and marketing research activities. On the second day, the students presented their business ideas and business plans. The majority of the students appreciated the effectiveness of the seminar and its main idea.

Within the framework of this project, the academic staff of EKA and other project partners developed business simulations, which are used in the study process.

Within the framework of another international project "Online Master Program for Circular Economy" (CIRCECO) (<https://www.augstskola.lv/index.php?parent=296&lng=eng>), the issues of

circular economy and the development opportunities of a joint master's of program were explored. Within the framework of the project, two monographs have already been written on circular economy (authors: EKA Associate Professor Jelena Titko and RTU Professor Tatjana Tambovceva) and business ethics (EKA Professor Velga Vēvere and KNRTUKAI Professor Anna Svirina). The project is scheduled to be completed in 2020. The results of this project will bring an additional investment in the development of the study direction.

EKA academic staff conduct research in collaboration with academics from foreign universities, which facilitates an in-depth exploration of the issues in the international context. For example, EKA Associate Professor Jelena Titko, Assistant Professor Jekaterina Bierne and Professor Anna Svirina from *Kazan National Research Technical University named after A.N.Tupolev - KNRTUKAI* (Russia) conduct research on the effectiveness of e-studies. The research results are reflected in two editions of the publication that are indexed in internationally cited database Scopus and presented in international scientific conferences (see the Scientific and creative activity report for 2018/2019).

4.4. Specify the way how the higher education institution/ college promotes the involvement of the teaching staff in scientific research and/or artistic creation. Provide the description and assessment of the activities carried out by the academic staff in the field of scientific research and/or artistic creation relevant to the study direction by providing examples and the summary of the quantitative data on the activities in the field of scientific research and/or artistic creation relevant to the study direction over the reporting period, for instance, the publications, participation in conferences, activities in the field of artistic creation, participation in projects by the academic staff members, etc., by listing the aforementioned according to the relevance.

As one of the priorities ZRDAS 2020 has set is the research development in every study direction. EKA academic staff conducts scientific research in line with corresponding scientific interests, current events in the field of economics and the confirmed research directions at the University. The involvement of the academic staff in research activities occurs as follows:

- By providing methodological and informational support about the selection of research design, research methods, information technology solutions for research purposes. For example, by organizing scientific seminars, methodological conferences;
- By forming 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;
- By providing financial support for the preparation of publications and the participation in conferences (see the Scientific and creative activities report on EKA website);
- By involving in project implementation. For example, Lecturer E.Čerkovskis, Associate Professor J.Titko, Associate Professor O.Lentjušenkova, Assistant Professor J.Bierne were involved in the international project "*Strategic Partnership for Innovation and Development of*

Entrepreneurship, acronym - SPIDE ");

- By providing support for the preparation and publishing of monographs, such as for Professor S.Keišs's monograph "Regional Development in Latvia: Course, Problems and Solutions of Administrative Territorial Reform" (2014);
- By organizing scientific, including international, events at the University, such as the EKA International Scientific Conference ETECH;
- By building partnerships with universities, including by ensuring joint research and the publication of results, e.g., the EKA academic staff cooperate with the Riga Technical University's academic staff (Associate Professor O.Lentjušenkova collaborates with RTU Professor I.Lapiņa, Assistant Professor A.Sanņikova collaborates with Associate Professor I. Jurgelāne-Kaldava, Lecturer T.Grizāne).

Table. Quantitative data on the scientific research and/or artistic creativity activities corresponding to the study direction during the reporting period

Scientific research and/or creative activities	Quantity					
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Number of publications in Scopus and Web of Science	2	6	8	10	6	12
Number of other publications	17	9	4	10	1	6
The academic staff's participation in international scientific conferences, the total number of	16	16	18	17	10	10
Participation in projects (number of projects)	3	5	4	2	2	2
Monographs and textbooks	3	2	0	0	0	0

During the reporting period, there are changes observed in the number of publications, with more attention paid to the publications in the internationally indexed databases *Scopus* and *Web of Science*. This occurs in accordance with the priorities set in the national education and science policy and the EKA development strategy.

4.5. Specify how the involvement of the students in scientific research and/or artistic creation activities is promoted. Provide the assessment and description of the involvement of the students of all-level study programmes in the relevant study direction in scientific research and/or artistic creation activities by giving examples of the opportunities offered to and used by the students.

The students' participation in scientific research and creative activity is an integral part of the study process. The students of all study programs are provided with the following opportunities:

- The study course "Research organization" in the framework of the study program - mandatory for all students;
- Conducting research, by writing the research paper and the final paper within the framework of an approved scientific direction or about other current events in the industry - mandatory for all students;

- Presentation of the research results at the International student conference organized by EKA in collaboration with Alberta College (see <https://www.augstskola.lv/index.php?parent=209&lng=eng>) or in other conferences;
- The publication of the research results in the International student conference proceedings (see <https://www.augstskola.lv/index.php?parent=209&lng=eng>);
- Participation in competitions, e.g., Demola Latvia, Ideju Kauss, Rīgas Drosmes grants;
- Participation in the EKA business incubator.

Table. The students' participation in scientific research and creative activities

Activity	2016./2017.	2017./2018.	2018./2019.
Number of publications in the International student conference proceedings			
Study program „Business economics”	3	3	5
Study program „Accounting and Audit”	3	3	7
Study program „International Trade and Logistics”	2	1	1
Participation in the International student conference			
Study program „Business economics”	3	4	9
Study program „Accounting and Audit”	3	3	14
Study program „International Trade and Logistics”	2	4	1
Published abstracts in the proceedings			
Study program „Business economics”	3	4	7
Study program „Accounting and Audit”	3	3	8
Study program „International Trade and Logistics”	2	4	1

Taking into account the decreasing of the full-time students, the students' use of the opportunities offered is not sufficient. During the reporting period, only a few students participated in competitions and the business incubator activities. For example, one student from the study program "International Trade and Logistics" took part in Demola Latvia activities.

4.6. Provide a brief description and assessment of the forms of innovation (for instance, product, process, marketing, and organisational innovation) generally used in the study direction subject to the assessment, by giving the respective examples and assessing their impact on the study process.

In its work, EKA uses a variety of solutions in order to strengthen its competitiveness and promote work efficiency. During the reporting period, the following solutions and their applications have been implemented:

- The organization of the e-studies. Online video lectures are organized for EKA students according to the class schedule. The lectures are recorded and are available during the semester. During the online lecture, the instructor and the students actively communicate, students can present their assigned tasks, participate in seminars, discussions and group work. The materials, independent work assignments, course description and other information necessary for the study course acquisition are available in Moodle, where they should be posted by the instructor according to a certain template. Students submit the independent work assignments, take exams using the e-environment tools;
- The student and the academic staff joint database NEXUS. This solution made it possible to digitize several processes and document processing at the EKA. For example: application for

a certificate and the preparation of orders, study agreement and amendment preparation, diploma preparation, compilation of statistical data for external and internal needs, etc. The database is integrated with the EKA e-environment that conveniently allows to provide the students with the information on their academic progress and the financial situation, the students' and the academic staff's user access rights permission/denial in the e-environment, survey organization, etc. ;

- For faster information spreading and availability, in Moodle, EKA have created a special site "EKA administration." It offers current strategic documents, information on scientific activities, teaching aids, etc.;
- The Student Guide. An electronic guide, which contains information on the study process broken down by stages, which occur during the studies at the EKA. Each section has available (if applicable) appropriate internal regulations, application forms, Infographics, and links to other informative resources;
- MyEKA application for students allow for a faster browsing of the list of classes, includes notifications and current events, personal profile.

II - Description of the Study Direction (5. Cooperation and Internationalisation)

5.1. Provide the assessment as to how the cooperation with different institutions from Latvia and abroad (higher education institutions/ colleges, employers, employers' organisations, municipalities, non-governmental organisations, scientific institutes, etc.) within the study direction contributes to the achievement of the aims and learning outcomes of the study direction. Specify the criteria by which the cooperation partners suitable for the study direction and the relevant study programmes are selected and how the cooperation is organised by describing the cooperation with employers. In addition, specify the mechanism for the attraction of the employers.

EKA cooperates with several institutions: companies, governmental and non-governmental organizations, professional associations, universities, colleges, secondary schools etc. (more detailed information is found in the study direction self-evaluation reports). Cooperation is planned and organized according to the type of institutions, as well as geographic location. The main criteria for starting the cooperation are as follows: partner's reputation suitability for the working specifics of the direction and mutual benefit for all partners. Employers are attracted by participating in industry associations (for example, the Latvian Chamber of Commerce and Industry, the Latvian Employers' Association, etc.), working groups organized by the the government ministries (for example, the professional standard expert working group), and by the academic and administrative staff members taking part in professional and scientific conferences, and other events.

The main directions of cooperation with the employers are as follows (see examples below in Table):

- Participation in scientific research and creative activities;
- Participation in the development of the study directions and the study program;
- Internship placement provision (see the list of signed agreements in Appendix);
- Organizing methodological events;
- Guest lecture and creative workshop organization;

- Organizing pupil competitions and Olympiads;
- Participation in the final examinations, including reviewing the research and final papers.

The selected areas of cooperation enable both the implementation of strategic objectives that are described in the EKA development strategy, as well as the aims of the study direction.

Table. Examples of cooperation with employers and organizations in the study direction "Economics"

Activity	Name of activity	Partner
GUEST LECTURE AND CREATIVE WORKSHOP ORGANIZATION		
Lectures in companies/organizations by the EKA academic staff	"Dangerous goods transport regulations regarding postal shipments", Assistant Professor I.Brasla	VAS „Latvijas Pasts”
	"The offered career opportunities by the logistics industry", Assistant Professor I.Brasla	The State Education Development Agency (VIAA)
	"Labor market forecasts," Lecturer E.Čerkovskis	7 Latvian local municipalities (in Liepāja, Daugavpils, Valmiera, Rēzekne, Gulbene, Jelgava and Jūrmala)
Guest lectures by professionals	"The State Revenue Service (SRS) control procedures"	I. Pētersone, The State Revenue Service (SRS)
	"Joseph Alois Schumpeter - on entrepreneurs and innovation"	I.Brīvers, the Association of Economists
	"Business development opportunities in today's conditions. The planning of company's strategy"	Andris Vanags, SIA "Sakret", Member of the Board
	"Corporate budget implementation control in the international German holding company"	Juris Lebedoks, Dr.oec. SIA "Rettenmeier Baltic Timber", Finance Director
	"Ongoing developments in the Latvian economy"	Agnese Rutkovska, Latvian Bank, Economist
Practicum	Using the online freight exchange Cargo.lt	Agnė Jankauskaitė , Eurospektra, UAB (Lithuania)
Aviation education and career day in Latvia	Presentation on career opportunities in Latvian aviation companies	BE SMART
PARTICIPATION IN THE STUDY DIRECTION IMPROVEMENT		
Participation in the study direction improvement	Internship organization improvement	SIA "Sakret", Member of the Board, Andris Vanags
		Auditing company "Padoms", Chair of the Board, Vaira Šķibe
		The Latvian Association of Accountants, Vice Chair of the Board, Ruta Tereško
		SIA "Pommeru muiža", Chief Accountant, Līga Pommere
ORGANIZING PUPIL COMPETITIONS AND OLYMPIADS		
Cooperation with secondary schools, youth organizations	Lecture "How knowledge in logistics can help the representatives of various professions?"	Jēkabpils Children and Youth Center
Competitions for secondary school students	Olympiad "Finanšu ĀBECE"	Financial and Capital Market Commission (FCMC)
		The Bank of Latvia
Competition and exhibition	„SkillsLatvia 2017”	The State Education Development Agency (VIAA)
FIELD TRIPS (EDUCATIONAL EXCURSIONS)		
Field trip	Operational specifics, warehouse storage organization, financial management	Electronics wholesaler "ELKO Grupa"
Field trip	SRS operation, Customs Service tasks and SRS customer service work	The State Revenue Service (SRS)

Field trip	Getting acquainted with the passenger and goods transport in air transport, with the functions of passenger and freight terminal and the role of the airport in the region's transport system	Riga International Airport
Field trip	Work organization in logistics centers	Logistics centers of "Maxima Latvia" and the German company "Jungheinrich AG"
PARTICIPATING IN THE STATE FINAL EXAMINATIONS		
The State Examination Commission	The bachelor's thesis defense	Auditing company "Padoms", Chair of the Board, Vaira Šķibeļe
The State Examination Commission	The bachelor's thesis defense	Juris Lebedoks, Dr.oec. SIA "Rettenmeier Baltic Timber", Finance Director
The State Examination Commission	The defense of bachelor's thesis and qualification paper	A.Suškins, LDDK, Member of the Board
PARTICIPATION IN SCIENTIFIC RESEARCH AND CREATIVE ACTIVITIES		
Staff training	Staff Training Week (2017, 2018, 2019)	Lithuanian Accounting Educators and Researchers Association
Conference	Participation in the EKA International scientific conference ETECH (2018, 2019)	

The main directions of cooperation with the institutions of higher educations are as follows (see examples below in Table):

- Participation in scientific research and creative activities;
- Organising of methodological events;
- Participation in the State Final Examination, review of final papers.

In collaboration with the institutions of higher education, the emphasis is placed on scientific research and creative activities, the academic staff's qualification development and methodological events.

Table. Examples of cooperation with the institutions of higher education in the study direction "Economics"

Activity	Name of activity	Partner
PARTICIPATION IN SCIENTIFIC RESEARCH AND CREATIVE ACTIVITIES		
International scientific conference	Emerging Trends in Economics, Culture and Humanities, ETECH	Alberta College
International student conference	"Student research activity: theory and practice"	
Project	"Strategic Partnership for Innovation and Development of Entrepreneurship" (SPIDE)	<ul style="list-style-type: none"> · Integrated Business Institute (Macedonia) · University of Ljubljana (Slovenia) · Hochschule für Öffentliche Verwaltung Kehl (Germany)
Project	"Online Master Program for Circular Economy" (CIRCECO)	<ul style="list-style-type: none"> · European University - Skopje (Macedonia) · Green Infrastructure (Croatia) · Fakulteta za komercialne in poslovne vede (Slovenia), · YES Foundation (Macedonia)
Project	Promoting E-Learning for Adults to Improve Quality and Availability of Life-Long Education	<ul style="list-style-type: none"> · Insurance and Risk Management Institute (Lithuania) · Copenhagen Business School (Denmark)

Activity	Name of activity	Partner
International scientific conference	Participation as Keynote Speaker in the "25th International Scientific Conference on Economic and Social Development", Associate Professor J.Titko	Russian State Social University - RGSU (Russia)
International student conference	RGSU student participation in EKA organized International student conference	
International scientific conference	Participation in the EKA International scientific conference ETECH2018	
International conference	The participation of the academic staff and the administration in the annual BMDA conference	Baltic Management Development Association (BMDA)
International scientific conference	Co-organizers of the ETECH international conference	Walsh College (USA)
International scientific conference	Co-organizers of the ETECH international conference	University of Economics in Katowice (Poland)
ORGANIZING OF METHODOLOGICAL EVENTS		
Methodological seminar	Study course description and study results: design, formulation, mapping	Alberta College, BA School of Business and Finance, Riga Stradiņš University
Methodological conference	Modern teaching methods to improve the quality of the study process	Alberta College
Staff training	Staff Training Week „E-learning:Theory and Practice for Beginners”	Alberta College (more: https://www.augstskola.lv/index.php?parent=704&lng=lva)
	Staff Training Week “Digitalization of Higher Education (for academic staff)”	
	Staff Training Week “Advanced Research and Teaching Methods”	
	International Academic Week (every year)	
GUEST LECTURE AND CREATIVE WORKSHOP ORGANIZATION		
Guest lectures by foreign academics	„Evaluation of investment projects” (Professor R.Kanapickiene)	Vilnius University (Lithuania)
	From Financial Accounting to the Value of an Enterprise (Professor J.Gemeinhardt)	Hochschule Schmalkalden (Germany)
	Knowledge Transfer and Innovation Management Regional Innovation Strategies (Professor A.Janiszewski)	University of Economics in Katowice (Poland)
Experience exchange visit to EKA	RGSU academic staff’s exchange visit to EKA	Russian State Social University - RGSU (Russia)
	University management	Stanisław Staszic University of Applied Sciences in Piła (Poland)
Guest lectures in foreign universities	„Accounting of fixed assets, valuation, revaluation, depreciation and taxation” (Professor V.Zariņa)	Vilnius University (Lithuania)
Workshop for instructors	“Creating of educational quest”, Professor Anna Svirina	Kazan National Research Technical University named after A.N.Tupolev – KNRTUKAI (Russia)

5.2. Specify the system or mechanisms, which are used to attract the students and the teaching staff from abroad and provide a description of the dynamics of the number of the attracted students and the teaching staff.

Foreign students are attracted mainly through the participation in international exhibitions. Since 2017, EKA is a member of the Higher Education Export Association. This association sets certain standards for attracting foreign students, including admission criteria. The selection of foreign

students occurs in accordance with legislative requirements and the Admission rules and includes the applicant's aptitude test in the area of the study program and the English language proficiency test.

During the reporting period, foreign academics were attracted in the guest lecturer's status using the opportunities of the Erasmus+ mobility program.

Table. The dynamics of the number of foreign students and academic staff in the study direction

	2014./2015.	2015./2016.	2016./2017.	2017./2018.	2018./2019.
Number of foreign students	5	8	29	39	28
Number of foreign students (Erasmus+ mobility)	2	0	8	0	3
Number of foreign academic staff members (Erasmus+ mobility)	0	0	8	21	20

In the future, it is planned to continue academic staff attraction for work in the status of elected academic staff, which is also defined in the EKA development strategy. It is planned to attract the academic staff based on the previous experience with foreign partners as well as through Euroaxess network, which EKA is a member of. The attraction of foreign academic staff is also expected within the framework of a joint master's program, which is planned to be developed within the framework of the international project "Online Master Program for Circular Economy" (CIRCECO).

5.3. In the event that the study programme entails a traineeship, provide a description of the traineeship options offered to the students, as well as the provision, and work organisation. Specify whether the higher education institution/ college provides assistance in finding traineeships.

The internship organization occurs in accordance with the laws and regulations and the Internship Regulations (available at: Student's Guide). The EKA's students, according to the study plan, are sent to do internship on the basis of the tripartite agreement on the study internship.

Each internship is organized under its own internship program. They are organized in such a way so that students would become familiar with real life processes in the companies hosting the internship, which will help to acquire theoretical knowledge better in the further study process. The aim of the internship is to strengthen and develop theoretical knowledge, forming independent professional skills and abilities, based on the knowledge acquired during the studies, as well as to comply with the duties assigned by the internship supervisor at the place of the internship through participating in the activities of the internship company. In addition, during the pre-diploma internship, the students collect information and carry out research that is necessary for developing the final paper.

In carrying out the internship tasks, the student has two internship supervisors: one in the company and another in EKA. The internship supervisors help the student to understand the substance of the practice tasks and guide the student towards the correct completion of the tasks. The internship supervisor in EKA provides advice on the general issues of internship organization and the internship report defense.

During the internship, the student has to prepare the internship report, and, in accordance with the internship schedule, it must be submitted to the University's internship advisor for review. If the

internship report meets the requirements, then the University's advisor signs the Performance and evaluation sheet and it means that the report is accepted for the defense. The defense of the internship report takes place during the session in the presence of the commission. During the defense, the opinion of the company's internship supervisor described in the *Intern characteristics* (on the trainee's work during the internship) and his work evaluation are also taken into account. During their studies, the students of the study program "Accounting and Audit" have to do internship in 3 places: either in companies, or institutions or organizations (in financial accounting, financial analysis and pre-diploma internship) for 26 weeks. The first study internship of "financial accounting" is done by the students for 10 weeks (10 CP) during the 4th semester of the 2nd year, the second internship of "financial analysis" is done for 8 weeks (8 CP) during the 6th semester of the 3rd year, but the pre-diploma internship (8 CP) is done by the full-time students for 8 weeks during the 8th semester of the 4th year with the part-time students doing it during the 9th semester of the 5th year of the study.

The first level higher professional education study program "International Trade Transactions and Logistics" require 2 internships (the basic internship and pre-diploma internship), the duration of which is a total of 16 weeks (16 CP). Each of the above-mentioned internships has the duration of 8 weeks (8 CP each).

The study program's "Business Economics" internship with the amount of 8CP is intended in the limited option (elective) part.

The internships would not be possible without the support of various business people and organizations. During the previous study years, the students of the study direction ECONOMICS were supported and the internship placements were provided by more than 50 companies, with which bilateral and trilateral internship agreements were signed.

Over the last two years, the program directors of the study direction ECONOMICS have concluded new bilateral *Cooperation agreements on the study internship* with more than 25 internship hosting companies. They are concluded between the University and the company in order to provide internship placements for the duration of several years. For the list of the internship agreements concluded (see in Annex „Prakses_ligumu_saraksts_EN”).

5.4. In the event that joint study programmes are implemented in the study direction, provide the justification of the creation of the joint study programmes and a description and assessment of the selection of the partnering higher education institutions by including information on the principles and the procedures for the creation and implementation of these joint study programmes. In the event that no joint study programmes are implemented in the study direction, provide a description and assessment of the plans of the higher education institution/ college for the creation of such study programmes within the study direction.

(Not applicable)

II - Description of the Study Direction (6. Implementation of the Recommendations Received During the Previous Assessment Procedures)

6.1. Assessment of the fulfilment of the plan regarding the implementation of the recommendations provided by the experts during the previous accreditation of the study

direction, as well as the assessment of the impact of the given recommendations on the study quality or the improvement of the study process within the study direction and the relevant study programmes.

On March 8, 2012, the EKA University of Applied Sciences received the report of the International commission of experts on the bachelor's programs of the study direction ECONOMICS. In the international expert commission's report, without the positive aspects, there were a total of 5 commentaries and recommendations given by the experts:

1. Eliminate overlapping programs (by merging programs that overlap);
2. Enlarge study courses that develop accounting expertise, by including the most popular computerized accounting applications (to increase the number of study courses that develop core competencies in accounting while introducing the most popular computerized application acquisition);
3. Enlarge study courses in foreign languages (to increase the number of study courses in foreign languages);
4. Supplement the library stocks (improve the library stocks);
5. Put into motion the activities of the committees of graduates and employers (enable the committees of graduates and employers).

The 1 st recommendation. Eliminate overlapping programs (by merging programs that overlap)

It should be noted that the work on the study programs' improvement and competitiveness is carried out continuously, either by considering the expert comments and suggestions made, or in light of the student and alumni survey results or by taking into account the recommendations of employers and professional associations. Since the accreditation of the study direction ECONOMICS more than 6 years have passed, during which, the business environment in Latvia and in the world has significantly changed. The EU has adopted regulations which have made an impact on the Latvian legislative processes regarding business, finance, tax, accounting and other areas.

In order to fulfill the recommendations of the experts and the employers, in the spring of 2013, 2 specializations were introduced in the study plan of the professional bachelor's study program "Innovative Economics and Entrepreneurship": "Creative Economics" and "Transport Logistics and Insurance", which were aligned to the Latvian and global economy labor market requirements of the time. The changes in the bachelor's program opened up more opportunities for the first-level professional higher education study program "International Trade and Logistics" graduates to continue their studies within the later stages of the bachelor's program.

It should be noted that the changes that were made in the program "Innovative Economics and Entrepreneurship" in 2013 were not the last, since the lesson from the global financial economic crisis was as follows - in order to spur Latvian economic growth, it is necessary to increase the acquisition of academic knowledge in the area of economics.

In this context, in the 2017/2018 academic year, EKA carried out significant work to prepare introducing changes to the study program "Innovative Economics and Entrepreneurship" within the framework of the accredited study direction ECONOMICS. The changes in the program were made considering the international expert committee's evaluation recommendations about the content duplication in the two bachelor's programs of the study direction ECONOMICS, as well as the prevailing view in the society about the training of economists in higher education.

On April 18, 2018, the prepared changes in the study program "Innovative Economics and

Entrepreneurship" were approved by the EKA Senate. The most significant changes that were made in the program are as follows:

- The study program's name change: from the "Innovative Economics and Entrepreneurship" to "Business Economics";
- The study program's type change: from a professional bachelor's program to an academic bachelor's program;
- The study program volume changed from 160 CP to 120 CP;
- The study duration changes: full-time studies - 3 years, part-time studies and e-studies - 4 years.

The study program "Business Economics" provides for the training of specialists with the knowledge of economics and economic current developments, including the proficiency in business planning and performance analysis, and analytical skills, giving the opportunity to specialize in business economics, international economics or logistics economics. This program will also provide opportunities for the first-level study program graduates to continue their studies in order to obtain the bachelor's degree.

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

This recommendation is related to the study program "Accounting and Audit". Consequently, the following separate study courses have been introduced: "Computerized accounting and audit" (4 CP) and "Accounting software "PayTraq "" (2 CP).

The study program's "Accounting and Audit" study plan changes were made with the introduction of the following courses in the professional specialization course section: "Accounting for sole traders and self-employed persons" (2 CP), "Taxation of small and micro enterprises" (2 CP) and "Business financing and crediting for small capital companies" (2 CP) "Accounting for services and trade" (2 CP), "Accounting for goods production" (2 CP) and "Financial report preparation" (2 CP).

The 3rd recommendation. Enlarge the study courses in foreign languages

Since 2014, the study program "Business Economics" (up to 2018, "Innovative Economics and Entrepreneurship") is conducted also in Russian. In addition, the students of the study direction are provided with an opportunity to acquire a number of courses also in English (such as microeconomics, macroeconomics, accounting, management, statistics, economic informatics, financial mathematics, research organization, etc.).

The 4th recommendation. Supplement the library stocks

The Library stocks are supplemented every year. Taking into account the increase in the number of foreign students, it is essential to increase stocks in foreign languages (see more information in the section on information provision).

The 5th recommendation. To enable the work of graduate and employer committees

The Alumni Association has been established. Our graduates are involved in the implementation of the study direction either as employers or providing internship placements. Also, they give advice to the program directors, conduct guest lectures, review papers and reports and participate in commissions.

6.2. Implementation of the recommendations given by the experts during the evaluation of the changes to the relevant study programmes in the respective study direction or

licensed study programmes over the reporting period or recommendations received during the procedure for the inclusion of the study programme in the accreditation form of the study direction (if applicable).

The study program "International Trade and Logistics" was licensed and accredited later than the accreditation of the study direction occurred. The Study Accreditation Commission found that the study program has been evaluated positively and in its implementation, the Commission finds no such shortcomings or weaknesses that would significantly affect the quality of the study direction. At the same time, the Commission has made the following recommendations to improve the program:

1. Taking into account the employers' point of view, expand the amount of the study course "International Transport Law";
2. To consider dividing the internship in two parts;
3. The academic staff needs to pay more attention to the publishing opportunities in internationally recognized journals;
4. To go on working on the highest level study program creation to provide opportunities for the study program graduates to continue their studies.

The 1st recommendation. Taking into account the employers' point of view, expand the amount of the study course "International Transport Law"

In order to deepen the students' knowledge of international transport, in the 2013/2014 academic year, the content of the study course "International Transport Law" was updated. 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.

The 2nd recommendation. To consider dividing the internship in two parts

The internship has been divided into two parts. The internship (8 CP) and pre-diploma internship (8 CP).

The 3rd recommendation. The academic staff needs to pay more attention to the opportunities to publish in internationally recognized journals

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 program, industry professionals and practitioners are involved, who provide practical knowledge and training for the work in the profession.

The 4th recommendation. To go on working on the highest level study program creation to provide opportunities for the study program graduates to continue their studies

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 program 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.

In 2018 the assessment of changes in study program "Business Economics" has been organized. Main changes are as follows:

- 1) type of the study program: from professional to academic study program;
- 2) title of the study program;
- 3) the content of the study program;
- 4) the number and qualification of academic staff.

The expert has recommended to accept made changes in the study program.

Annexes

I. Information on the Higher Education Institution/ College		
List of the governing regulatory enactments and regulations of the higher education institution/ college	1_annex_EKA_List_Regulations.xlsx	1_pielikums_EKA_Nolikumu_saraksts.xlsx
Information on the implementation of the study direction in the branches of the higher education institution/ college (if applicable)		
Management structure of the higher education institution/ college	EKA_struktura_Eng.jpeg	EKA_struktura_LV.jpeg
II. Description of the Study Direction - 1. Management of the Study Direction		
Plan for the development of the study direction (if applicable)	EK_Virziena_attistibas_plans_EN.docx	EK_Virziena_attistibas_plans.docx
Management structure of the study direction	Virziena_struktura_Eng.jpeg	Virziena_parvaldiba_struktura_LV.png
II. Description of the Study Direction - 3. Resources and Provision of the Study Direction		
Basic information on the teaching staff involved in the implementation of the study direction	5_annex_List_academic_staff_Economics.docx	5_pielikums_Virziena_Ekonomika_macibspeki.docx
Biographies of the teaching staff members (in Europass Curriculum Vitae format)	6_annex_CV_ENG_EK_2020.zip	6_pielikums_CV_LV_EK_2020.zip
Summary of the statistical data on the incoming and outgoing mobility of the teaching staff over the reporting period	Personala_mobilitate_EN.docx	Personala_mobilitate_LV.docx
II. Description of the Study Direction - 4. Scientific Research and Artistic Creation		
List of the publications, patents, and artistic creations of the teaching staff over the reporting period	EK_Macibspeku_publicacijas_EN.doc	EK_Macibspeku_publicacijas.doc
II. Description of the Study Direction - 5. Cooperation and Internationalisation		
List of cooperation agreements	Partneru_saraksts_EN.docx	Partneru_saraksts_LV.docx
Statistical data on the teaching staff and the students from abroad	Statistikas_dati_arvalstu_studejosie_ENG.docx	Statistikas_dati_arvalstu_studejosie_LV.docx
Statistical data on the mobility of students (by specifying the study programmes)	Studentu_mobilitate_EN.docx	Studentu_mobilitate_LV.docx
Description of the organisation of the traineeship of the students	18_EKA_Prakses_nolikums_EN.pdf	18_EKA_Prakses_nolikums.pdf
Information on the agreements and other documents confirming the traineeship of the students in companies	Prakses_ligumu_saraksts_EN.docx	Prakses_ligumu_saraksts_LV.docx
II. Description of the Study Direction - 6. Implementation of the Recommendations Received During the Previous Assessment Procedures		
Overview of the implementation of the provided recommendations	14_annex_Recommendation_report_EK_EN.docx	14.pielikums_Rekomendaciju_izpildes_parskats_EK_LV.docx
Description of the Study Programme - Other mandatory attachments		
Confirmation signed by the rector, director or the head of the study programme or the study direction of the higher education institution/ college which states that the official language proficiency of the teaching staff involved in the implementation of the relevant study programmes of the study direction complies 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.	Apliecinajums_valsts_valoda_EN.edoc	Apliecinajums_valsts_valoda.edoc
III. Description of the Study Programme - 1. Indicators Describing the Study Programme		
Compliance of the joint study programme with the provisions of the Law on Institutions of Higher Education (table)		
Statistics on the students over the reporting period		
III. Description of the Study Programme - 2. The Content of Studies and Implementation Thereof		
Compliance of the study programme with the State Education Standard		
Compliance of the qualification to be acquired upon completion of the study programme with the professional standard (if applicable)		
Compliance of the study programme with the specific regulatory framework applicable to the relevant field (if applicable)		
Mapping of the study courses/ modules for the achievement of the learning outcomes of the study programme		
Curriculum of the study programme (for each type and form of the implementation of the study programme)		
Descriptions of the study courses/ modules		
Description of the Study Direction - Other mandatory attachments		
Sample of the diploma to be issued for the acquisition of the study programme.		
Description of the Study Programme - Other mandatory attachments		

Document 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		
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		
Confirmation of the higher education institution/ college that 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 according to European language levels (see the levels under www.europass.lv), if the study programme or any part thereof is to be implemented in a foreign language.		
If the study programmes in the study direction subject to the assessment are doctoral study programmes, a confirmation that at least five teaching staff members with doctoral degree are among the academic staff of a doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field or sub-field of science, in which the study programme has intended to award a scientific degree.		
If academic study programmes are implemented within the study direction, a document confirming that the academic staff of the academic study programme complies with the provisions set out in Section 55, Paragraph one, Clause three of the Law on Institutions of Higher Education		
Sample (or samples) of the study agreement		
If academic study programmes for less than 250 full-time students are implemented within the study direction, the opinion of the Council for Higher Education shall be attached in compliance with Section 55, Paragraph two of the Law on Institutions of Higher Education.		
Description of the Study Direction - Other mandatory attachments		
Electronically signed application form for assessment of a study direction	Application_EK_Eng.docx	lesniegums_virziena_novertesana_LV(1).edoc

Other annexes

Name of document	Document
Pielikums.Studiju_virzieni_programmas_EKA.docx	Pielikums.Studiju_virzieni_programmas_EKA.docx
Pielikums_Studiju_virziena_parvaldiba_iesaistits_personals.docx	Pielikums_Studiju_virziena_parvaldiba_iesaistits_personals.docx
Studiju_virzieni_EKA_EN.docx	Studiju_virzieni_EKA_EN.docx
Recent literature_EKA_19102020.docx	Recent literature_EKA_19102020.docx

Business Economics

Title of the higher education institution	<i>Economics</i>
ProcedureStudyProgram.Name	<i>Business Economics</i>
Education classification code	<i>43311</i>
Type of the study programme	<i>Academic bachelor study programme</i>
Name of the study programme director	<i>Vita</i>
Surname of the study programme director	<i>Zariņa</i>
E-mail of the study programme director	<i>vita.zarina@eka.edu.lv</i>
Title of the study programme director	<i>Dr.oec.</i>
Phone of the study programme director	
Goal of the study programme	<p><i>1. To provide students with the set of knowledge, skills and competences in business economics in accordance with the 6th framework level of the Latvian educational classification.</i></p> <p><i>2. Prepare specialists in the business economics with analytical and systemic thinking, whose knowledge and skills make it possible to analyze and plan economic processes.</i></p>
Tasks of the study programme	<p><i>1. Provide for the study process that complies with the requirements of the laws and regulations and the labor market, as well as a student-centered approach to higher education.</i></p> <p><i>2. Provide the academic personnel with qualifications in pedagogical and research areas.</i></p> <p><i>3. Provide for and develop scientific research activities in the study program.</i></p> <p><i>4. Provide for and develop infrastructure and facilities in accordance with the implementation needs of the study program.</i></p> <p><i>5. Develop international cooperation with related higher education institutions, companies and organizations.</i></p>

Results of the study programme	<ol style="list-style-type: none"> 1. Know and understand the regularities of economic theory. 2. Know and understand the company's operating principles and business performance indicators. 3. Able to plan the company's activities using data about economic processes. 4. Capable of conducting research and interpret the results about economic processes within the company and the economy. 5. Able to present the results of the conducted research study. 6. Able to discuss with arguments about economic processes and current events in the company and the economy. 7. Able to organize work independently. 8. Able to work in a team. 9. Able to collect and analyze information using a variety of methods and information and communication technologies. 10. Able to use various types of information in the decision-making regarding the company's operation. 11. Able to find solutions in the course of the research study or problems identified by the company's performance analysis.
Final examination upon the completion of the study programme	Bachelor's paper

Study programme forms

Full time studies - 3 years - latvian

Study type and form	Full time studies
Duration in full years	3
Duration in month	0
Language	latvian
Amount (CP)	120
Admission requirements (in English)	General secondary education, professional (vocational) secondary education, the first level professional education in economics or in management
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	Social science bachelor's degree in economics
Qualification to be obtained (in english)	

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019

Full time studies - 3 years - english

Study type and form	Full time studies
Duration in full years	3
Duration in month	0

Language	<i>english</i>
Amount (CP)	<i>120</i>
Admission requirements (in English)	<i>General secondary education, professional (vocational) secondary education, the first level professional education in economics or in management</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	<i>Social science bachelor's degree in economics</i>
Qualification to be obtained (in english)	

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019

Part time extramural studies distance education - 4 years - latvian

Study type and form	<i>Part time extramural studies distance education</i>
Duration in full years	<i>4</i>
Duration in month	<i>0</i>
Language	<i>latvian</i>
Amount (CP)	<i>120</i>
Admission requirements (in English)	<i>General secondary education, professional (vocational) secondary education, the first level professional education in economics or in management</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	<i>Social science bachelor's degree in economics</i>
Qualification to be obtained (in english)	

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019

Part time studies - 4 years - latvian

Study type and form	<i>Part time studies</i>
Duration in full years	<i>4</i>
Duration in month	<i>0</i>
Language	<i>latvian</i>
Amount (CP)	<i>120</i>
Admission requirements (in English)	<i>General secondary education, professional (vocational) secondary education, the first level professional education in economics or in management</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	<i>Social science bachelor's degree in economics</i>
Qualification to be obtained (in english)	

Places of implementation

Place name	City	Address
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EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019
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Part time studies - 4 years - english

Study type and form	<i>Part time studies</i>
Duration in full years	4
Duration in month	0
Language	<i>english</i>
Amount (CP)	120
Admission requirements (in English)	<i>General secondary education, professional (vocational) secondary education, the first level professional education in economics or in management</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	<i>Social science bachelor's degree in economics</i>
Qualification to be obtained (in english)	

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019

Part time extramural studies distance education - 4 years - english

Study type and form	<i>Part time extramural studies distance education</i>
Duration in full years	4
Duration in month	0
Language	<i>english</i>
Amount (CP)	120
Admission requirements (in English)	<i>General secondary education, professional (vocational) secondary education, the first level professional education in economics or in management</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	<i>Social science bachelor's degree in economics</i>
Qualification to be obtained (in english)	

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019

III - DESCRIPTION OF THE STUDY PROGRAMME (1. Indicators Describing the Study Programme)

1.1. Description and analysis of changes in study programme parameters that have taken place since the issue of the previous accreditation certificate of study direction or the license of study programme if study programme is not included in the accreditation page of the study direction

During the reporting period, the study program was implemented in Latvian and Russian. Taking into account the changes in laws and regulations that have recently been adopted, since 2019, the admission in the study program implemented in Russian has been suspended. At the moment, there are 17 students studying in Russian who will be given the opportunity to complete their studies by January 31, 2022, as it is stipulated by the regulations. From 2020, it is planned to start implementing the study program also in English. EKA is experienced in implementing the study programs in English (currently, EKA is implementing three study programs in English). Academic staff with appropriate knowledge of English has been attracted, literature in the foreign language has been provided, as well as internal regulatory documents in English have been produced and approved.

1.2. Analysis and assessment of the statistical data on the students of the respective study programme, the dynamics of the number of the students, and the factors affecting the changes to the number of the students. The analysis shall be broken down in the different study forms, types, and languages.

During the reporting period, there has been a decrease observed in terms of the number of the enrolled students in full-time studies, which can be explained by the Latvian economic and social situation and changes in the laws and regulations (the prohibition to implement study programs in Russian). The number of students in part-time studies is also declining, but the number of students participating in distance learning is growing. This is due to the fact that the largest part of the students are working people, some of them do not live in Riga, so they choose the forms of study allowing them to combine their studies with employment.

The number of students enrolled at the later stages fluctuates with an average of 10 people per group. These are the students who return to the EKA and resume studies at the later stages of the studies, and college graduates, who continue their studies in the bachelor's program, before that having done the previous study period recognition of their learning outcomes.

During the reporting period, the total number of students was relatively stable until the last year, when the number of students decreased due to the students studying in Russian. In the future (planned with the 2020/2021 academic year), EKA expects to launch the study program in English, which may increase the number of students.

Table. Dynamics of number of students

Study year	Full-time		Part-time	Distance learning
	Latvian	Russina	Latvian	Latvian
2014./2015.	35	5	35	9
2015./2016.	30	8	47	10
2016./2017.	31	29	64	13
2017./2018.	20	39	56	14
2018./2019.	5	28	45	15
2019./2020.	10	17	22	23

Attrition of students in the study program represents an average of 20%. The biggest attrition is registered among foreign students dropping out. The most frequent reasons for the attrition among the students studying in Latvian are the shortage of financial resources, place of residence change (moving abroad) and other career choices, while among the students studying in Russian those are academic debts (incomplete coursework).

For more information about the student frequency dynamics, see Annex.

1.3. Analysis and assessment of the interrelation between the name of the study programme, the degree or professional qualification to be acquired or the degree and professional qualification to be acquired, the aims, objectives, learning outcomes, and the admission requirements.

The formulation of the study program's aim implies that the students are provided knowledge, skills and competences in accordance with the 6th qualification level in the area of economics. The program title also refers to the fact that the study program is focused on the economic processes at the company level. The study program's defined objectives are focused on the achievement of the defined aims and the provision of learning outcomes.

The learning outcomes of the study program are formulated on the basis of knowledge, skills and competences for the 6th qualification level defined in the Latvian Qualifications Framework. The learning outcomes of the study program focus on the processes occurring in the company, therefore, the program includes a number of study courses that are related to the company's business planning and analysis.

The study program provides knowledge about the micro and macro levels of economics, not only in the local market context, but also in the international context. The study program includes the study courses, e.g., Microeconomics, Macroeconomics, Regional Economics, International Economics, International Trade and Marketing etc. The program also includes the study courses which are aimed at the analysis of historic aspects, e.g., History of Economic Thought, while acquiring knowledge on the latest aspects, e.g., Today's Economics and its Trends.

Admission requirements are described in the EKA Admission Regulations and are based on the laws

and regulations. The applicant who has successful grades in the secondary education document, certifying the knowledge of the state language and a foreign language (e.g., by successfully passing the centralized examinations) is able to study at the bachelor's program. Their background of the previous level of education, motivation to pursue higher education and the study process organization in EKA are able to provide for the achieving of the learning outcomes.

Foreigners without the proof of successfully obtained secondary education and a certificate (if education is not obtained in the study program's language) showing the knowledge of foreign languages (from 2019: B2 level) have to take part in additional tests: economics (secondary school level) and an interview conducted in a foreign language.

III - DESCRIPTION OF THE STUDY PROGRAMME (2. The Content of Studies and Implementation Thereof)

2.1. Assessment of the relevance of the content of the study course/ module and the compliance with the needs of the relevant industry and labour market and with the trends in science. Provide information on how and whether the content of the study course/ module is updated in line with the development trends of the relevant industry, labour market, and science. In case of master's and doctoral study programmes, specify and provide the justification as to whether the degrees are awarded in view of the developments and findings in the field of science or artistic creation.

The study course content is updated regularly in accordance with the EKA Guidelines for Preparing a Course Description. The guidelines describe the procedure of what, when and how to do it.

The academic staff reviews not only the study course content, but also the independent work content, teaching and evaluation methods and bibliography.

The academic staff involved in the study program follows the latest developments, including attending appropriate qualification development activities. For example, during the annual EKA methodological conference, digital teaching methods were discussed, as well as Lecturer E.Čerkovskis, in the fall of 2019, participated in the International seminar EdTech, in which modern digital solutions in the study process were talked about. These innovations are gradually introduced into the study process. The study program is implemented in the e-environment, in which special solutions and tools facilitate online lectures, with uploading and storing recordings and materials that are used.

The study courses include the current topics of the industry (e.g., The Taxation System, Regulatory Framework of Business, Accounting, and Regional Economics), as well as scientific developments (e.g., Modern Economic Theory, Management Science, Research Organization). The academic staff asks that the students complete different kinds of practical and independent tasks that are associated with the developments in the industry and science, for example, in the study course "International Economics". Without the inclusion of the above mentioned topics in the study program, it would not be possible to achieve the learning outcomes.

Employers today also require various skills such as the ability to analyze, think critically and being able to discuss using arguments. Several study courses (e.g., Macroeconomics, Research

Organization, Regional Economics etc.), as well as the writing of the research paper and the bachelor's thesis are directed towards the development of the above mentioned skills.

During their studies, the students acquire the necessary knowledge and skills that are needed today (e.g. Business Economics and Planning, Management, Intellectual Property Rights etc.). This is evidenced by the received evaluation of the internship and the employer testimonials as well as the appreciation and employment of our graduates

2.2. Assessment of the interrelation between the information included in the study courses/ modules, the intended learning outcomes, the set aims and other indicators, the relation between the aims of the study course/ module and the aims and intended outcomes of the study programme. In case of a doctoral study programme, provide a description of the main research roadmaps and the impact of the study programme on research and other education levels.

The study program is focused on the provision of knowledge and skills regarding the economics of the company. The content is designed so that the students are provided with the knowledge on theoretical concepts (e.g., Microeconomics, Economic Thought History, etc.) and informed about the practical nuances (e.g., Business Economics and Planning, Accounting, etc.), the current events in the industry (Modern Economic Theories, Regional Economics, Regulatory Framework of Business etc.), as well as the development of research skills. The study course content is designed so that the content would not overlap with other courses ensuring a continuous acquisition of knowledge.

When drafting or updating the study course description, the instructor must take into account the aim of the program and the learning outcomes. When defining the study course description and the learning outcomes to be achieved during the course, it has to be ensured that they contribute to the achieving of the program outcomes. The study course descriptions are designed by the instructor responsible for the study course or by another instructor within the study program, whose name appears as the author of the study course description. The instructors cooperate in terms of developing learning outcomes, content, independent assignments and evaluation of the study course.

The Study Program Director reviews the study course outcome alignment with the study program learning outcomes by mapping (see Annex 19).

Table. Mapping fragment of the learning outcomes of the study program

		Learning outcomes of the study program										
		Knowledge (knowledge and understanding)			Skills (the ability to apply knowledge, communication, general skills)					Competence (analysis, synthesis, evaluation)		
Study courses	Learning outcomes of the study course	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

BUSINESS ECONOMICS AND PLANNING	Understand the use of financial information in the analysis of economic activity	x						
	Able to define the types of costs and their impact on performance result	x	x					x
	Able to calculate the product's/service's cost, price	x	x				x	x
	Able to prepare a business plan for a product/service				x	x	x	x
	Able to present opinion				x	x	x	x

When analyzing the study courses of the study program "Business Economics" (see Annex 21), it can be concluded that their learning outcomes facilitate the achievement of the study program results. The defined aims and objectives focus on the acquisition of knowledge and skills in the area of economics, taking into account the requirements of the 6th qualification.

The program includes the study course "Introduction to Studies", for which no credits are awarded. This course is introduced, so the students could be:

- introduced to the study process at the University: how the classes are organized in the study program, how to use the e-environment, how to find information sources in the library (incl. National Library), how to apply for consultations, about mobility opportunities within the framework of the Erasmus + program, etc.;
- introduced to the challenges of the chosen profession: meetings and guest lectures of EKA graduates and professionals are organized;
- united with the group members: team-building training is organized;
- trained to manage time and set priorities: time management training is organized.

As a result of this course, the students can easier understand the study process, they can easier fulfill the requirements of the study program, they are familiar with the group mates, consequently having smaller psychological discomfort, as well as get an idea of the latest developments in the profession that they have chosen.

2.3. Assessment of the study implementation methods (including the evaluation methods) by providing the analysis of how the study implementation methods (including the evaluation methods) used in the study courses/ modules are selected, what they are, and how they contribute to the achievement of the learning outcomes of the study courses and the aims of the study programme. Provide an explanation of how the student-centred principles are taken into account in the implementation of the study process.

Study methods, including evaluation methods are described in section 2.3. on the description of the study program "International Trade and Logistics".

Taking into account the level and the type of the program, in the study program "Business Economics", greater attention is paid to the development of research skills by asking students to complete appropriate independent assignments, and by organizing seminars, discussions, as well as by simulating business games (e.g., Latvia's budget). The students are also provided with opportunities, and they are motivated to present their research results at the students' conferences.

The study program is implemented in the form of distance learning, where digital learning methods are predominantly used. Students are provided with online lectures, discussions and seminars through the EKA videoconferencing system. The lectures are held in accordance with the class schedule. The students present their independent work assignments using video-conferencing system capabilities. In turn, the instructors create the e-course in the EKA e-environment by posting the necessary information for the acquisition of the study course, e.g., the study course description, requirements, electronic sources of information, lecture materials and independent assignment descriptions.

The University uses a common approach to the evaluation of the students' knowledge; consequently, the evaluation principles are the same.

2.4. If the study programme entails a traineeship, provide the analysis and assessment of the relation between the tasks of the traineeship included in the study programme and the learning outcomes of the study programme. Specify how the higher education institution/ college supports the students within the study programme regarding the fulfilment of the tasks set for students during the traineeship.

The study program includes the internship in the limited elective part, because this is an academic study program. Within the framework of the internship, the students are given an opportunity to develop theoretical knowledge, independent professional working skills in business analysis and planning. The internship has a prepared program, which is available in the e-environment.

The completion of the internship program and its objectives allows gaining practical knowledge and skills in the economics of the company, as well as the development of analytical thinking, which is included in the intended learning outcomes of the study program.

The University assigns the Internship Supervisor – the University instructor, whose responsibilities include: 1. coordinate and control the process of the internship; 2. advise the intern and the place of the internship in accordance with the approved internship program; 3. review and evaluate the internship report (in written or visual form); 4. decide on the admission to the internship report defense; 5. Participate in the internship report defense and evaluation.

2.5. Analysis and assessment of the topics of the final theses of the students, their relevance in the respective field, including the labour market, and the evaluations of the final theses.

The final papers of the students of the study program "Business Economics" are relevant either for the company in question or within the industry as a whole. The sample topics of the qualification papers are developed on the basis of both the instructors' experience and the recommendations of employers.

Analyzing the final paper topics, it can be concluded that the most of the papers are related to either the company's financial or logistical issues. This is due to the specialization opportunities offered in the study program, as well as the current issues regarding the companies. For example, one of the topical issues, especially for trading companies has to do with debtors' debt (receivables)

and inventory (stock) management. In recent years, the labor market showed a significant shortage of labor, which limits the company's development opportunities, that is why the students also explore these issues and offer their solutions to the problems identified. In the Latvian market, which has a relatively low purchasing power, pricing mechanisms are of interest, which are explored by the students in their papers within the program.

The students defend the final papers at the presence of the State Examination Commission, which evaluates the paper's topicality, the student's knowledge and their presentation skills.

The weighted average grade of the final papers for the last 5 years has ranged from 7.7 to 8.2. Over the past 5 years, no student has ever received any unsatisfactory evaluation.

2.6. Analysis and assessment of the outcomes of the surveys conducted among the students, graduates, and employers, and the use of these outcomes for the improvement of the content and quality of studies by providing the respective examples.

The student survey is organized every year to identify the students' views on the organization of the study process, the program content, and the work quality of the academic staff (rated on the 4-point scale: 4 - excellent, 1-poor). In general, the students are satisfied with the study process, evaluating it at the average of 3 points (good). The main recommendations were related: to the content of the program (before the program content changes were made in 2018, there were many courses in insurance and logistics, which did not satisfy some of the students), to the increasing of the number of guest lectures requested, and to the activities of the academic staff in the e-environment. According to the summary of the survey results, there are negotiations underway with the program's academic staff regarding the issues and the options of addressing them. Regarding the interests expressed by the students, a number of lectures on the latest developments in economics will be held, for example, a lecture by the EKA graduate A.Fjodorovs, who is in charge of the sales processes at HORECA, a lecture of the Latvian Bank economist Agnese Rutkovska, etc.

Companies and organizations that hosted the internship placement for our students participated in the employer survey. Summarizing the results of the survey, it can be concluded that the employers highly evaluate the students' knowledge and skills (56% rated as excellent). To the question *What kind of knowledge, skills You value the most in the EKA student?* the following answers were received: responsibility, purposefulness, precision, punctuality, self initiative, knowledge of the specialty, the ability to work independently and in a team, the desire to explore and develop skills, the ability to discuss using arguments, etc.

To the question *What kind of knowledge, skills should be improved by the EKA student?* employers gave the following answers: to deepen the knowledge of the currently applicable legislation, professional knowledge of the specialty, the ability to think creatively and to implement ideas, to work independently, have language skills, have the courage to assume responsibility, the ability to listen to criticism, etc.

The results of the survey are discussed in the general meeting of the academic staff and at the meeting of the Study Council during which the focus is on the employers' recommendations. For example, the program's content has been updated with a new course "Regulatory Framework of Business" (6CP), the course "Business Economics and Planning" has been extended (to 6CP), and the students are invited to participate in the Business Incubator activities.

Summarizing the graduate surveys, it can be concluded that the most of the graduates are satisfied with the program and are ready to suggest the studies in this program to their friends and acquaintances (e.g., in the 2018/2019 academic year, 26 graduates out of 32 surveyed graduates did so). During the reporting period, almost all of the graduates are employed, some of them are entrepreneurs (e.g., in the 2018/2019 academic year, 2 graduates were entrepreneurs, 3 - on parental leave and the others were employed). The graduates provided some recommendations which are similar to the students' recommendations regarding the study process improvement, e.g., more guest lectures, more courses related to economics were suggested, etc. The surveyed graduates finished the study program before the latest changes, but their recommendations have been taken into account in the restructuring of the study program. EKA had submitted application about changes of the study program assessment in 2018. One of the changes was changes in content of the program. More study courses in economics are included in the study program, e.g. Business Economics and planning (6CP), "Modern Economic Theories and Trends" (4CP), "International Economics" (4CP). In 2018, a positive decision on the change assessment from the Quality Agency for Higher Education (AIKA) was received.

2.7. Provide the assessment of the options of the incoming and outgoing mobility of the students, the dynamics of the number of the used opportunities, and the recognition of the study courses acquired during the mobility.

The students of the study program insufficiently participate in the mobility programs. Mainly the full-time students are involved, with the foreign students more actively engaged. The part-time students are employed people, studying predominantly in the part-time studies. They have limited opportunities to participate in the study or the internship mobility for several months.

Table 10. The outgoing and the incoming mobility of the students

Study program	Quantity					
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
The outgoing student mobility						
Business Economics	1	2	1	2	2	1
The incoming student mobility						
Business Economics	0	1	11	8	0	3

The launching of the study program in English would present an opportunity to promote the outgoing and the incoming mobility in the study program.

The students are made aware of the mobility opportunities during the study course "Introduction into Studies", as well as there is information about opportunities to participate in the Erasmus+ on the EKA's website (<https://www.augstskola.lv/?parent=686&lng=lva>). There is a list of the cooperation partners available, too.

III - DESCRIPTION OF THE STUDY PROGRAMME (3. Resources and Provision of the Study Programme)

3.1. Assessment of the compliance of the resources and provision (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 the learning outcomes to be achieved by providing the respective examples. Whilst carrying out the assessment, it is possible to refer to the information provided for in the criteria set forth in Part II, Chapter 3, sub-paragraphs 3.1 to 3.3.

The necessary informational, material and technical resources are provided for the needs of the program that are either available within the framework of the study direction or at the University as a whole. The specific provision includes the following resources:

- The Business Incubator. The room has all that is necessary for individual and group work;
- The Business Simulation Platform BSS;
- Specialized textbooks in the study program: 1756 titles (2837 copies);
- Periodicals: The Baltic Times, the Economist.

Distance learning students are provided with the same resources that are available for full-time and part-time students, about which they are informed in the study course "Introduction into Studies." For example, the students can use books in the EKA library, participate in the Business Incubator, etc. In addition, in the EKA e-environment (Moodle and the website), the study course materials and open-access electronic resources are posted, as well as a remote access to subscribed electronic resources is provided.

3.2. Assessment of the study provision and scientific support, including the resources provided within the cooperation with other science institutes and institutions of higher education (applicable to the doctoral study programmes).

III - DESCRIPTION OF THE STUDY PROGRAMME (4. Teaching Staff)

4.1. Analysis and assessment of the changes to the composition of the teaching staff over the reporting period and their impact on the study quality.

During the reporting period, the composition of the academic staff has changed, mostly by changing guest instructors and by electing new instructors in the EKA academic positions:

- the number of instructors has increased that are involved in the study program implementation - from 20 to 29. It is explained by study program implementation in foreign languages;
- the number of elected academic staff has also increased - from 11 instructors to 21 instructors, accounting for 70% of the total number of academic staff in the study program;
- the number of academic staff with a doctoral degree that are involved in the study program has increased - from 8 to 15. The number of the elected academic staff with a doctoral degree has changed: at the beginning of the reporting period, 6 instructors out of 8 were elected EKA, but at the end of the reporting period - 12 out of 15 instructors with a doctoral degree were elected in EKA;
- at the beginning of the reporting period, 2 Associate Professor, who was elected in EKA, and 4 professors (3 were elected in EKA) was involved in the implementation of the program. At the end of the reporting period, again, 6 Associate Professors and 3 Professors, who was elected in EKA, was involved in the implementation of the program.

During the reporting period, the program has undergone significant changes (see section 6.1.). In 2018, the program was submitted for the evaluation of changes. One of the most important changes was the change in the academic staff composition which was reflected in the submitted documents. The main changes and their impact on the quality of the studies are as follows:

- Addition members of the academic staff with doctoral degree have been enlisted, for example, K.Ijevļeva, V.Zariņa, L.Turuševa, A.Poikāne-Daumke, A.Ābeltiņa etc. These instructors have knowledge and experience in research and thus they contribute to the development of the students' research skills as well as integrate their research findings in the study courses they teach;
- Additional professors and associated professors have been enlisted as well, for example, Professor V.Zariņa, Associate Professor J.Titko, Associate Professor G.Dilāns, Associate Professor O.Lentjušenkova etc. The effects of these changes are similar to those mentioned above. In addition, these instructors reinforce the program's scientific capacity;
- The proportion of the elected academic staff has been increased (during the reporting period, 14 members of the academic staff, of which 7 with a doctoral degree). This forms the core of the program and allows integrating new solutions more effectively as well as ensures a stable implementation of the program in the long-term perspective.

Starting with the 2019/2020 academic year, there have been three course instructors changed, who have been replaced with one instructor with higher qualifications:

- In the previous period, the study courses "Microeconomics" and "Macroeconomics" were taught by EKA Lecturer E.Čerkovskis. In the next period, they will be taught by Associate Professor, Dr.oec. A.Ābeltiņa;
- In the previous period, the study course "Marketing" was taught by Lecturer, MBA M.Kontiņa. In the next period, it will be taught by Associate Professor, Dr.oec. A.Ābeltiņa.

4.2. Assessment of the compliance of the qualification of the teaching staff members (academic staff members, visiting professors, visiting associate professors, visiting docents, visiting lecturers, and visiting assistants) involved in the implementation of the study programme with the conditions for the implementation of the study programme and the provisions set out in the respective regulatory enactments. Provide information on how the qualification of the teaching staff members contributes to the achievement of the learning outcomes.

The qualification of the instructors involved in the study program "Business Economics" that is conducted in **Latvian** meets the statutory requirements and is in line with the EKA University of Applied Science strategic goal and objective implementation, because:

- The implementation of the study program "Business Economics" that is conducted in **Latvian** involves 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;
- There are 10 holders of the doctoral degree participating in the implementation of the study program (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;
- The implementation of the study program involves 7 professors and associate professors (7 of them are permanently employed by EKA);
- From the study program's 100 CP of the core courses conducted in **Latvian**, 86 CP (86%) are provided 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.

The qualification of the instructors that are planned to be involved in the study program "Business Economics" that is conducted in **English** is in line with the EKA University of Applied Science strategic goal and objective implementation, because:

- The implementation of the study program "Business Economics" that is conducted in **English** involves a total of 18 members of the academic staff, of which EKA permanently employs 13 members, or 72%, and 5 guest instructors constituting 28% of the total number of the academic staff;
- There are 7 holders of the doctoral degree participating in the implementation of the study program (5 of them are permanently employed by EKA), including 5 doctors of economics, 1 doctor of philosophy, 1 doctor of political science and 12 instructors with a master's degree;
- The implementation of the study program involves 5 professors and associate professors (5 of them are permanently employed by EKA);
- From the study program's 100 CP of the core courses conducted in **English**, 72 CP (72%) are provided by the academic staff permanently employed by EKA, and 28 CP (28%) 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.

4.3. Information on the number of the scientific publications of the academic staff members, involved in the implementation of the doctoral study programme, as published during the reporting period by listing the most significant publications published in Scopus or WoS CC indexed journals. As for the social sciences, humanitarian sciences, and the science of art, the scientific publications published in ERIH+ indexed journals may be additionally specified (if applicable).

4.4. Information on the participation of the academic staff, involved in the implementation of the doctoral study programme, in scientific projects as project managers or prime

contractors/ subproject managers/ leading researchers by specifying the name of the relevant project, as well as the source and the amount of the funding. Provide information on the reporting period (if applicable).

4.5. Provide examples of the involvement of the academic staff in the scientific research and/or artistic creation activities both at national and at international level (in the fields related to the content of the study programme), as well as the use of the obtained information in the study process.

During the reporting period, the academic staff was involved in various scientific research activities, such as:

- Participation in international scientific conferences in Latvia, for example:
 - participation in the Latvian Economic Forum (October 31-November 1, 2019 that was organized by the Institute of Economics of the Latvian Academy of Sciences. J.Titko participated as a co-organizer, a moderator and a presenter of the forum. S.Paramonovs participated as a presenter, O.Lentjušenkova, V.Zariņa participated as attendees;
 - participation in the International scientific conference ETECH2019 (Latvia), organized by EKA in collaboration with 4 Latvian and foreign universities. With reports participated: V.Zariņa, A.Saņņikova, A,Ābeltiņa, I.Brante, I.Stankēviča, S.Keišs and other members of the academic staff;
 - the 2018 International Conference “Economic science for rural development”, Latvija, Jelgava, 10.05.2018., Latvia University of Life Sciences and Technologies, Faculty of Economics and Social Development, A.Saņņikova participated;
 - participation in the VPP forum "Economic transformation, smart growth, governance and legal framework of the state and society for sustainable development-a new approach to a sustainable knowledge society EKOSOC-LV", which took place in Riga (Latvia), November 3, 2016. I.Kantāne participated with a report;
- Participation in international scientific conferences abroad, for example:
 - International Scientific Conference “Contemporary Issues in Business, Management and Economics Engineering (CIBMEE2019)”, May 9-10, 2019, Vilnius (Lithuania), J.Titko participated;
 - QMOD Conference “21st International Conference on Quality and Service Sciences: The Quality Movement –Where are we going?”, August 23, 2018, (Cardiff, UK), O.Lentjušenkova participated;
 - EBES Conference –Prague (Czech Republic), 24-26 October, 2018. Impact of corporate social responsibility on customer satisfaction in retail enterprises in the Baltic countries, participant V.Vēvere;
- Publications in internationally peer-reviewed publications that are indexed in several databases (including *Scopus*, *Web of Science*), for instance:
 - Sloka, B., Kantāne, I., & Vidruska, R. (2016). Role of Internet Marketing for Exporting and Not Exporting Companies (Results of Recent Company Survey in Latvia) // *European Integration Studies*, (10), pp. 44-51.(Thomson Reuters WoS);
 - Lentjušenkova, O., Lapiņa, I. (2016). The Transformation of the Organization’s

- Intellectual Capital: from Resource to Capital // The Journal of Intellectual Capital, 17 (4), pp. 610-631. (Scopus);
- Bierne, J., Titko, J., Cerkovskis, E., Lasmane, A. (2017). Advanced Teaching Methods for Students' Competencies Development // International Scientific conference „Society. Integration. Education“. May 26-27, 2017, Rezekne, Latvia. Conference proceedings, pp. 63-72. ISSN 1691-5887 (Thomson Reuters Web of Science);
 - Tambovceva, T., Titko, J., Alksne, A. (2017). Corporate Social Responsibility Perceived by Latvian Enterprises // 30th IBIMA conference -November, 8-9, 2017, Madrid, Spain. - Conference proceedings, pp. 1557-1568. ISBN 978-0-9860419-9-0. (Scopus);
 - Sannikova A., Grizane T. (2018). LABOUR SUPPLY IN LATVIA AND ITS IMPACTING FACTORS. In: Proceedings of the 2018 International Conference “ECONOMIC SCIENCE FOR RURAL DEVELOPMENT”: The 2018 International Conference “ECONOMIC SCIENCE FOR RURAL DEVELOPMENT”, Latvia, Jelgava, 09.05.2018-11.05.2018. Jelgava: LLU, pp. 237-243. WoS;
 - Sannikova A., Brante I. (2018). DEVELOPMENT OF SOCIAL ENTREPRENEURSHIP IN LATVIA// Business, Management and Education. Vilnius Gediminas Technical University, Vilnius, Lithuania: VGTU, pp.145-159.
- Participation in international projects, e.g., CIRCECO, SPIDE (more information here: <https://www.augstskola.lv/?parent=296&lng=eng>; <https://www.augstskola.lv/index.php?parent=281&lng=eng>).

The academic staff conducts scientific research and takes part in creative activities, which are related to the courses they teach and meet their scientific interests (see Annex „EK_Macibspeku_publicācijas_EN“). The results of these activities are used in the study courses taught by updating the course content and informing the students about the current events in the industry, supervising research and final papers.

4.6. Assessment of the cooperation between the teaching staff members by specifying the mechanisms used to promote the cooperation and ensure the interrelation between the study courses/ modules. Specify also the proportion of the number of the students and the teaching staff within the study programme (at the moment of the submission of the Self-Assessment Report).

The instructors of the study program cooperate in preparing the study course descriptions, creating e-courses in the e-environment, working in research directions and projects.

For example, if a couple of instructors teach one and the same study course for different groups, they will align the course content, course requirements, bibliographic sources and individual work description as well as post the materials in the e-environment. The creation of an e-course in the e-environment (Moodle) is guided by a course template, which is specifically designed for cases where a course is taught by several instructors.

The instructors have been joined in research directions, in which, under the supervision of the research coordinator, they work together on the proposed research questions, summarizing of the results, and preparing publications and reports.

In order to encourage the academic staff's cooperation in the organized qualification development events, in international events and also in informal events, a joint (participatory) task completion is organized. For example, during International Academic week the workshop on formulation of learning

outcomes has been organized.

Student/academic staff ratio of the study program is as follows: an average of three students per one member of the academic staff or five students per one permanently employed member of the academic staff.

Annexes

III. Description of the Study Programme - 1. Indicators Describing the Study Programme		
Compliance of the joint study programme with the provisions of the Law on Institutions of Higher Education (table)		
Statistics on the students over the reporting period	Statistikas_dati_studejosie_BEK_ENG.docx	Statistikas_dati_studejosie_BEK_LV.docx
III. Description of the Study Programme - 2. The Content of Studies and Implementation Thereof		
Compliance of the study programme with the State Education Standard	17_annex_Compliance_state_ed_standard_EK.docx	17_pielikums_Atbitstiba_valsts_standarts_EK.docx
Compliance of the qualification to be acquired upon completion of the study programme with the professional standard (if applicable)		
Compliance of the study programme with the specific regulatory framework applicable to the relevant field (if applicable)		
Mapping of the study courses/ modules for the achievement of the learning outcomes of the study programme	19_annex_mapping_EK.xlsx	19_pielikums_kartejums_EK.xlsx
Curriculum of the study programme (for each type and form of the implementation of the study programme)	20_annex_Study_plan_EK.docx	20_pielikums_Studiju_plans_EK.docx
Descriptions of the study courses/ modules	21_annex_SKA_EK_ENG.zip	21_pielikums_SKA_EK.zip
Description of the Study Direction - Other mandatory attachments		
Sample of the diploma to be issued for the acquisition of the study programme.	22_annex_Diploma_EK.zip	22.pielikums_Diploms_EK.zip
Description of the Study Programme - Other mandatory attachments		
Document 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	23_annex_Contracts_HEI_EK.docx	EK_GR.pdf
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	27_annex_Confirmation_quarantee_loses.docx	27_pielikums_Apliecinajums_zaudejumi_garantija.docx
Confirmation of the higher education institution/ college that 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 according to European language levels (see the levels under www.europass.lv), if the study programme or any part thereof is to be implemented in a foreign language.	Apliecinajums_anglu_valoda_EN.docx	Apliecinajums_anglu_valoda.docx
If the study programmes in the study direction subject to the assessment are doctoral study programmes, a confirmation that at least five teaching staff members with doctoral degree are among the academic staff of a doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field or sub-field of science, in which the study programme has intended to award a scientific degree.		
If academic study programmes are implemented within the study direction, a document confirming that the academic staff of the academic study programme complies with the provisions set out in Section 55, Paragraph one, Clause three of the Law on Institutions of Higher Education	Apliecinajums_profesori_akademiska_programma.docx	Apliecinajums_profesori_akademiska_programma_LV.docx
Sample (or samples) of the study agreement	Studiju_ligums_EN.docx	STUDIJU_LGUMS_LV_.docx
If academic study programmes for less than 250 full-time students are implemented within the study direction, the opinion of the Council for Higher Education shall be attached in compliance with Section 55, Paragraph two of the Law on Institutions of Higher Education.	28_annex_Council_for_Higher_Education_decision_EK.docx	AIP_EK.pdf

International Trade and Logistics

Title of the higher education institution	<i>Economics</i>
ProcedureStudyProgram.Name	<i>International Trade and Logistics</i>
Education classification code	<i>41341</i>
Type of the study programme	<i>First level professional higher education study programme</i>
Name of the study programme director	<i>Inga</i>
Surname of the study programme director	<i>Brasla</i>
E-mail of the study programme director	<i>inga.brasla@eka.edu.lv</i>
Title of the study programme director	<i>Mg.paed.</i>
Phone of the study programme director	
Goal of the study programme	<p><i>1. To provide students with the set of knowledge, skills and competences in logistics in accordance with the 5th framework level of the Latvian educational classification.</i></p> <p><i>2. Prepare logistics specialists with analytical and systemic thinking, whose knowledge, skills and competences allow them to carry out practical tasks in the profession.</i></p>
Tasks of the study programme	<p><i>1. Provide for the study process that complies with the requirements of the laws and regulations and the labor market, as well as a student-centered approach to higher education.</i></p> <p><i>2. Provide the academic personnel with qualifications in pedagogical and research areas.</i></p> <p><i>3. Provide for and develop scientific research activities in the study program.</i></p> <p><i>4. Provide for and develop infrastructure and facilities in accordance with the implementation needs of the study program.</i></p> <p><i>5. Develop cooperation with related higher education institutions, businesses and organizations.</i></p>

Results of the study programme	<ol style="list-style-type: none"> 1. Know and understand the regularities of logistics theory. 2. Know and understand the role of logistics in the successful organization of the company's business activities. 3. Capable of providing that international transport, customs and trade regulatory documents are followed. 4. Able to provide that legal relations norms, labor safety, security, fire safety and environmental protection laws and regulations are followed. 5. Able to control stocks as per their importance, to gather and analyze statistics on the circulation of goods and services. 6. Follow the company's document management rules and accounting document preparation and processing conditions. 7. Able to organize the operational level of logistics processes. 8. Able to take responsibility for their professional performance while operating according to the rules of professional ethics. 9. Know how to use information technology and logistics information systems for the implementation of their activities. 10. Able to independently develop their knowledge and skills in their profession, using two foreign languages besides the state language. 11. Able to carry out research in the fields of movement of goods, storage and transportation in order to identify problem areas. 12. Able to provide arguments to discuss professional topics, present their views. 13. Able to analyze the factors influencing the costs of logistics operation.
Final examination upon the completion of the study programme	Qualification paper

Study programme forms

Full time studies - 2 years - latvian

Study type and form	Full time studies
Duration in full years	2
Duration in month	0
Language	latvian
Amount (CP)	80
Admission requirements (in English)	
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	
Qualification to be obtained (in english)	Logistics specialist

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019

Part time studies - 2 years, 6 months - latvian

Study type and form	<i>Part time studies</i>
Duration in full years	<i>2</i>
Duration in month	<i>6</i>
Language	<i>latvian</i>
Amount (CP)	<i>80</i>
Admission requirements (in English)	<i>General secondary education or vocational secondary education</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	
Qualification to be obtained (in english)	<i>Logistics specialist</i>

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IELA 1 k-5, RĪGA, LV-1019

III - DESCRIPTION OF THE STUDY PROGRAMME (1. Indicators Describing the Study Programme)

1.1. Description and analysis of changes in study programme parameters that have taken place since the issue of the previous accreditation certificate of study direction or the license of study programme if study programme is not included in the accreditation page of the study direction

Title of the study program (in Latvian)	Starptautiskie tirdzniecības darījumi un loģistika	
Title of the study program (in English)	International Trade and Logistics	
Code of the study program according to the Latvian Education Classification	41 341	
The study program's type and level	The first level professional higher education study program	
The qualification level to be acquired (EQF)	The 5th qualification level (EQF)	
Code of occupation in the Classification of Occupations	3323 02	
Amount of the study program (CP)	80 credit points	
Form, type, and duration (in case the duration cannot be measured in full years, specify the number of months), as well as the language in which the study program is implemented		
Full-time studies	2 years	Latvian
Part-time studies	2 years, 6 months	Latvian
Place of implementation of the study program	EKA University of Applied Sciences, Lomonosova 1, korp.5, Rīga, LV- 1019	
Director of the study program	Inga Brasla, Mg.paed., Assistant Professor	
Admission requirements	General secondary education or vocational secondary education	
Aims of the study program	<ol style="list-style-type: none"> To provide students with the set of knowledge, skills and competences in logistics in accordance with the 5th framework level of the Latvian educational classification. Prepare logistics specialists with analytical and systemic thinking, whose knowledge, skills and competences allow them to carry out practical tasks in the profession. 	
Objectives of the study program	<ol style="list-style-type: none"> Provide for the study process that complies with the requirements of the laws and regulations and the labor market, as well as a student-centered approach to higher education. Provide the academic personnel with qualifications in pedagogical and research areas. Provide for and develop scientific research activities in the study program. Provide for and develop infrastructure and facilities in accordance with the implementation needs of the study program. Develop cooperation with related higher education institutions, businesses and organizations. 	
Learning outcomes of the study program		
Knowledge (knowledge and understanding)	<ol style="list-style-type: none"> Know and understand the regularities of logistics theory. Know and understand the role of logistics in the successful organization of the company's business activities. 	

Skills (the ability to apply knowledge, communication, general skills)	<ol style="list-style-type: none"> 3. Capable of providing that international transport, customs and trade regulatory documents are followed. 4. Able to provide that legal relations norms, labor safety, security, fire safety and environmental protection laws and regulations are followed. 5. Able to control stocks as per their importance, to gather and analyze statistics on the circulation of goods and services. 6. Follow the company's document management rules and accounting document preparation and processing conditions. 7. Able to organize the operational level of logistics processes. 8. Able to take responsibility for their professional performance while operating according to the rules of professional ethics. 9. Know how to use information technology and logistics information systems for the implementation of their activities. 10. Able to independently develop their knowledge and skills in their profession, using two foreign languages besides the state language. 11. Able to carry out research in the fields of movement of goods, storage and transportation in order to identify problem areas.
Competence (analysis, synthesis, evaluation)	<ol style="list-style-type: none"> 12. Able to provide arguments to discuss professional topics, present their views. 13. Able to analyze the factors influencing the costs of logistics operation.
Final examination upon the completion of the study program.	Qualification paper.

1.2. Analysis and assessment of the statistical data on the students of the respective study programme, the dynamics of the number of the students, and the factors affecting the changes to the number of the students. The analysis shall be broken down in the different study forms, types, and languages.

During the reporting period, there has been a decrease in terms of the number of the enrolled students observed in full-time studies, which can be explained by Latvia's economic and social situation. The number of students enrolled in the part-time studies varies on average, with 20 to 40 people enrolled in the group. In the 2019/2020 academic year, 32 students have been enrolled. Taking into account the duration of the program (2-2.5 years), the number of students in the program during the reporting period ranged from 79 students in the 2014/2015 academic year to 92 students in the 2019/2020 academic year.

Attrition of students in the study program is small. The biggest dropout registered was 9 people, representing 9% of the number of students in the program (in the 2018/2019 academic year). The most frequent reasons for the attrition are the shortage of financial resources, place of residence change (moving abroad) and other career choices.

Every year, some students (an average 2-3 students) return to the University and resume studies at later stages of the studies, following the previous study period recognition of learning outcomes.

For more information about the student frequency dynamics, see Annex „Statistikas_dati_studejosie_Lg_ENG”.

1.3. Analysis and assessment of the interrelation between the name of the study programme, the degree or professional qualification to be acquired or the degree and professional qualification to be acquired, the aims, objectives, learning outcomes, and the admission requirements.

The title of the study program consists of two interrelated parts: international trade and logistics.

The formulation of the study program's aim implies that the students are provided knowledge, skills and competences in accordance with the 5th qualification level in the area of logistics. The study program provides knowledge on a number of logistic forms not only in the local market context, but also in the international context. The study program includes the respective study courses, e.g., "Customs Procedures", "International Trade and Marketing". In view of Latvia's geographical position, this knowledge is relevant for any specialist in the area of logistics. The study program's defined objectives are focused on the achievement of the defined aims and the provision of learning outcomes.

The learning outcomes of the study program are formulated on the basis of knowledge, skills and competences for the 5th qualification level defined in the Latvian Qualifications Framework and the requirements included in the professional standard.

By graduating from the study program, the student obtains a diploma of the first level professional higher education and the qualification "Logistics Specialist". The granted qualification implies the necessary knowledge, skills and competence acquisition, which is provided by the evaluated program. For example, the professional standard refers to a number of objectives for which the necessary knowledge and skills are included in the program's content complying with the program's title "International Trade and Logistics".

Admission requirements are described in the EKA Admission Regulations and are based on the related laws and regulations. The applicant who has successful grades in the secondary education document, certifying the knowledge of the state language and a foreign language (e.g., by successfully passing the centralized examinations) is able to study at the first level higher professional education program. Their background of the previous level of education, motivation to pursue higher education and the study process organization in EKA are able to provide for the achieving of the learning outcomes.

III - DESCRIPTION OF THE STUDY PROGRAMME (2. The Content of Studies and Implementation Thereof)

2.1. Assessment of the relevance of the content of the study course/ module and the compliance with the needs of the relevant industry and labour market and with the trends in science. Provide information on how and whether the content of the study course/ module is updated in line with the development trends of the relevant industry, labour market, and science. In case of master's and doctoral study programmes, specify and provide the justification as to whether the degrees are awarded in view of the developments and findings in the field of science or artistic creation.

The study course content is updated regularly in accordance with the EKA Guidelines for Preparing a Course Description. The guidelines describe the procedure of what, when and how to do it.

The academic personnel review not only the study course content, but also the independent work content, evaluation methods and bibliography.

The academic personnel involved in the study program follow the latest developments, including visiting appropriate qualification development activities as well as staying in touch with working

practices in the industry. For example, the study course "Transport Logistics" instructor, Assistant Professor I.Brasla is a logistics professional with several years of experience, the study course "Logistics Information Systems" Lecturer T.Daudiša this fall improved her qualification on customs procedures, electronic declaration and other topical issues. In addition, the members of academic personnel participate in a variety of practical and scientific conferences, in which they gain knowledge about the current events in the industry.

Analyzing the labor market developments, it can be concluded that nowadays those specialists are in demand who, besides having highly specialized knowledge, would also need expertise on related issues, e.g., accounting, law, communication, as well as knowledge of foreign languages for special (professional) purposes. Employers today also require various skills such as the ability to analyze, think critically and the ability to discuss using arguments. Several study courses (e.g. Management Basics, Labour and Social Law, Psychology of Communication etc.), as well as the internship, research and qualification paper writing are directed towards the development of the skills.

During their studies, the students acquire the necessary knowledge and skills that are needed today. This is evidenced by the received evaluation of the internship and the employer testimonials as well as the appreciation and employment of our graduates. For example, students acquire knowledge about cargo transportation, transportation documents preparation etc.

2.2. Assessment of the interrelation between the information included in the study courses/ modules, the intended learning outcomes, the set aims and other indicators, the relation between the aims of the study course/ module and the aims and intended outcomes of the study programme. In case of a doctoral study programme, provide a description of the main research roadmaps and the impact of the study programme on research and other education levels.

The study course content is designed so that the content does not overlap with the content of other study courses ensuring a continuous acquisition of knowledge.

When drafting or updating the study course description, the instructor must take into account the aim of the program and the learning outcomes. When defining the study course description and the learning outcomes to be achieved during the course, it has to be ensured that they contribute to the achieving of the program outcomes. The study course descriptions are designed by the instructor responsible for the study course or by another instructor within the study program, whose name appears as the author of the study course description. The instructors cooperate in terms of developing learning outcomes, content, independent assignments and evaluation of the study course.

The Study Program Director reviews the study course outcome alignment with the study program learning outcomes by mapping (see Annex 19). In preparing the study course description and formulating of the learning outcomes of the study course, the instructor focuses both on the aim of the study course and the providing of the learning outcomes (see Table below).

Table. Mapping fragment of the learning outcomes of the study program

Learning outcomes of the study programme		
Knowledge	Skills (ability to apply knowledge, communication, soft skills)	Competences

Study courses	Outcomes of the study course	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
TRANSPORT LOGISTICS	Knows and understands national and international legislation, conventions governing transport activities			x										
	Understands importance of transportation in the company overall supply chain	x	x	x										
	Able to calculate the tax weight in each transport mode for the purpose of calculating transport costs											x		x
	Able to apply INCOTERMS2010 rules in practice				x									x
	Understands and applies special terminology (in national language and in a foreign language)	x								x	x			
	Able to collect and analyse information to choose the most appropriate mode of transport in a particular case			x			x		x			x		
	Is able to argue on the use of the company's own transport and purchased service												x	
	Able to use different types of information in decision-making on the most optimal cost of service											x		x

When analyzing the study courses of the study program "International Trade and Logistics" (see Annex 21), it can be concluded that their outcomes facilitate the achievement of the study program results. For example, course "Transport logistics" provide knowledge, skills and competences in the field of logistics. The defined aims and objectives focus on the acquisition of knowledge and skills in the area of logistics, taking into account the requirements of the 5th qualification.

The program includes the study course "Introduction to Studies", for which no credits are awarded. This course is introduced, so the students could be:

- introduced to the study process at the University: how the classes are organized in the study program, how to use the e-environment, how to find information sources in the library (incl. National Library), how to apply for consultations, about mobility opportunities within the framework of the Erasmus + program, etc.;
- introduced to the challenges of the chosen profession: meetings and guest lectures of EKA graduates and professionals are organized;
- united with the group members: team-building training is organized;
- trained to manage time and set priorities: time management training is organized.

As a result of this course, the students can easier understand the study process, they can easier fulfill the requirements of the study program, they are familiar with the group mates, consequently having smaller psychological discomfort, as well as get an idea of the latest developments in the profession that they have chosen.

2.3. Assessment of the study implementation methods (including the evaluation methods) by providing the analysis of how the study implementation methods (including the evaluation methods) used in the study courses/ modules are selected, what they are, and how they contribute to the achievement of the learning outcomes of the study courses and the aims of the study programme. Provide an explanation of how the student-centred principles are taken into account in the implementation of the study process.

The study process of the study program is divided into: theoretical knowledge acquisition in classroom setting, including using the e-environment, independent studies, acquisition of practical

skills during the studies in the classroom setting and the individual internship. The lectures in the classroom setting are conducted in an interactive environment, by reading lectures (including using on-line digital technologies in the case of foreign instructors), illustrating them with presentations, asking questions to the students (in seminars) and by encouraging the students to discuss the subject.

In the practical part of the study courses, the students learn only the skills to be acquired for practical situations through their participation. The practical sessions are based on the knowledge acquired in the theoretical lessons, thereby reinforcing the theoretical knowledge base and complementing the professionalism with practical skills. After the practical work, analysis is made in the form of discussions, in which the students are able to identify their and other students' strengths and weaknesses, as well as identify shortcomings and mistakes that have been made.

The element of independent studies is a mandatory part of the study process at the University, including the student's independent work within the framework of the study course, the amount of which corresponds to the credits of the study course. This includes the mandatory and complementary reading, taking tests, preparing for the classes, seminars, quizzes and final examinations, etc., according to the study course description.

The students are synchronously offered seminars by professional specialists, including foreign instructors giving them an additional opportunity to discuss relevant topics with the specialists from the industry, and to identify their views and perspectives on the progress of the process and the developments.

The implementation of the study program is creative, using different methods, which ensures the achievement of learning outcomes and facilitates the organization of the student-centered study process:

1. The lecture method - is mainly used in the study courses that do not have sufficient amounts of textbooks available or in the courses in which this method is deemed as the most effective. For example, in case an independent acquisition of the course material is too complex for the students. The study process includes organized guest lectures (for example: Using the online freight exchange Cargo.It (Agnė Jankauskaitė, Eurospektra, UAB (Lithuania));
2. Independent work - the students learn to collect, compile and analyze the necessary information, as well as strengthen and develop the knowledge acquired during the classes;
3. Working in small groups - the students learn how to work in teams and to improve communication and presentation skills for practical acquisition of the topics;
4. Discussions - are used in the study courses where together with the acquisition of theoretical knowledge, communication skills are developed;
5. Practical classes - help to apply the acquired theoretical knowledge;
6. Seminars - are organized in almost all study courses. They make it possible to develop a good speech culture, present the report, develop the ability to support and defend opinion;
7. Student conferences - the students have an opportunity to discuss current events in the industry, conduct independent research and present it, thus advancing their presentation and public speaking skills;
8. Business games - the students apply the knowledge acquired during the internship in solving various problems and analyzing practical situations;
9. Field trips - the students get acquainted with industry professionals and their work, obtain new information that is necessary for the study courses. (for example, State Revenue Agency, Airport „Rīga” (study course „Customs procedures”), “Maxima Latvija” and “Jungheinrich AG” (study course „Organisation of warehouse work and inventory management”).

The basic educational evaluation principles in the study program are as follows:

- The principle of aggregating the positive achievements - the acquired knowledge is evaluated by summing positive achievements;
- The principle of mandatory evaluation - it is necessary to obtain a positive assessment of the mandatory content acquisition included in the study program;
- The principle of openness and clarity of requirements - the basic set of educational evaluation criteria is determined according to the program's aims and objectives, as well as the study courses' aims and objectives;
- The principle of the diversity of assessment types - for the evaluation of the students' acquired knowledge, various types of assessment are used;
- The principle of assessment conformity - the test gives an opportunity to show analytical and creative abilities, knowledge, skills and abilities in all tasks and situations appropriate for all acquisition levels. The amount of content included in the tests corresponds to the content determined by the study course and skills and knowledge requirements described in the professional standard.

The evaluation criterion of the learning outcomes is the grade in the 10-point system. In order to evaluate knowledge, several forms of assessment are used, e.g.,: quizzes, essays, research paper writing and defense, independent work writing and defense, the group's work and defense, participation in research work under the guidance of the academic personnel, taking tests, examinations. The learning outcomes achieved by the students are evaluated not only in the study course's final assessment - exam, but also during the semester using intermediate assessment. If the student has not met the requirements of the study course and has not completed the intermediate assessment, then the instructor has the right not to admit the student to the final examination of the study course until the requirements are met.

Evaluation principles and criteria are included in the description of each study course, which are available in the EKA e-environment. The instructors starting work with the students in the classroom, introduces the students to the study course requirements and with the knowledge and skills evaluation system.

The academic and the administrative personnel keep track of the students' knowledge evaluation requirements and learning outcomes. After the study course and/or module final examination or the academic year of study, the Study Council discusses the student evaluation results and methods that serve as a basis for improving the study process.

2.4. If the study programme entails a traineeship, provide the analysis and assessment of the relation between the tasks of the traineeship included in the study programme and the learning outcomes of the study programme. Specify how the higher education institution/ college supports the students within the study programme regarding the fulfilment of the tasks set for students during the traineeship.

The study program's internship is divided into two parts: the internship or the basic internship and the pre-diploma internship.

The aim of the first internship targets the strengthening and improvement of the theoretical knowledge, independent, professional job and skills creation in warehousing and inventory (stock) management, the acquisition of warehouse management and inventory (stock) management

planning skills, the improvement of the knowledge received in the study course "Transport Logistics". The aim of the second internship is connected with the research of company's logistics processes and information collection, compilation and analysis for the qualification paper. Each of the internships has its program prepared, which is available for each student in the e-environment.

In carrying out the internship tasks, the student has two internship supervisors: one in the company and another in EKA. The internship supervisors help the student to understand the substance of the practice tasks and guide the student towards the correct completion of the tasks. The internship supervisor in EKA provides advice on the general issues of internship organization and the internship report defense.

The completion of the internship program and its objectives allows providing practical knowledge and skills in the field of logistics, as well as the development of analytical thinking, which is included in the intended learning outcomes of the study program.

2.5. Analysis and assessment of the topics of the final theses of the students, their relevance in the respective field, including the labour market, and the evaluations of the final theses.

The final papers of the students of the study program "International Trade and Logistics" 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 instructors' experience and the recommendations of employers, the competences of the logistics specialist as per the professional standard, and skills and knowledge. Analyzing the labor market requirements, there is demand for warehouse operational staff and transport managers. This is also reflected in the topics of the final papers - about 45% of the final paper topics are related to the operational activities of warehouse giving the students an opportunity to show their abilities and knowledge of warehouse operations' planning and improvement, inventory (stock) management. Organizing the transport of goods plays an important role in any company and this is also reflected in the topics of the qualification papers. For example, the organization of transport operations by one or more modes of transport, consolidated cargo building, identifying the optimal amount of goods carried, etc. In contrast, while analyzing the logistics business processes of companies, the students demonstrate their ability to assess individual logistic operations and to evaluate the overall logistics chain of the company.

Before writing the final paper, the students do the pre-diploma internship in the selected company with the aim to conduct a study on the issues of the final paper. The student gets a scientific advisor appointed from the EKA and, at the place of the internship, receiving a supervisor from the company. This way, it is ensured that the topics of the papers are really up to date in the industry.

The core of the State Examination Commission for the final papers each semester is made of the industry professionals that either evaluates the topicality of the paper or the student's knowledge or the presentation skills.

The weighted average grade of the final papers for the last 5 years has ranged from 7.3 to 7.83. Almost every year, at least one student receives the highest evaluation (10 points). The fact that such evaluation is not provided too often only confirms the serious attitude of the State Examination Commission when assessing each student's progress. Over the past 5 years, no student has ever received any unsatisfactory evaluation.

2.6. Analysis and assessment of the outcomes of the surveys conducted among the students, graduates, and employers, and the use of these outcomes for the improvement of the content and quality of studies by providing the respective examples.

Every year, a student survey on the organization of the study process is carried out, which probes its various aspects on the 4-point scale (1-poor, 4-excellent). The average score measuring the study process organization, including the quality of instructors, program content, the e-environmental quality, infrastructure, material and technical support, is 3.37. The students highly evaluated the work quality of the academic personnel (the average of 3.6), but note that some instructors do not use the e-environment sufficiently. The Study Program Director discusses the survey results with the instructors, encouraging them to post information in a timely manner while doing other development activities. For example, the students in the survey note that they are interested in attending guest lectures by foreign academics/professionals. In the fall of 2018, a lecture-practicum on the use of online freight exchange Cargo.It was organized, which was led by *Agnė Jankauskaitė* of Eurospektras.

In order to obtain the employer's view of the students' preparedness, the internship providers, who hosted (or are currently hosting) the program's students to do the internship, are surveyed. During the reporting period, the employers' assessment was observed to have a common trend. Evaluating the students' specific knowledge or skills, employers note good general theoretical knowledge in the specialty, record keeping skills, knowledge of foreign languages, computer skills. Most of the respondents also evaluated the students' personal qualities and the most highly valued are the following characteristics: responsibility, punctuality, ability to work under stress conditions, creatively solve problems, ability not to get lost in unknown circumstances, ability to adequately respond to the criticism by the management, ability to work in a team. By analyzing the answers to the question about knowledge and skills that should be developed by the EKA students, there are no particular shortcomings observed in terms of skills for all students as a group, but there are skills that are missing or that are weak for a particular person. Most often those are skills that are not associated with the selected qualification, such as knowledge of occupational health and safety issues, record keeping, the use of Microsoft Office or accounting matters. There are a number of recommendations to improve skills in selling of services or communication by e-mail, time planning. In order to facilitate the improvement of the students' skills in the areas mentioned by the employers, starting with 2018, a variety of workshops, seminars and guest lectures emphasizing the issues of the skills necessary in the profession have been introduced. For example, within the framework of the study course "Introduction into Studies", seminars on time management, and the guest lectures by the industry professionals and the EKA graduates have been organized.

Summarizing the graduate surveys, it can be concluded that the graduates are satisfied with the quality of the program and are ready to suggest the studies in this program to friends and acquaintances. Most of the graduates are employed persons (e.g., in 2018/2019, out of 27 graduates 26 were employed), self-employed or doing paid work. A part of the graduates plan to continue their studies in the next levels of education (e.g., in 2018/2019, out of 27 graduates 10 graduates said they would plan to continue the studies). By completing the survey, the graduates also made recommendations, for example, they suggested a longer internship period, additional knowledge about customer attraction, air transport, the economic justification for the decision making. Given the existing educational standard requirements and the size of the program, it would be difficult to incorporate additional knowledge acquisition in the program content, consequently, field trips, guest lectures on current issues are organized.

2.7. Provide the assessment of the options of the incoming and outgoing mobility of the students, the dynamics of the number of the used opportunities, and the recognition of the study courses acquired during the mobility.

The students of the study program insufficiently participate in the mobility programs. During the reporting period, only two students had studied one semester in Germany, within the framework of the Erasmus+ program. This is due to several factors:

- The study program "International Trade and Logistics" is implemented in Latvian. Thus, the incoming mobility opportunities are limited. They are possible and are provided within specialized study courses that are available in other programs, including the study course "Business Economics";
- The students of the study program are employed people and they study, for the most part, in the part-time study program. They have limited opportunities to participate in the study or the internship mobility for several months.

The students are made aware of the mobility opportunities during the study course "Introduction into Studies", as well as there is information about opportunities to participate in the Erasmus+ program on the EKA's website <https://www.augstskola.lv/?parent=686&lng=lva> . There is a list of the cooperation partners available, too.

III - DESCRIPTION OF THE STUDY PROGRAMME (3. Resources and Provision of the Study Programme)

3.1. Assessment of the compliance of the resources and provision (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 the learning outcomes to be achieved by providing the respective examples. Whilst carrying out the assessment, it is possible to refer to the information provided for in the criteria set forth in Part II, Chapter 3, sub-paragraphs 3.1 to 3.3.

The necessary informational, material and technical resources are provided for the needs of the program that are either available within the framework of the study direction or at the EKA as a whole. The specific provision includes:

- Logistics classroom. The room has the availability of visual materials, geographical maps, 20 computers with special applications;
- Computer application "Tilde Jumis" for warehouse management;
- Logistics software: Combined nomenclature (coding of goods) - *Integrated tariff management system* <https://itvs.vid.gov.lv/itms/> ; Customs procedure documentation - *EMDAS* <https://eds.vid.gov.lv> ;

Specialized textbooks in the study program: 868 titles (1907 copies).

3.2. Assessment of the study provision and scientific support, including the resources provided within the cooperation with other science institutes and institutions of higher education (applicable to the doctoral study programmes).

III - DESCRIPTION OF THE STUDY PROGRAMME (4. Teaching Staff)

4.1. Analysis and assessment of the changes to the composition of the teaching staff over the reporting period and their impact on the study quality.

During the reporting period, the composition of the academic staff has changed, mostly through changing guest instructors and by electing new instructors in the EKA academic positions.

- the number of instructors has decreased that are involved in the study program implementation - from 22 to 14. 10 instructors are elected academic staff, accounting for 58.8% of the total number of academic staff in the study program;
- the number of the academic staff with a doctoral degree that are involved in the study program has decreased - from 9 to 5. All 5 instructors with a doctoral degree have been elected in EKA. EKA attracted more professionals as was recommended during last study program evaluation;
- at the beginning of the reporting period, 2 professor who was elected in EKA was involved in the implementing of the program, and 1 professor, who was not elected in EKA. At the end of the reporting period, the implementation of the programs involves 2 professor and 1 associate professor. All are elected in EKA.

The changes in the composition of the academic staff have also been associated with the program content changes, for example, by replacing the study course “International Transport Law” and including its topics in the study course “Transport Logistics”. As a result, in order to teach the study course, another instructor has been enlisted - Assistant Professor Inga Brasla.

Table. Some examples of the changes in the composition of the academic staff

Study course	Instructor until 2019	Instructor from 2019
Fundamentals of Entrepreneurship	Guest Professor, Dr.oec. Zvirgzdiņa Rosita	Professor, Dr.oec. Zariņa Vita
Basic Accounting	Professor, Dr.oec. Keišs Staņislavs	Lecturer, Mg.oec. Daudiša Tatjana
Applied Statistics	Guest Lecturer, Mg.paed. Vitiņa Anda	
Microeconomics	Guest Lecturer, Mg. paed., Mg. chem. Brangule Biruta	Associate Professor, Dr.oec. Ābeltiņa Anna
Macroeconomics		
Warehouse Organization and Inventory Management	Guest Lecturer, Mg.sc.soc. Ozoliņš Herberts	Guest Lecturer, Mag.oec. Lāce Alisa
Organization of Purchasing	Guest Lecturer, Mag.oec. Raitis Apsalons	Assistant Professor, Dr.oec. Kulikova Tatjana

The Psychology of Communication	Assistant Professor, Dr.psyh. Lasmane Anita	Assistant Professor, Dr.oec. Ijevleva Ksenija
Marketing	Guest Lecturer, Mg.sc.soc. Brūvere Madara Guest Lecturer, MBA Kontiņa Marta	
Document Management	Assistant Professor, Mg.iur. Verina Natalja	Assistant Professor, Mg.iur. Brante Ināra

The increasing of the number of elected academic staff allows to plan for the program's long-term development, and also to implement the plans.

4.2. Assessment of the compliance of the qualification of the teaching staff members (academic staff members, visiting professors, visiting associate professors, visiting docents, visiting lecturers, and visiting assistants) involved in the implementation of the study programme with the conditions for the implementation of the study programme and the provisions set out in the respective regulatory enactments. Provide information on how the qualification of the teaching staff members contributes to the achievement of the learning outcomes.

The total amount of the study program in credit points is 80 CP, out of which the program core courses cover 54 credits; internships 16 CP; qualification paper 8 CP; research paper 2 CP.

The qualification of the academic staff employed to teach at the first level professional higher education study program "International Trade and Logistics" comply with regulatory requirements and the strategic aims and objectives of the EKA University of Applied Sciences, because:

- The implementation of the study program "International Trade and Logistics" 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 participating in the implementation of the study program (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;
- From the study program's 54 CP of the core courses 38 CP (70.4%) are taught by the academic staff permanently employed by EKA, but 16 CP (29.6%) are taught by EKA guest instructors. The other 26 CP include internships (16 CP), the research paper (2 CP) and the qualification paper (8 CP) supervision.

4.3. Information on the number of the scientific publications of the academic staff members, involved in the implementation of the doctoral study programme, as published during the reporting period by listing the most significant publications published in Scopus or WoS CC indexed journals. As for the social sciences, humanitarian sciences, and the science of art, the scientific publications published in ERIH+ indexed journals may be additionally specified (if applicable).

4.4. Information on the participation of the academic staff, involved in the implementation of the doctoral study programme, in scientific projects as project managers or prime

contractors/ subproject managers/ leading researchers by specifying the name of the relevant project, as well as the source and the amount of the funding. Provide information on the reporting period (if applicable).

4.5. Provide examples of the involvement of the academic staff in the scientific research and/or artistic creation activities both at national and at international level (in the fields related to the content of the study programme), as well as the use of the obtained information in the study process.

During the reporting period, the academic staff were involved in various scientific research activities, such as:

- Participation in international scientific conferences in Latvia, for example:
 - participation in the International scientific conference ETECH2019 (Latvia), organized by EKA in collaboration with 4 Latvian and foreign universities. With reports participating: V.Zariņa, A.Ābeltiņa, I.Brante, I.Brasla and other members of the academic staff;
 - participation in the VPP forum "Economic transformation, smart growth, governance and legal framework of the state and society for sustainable development-a new approach to a sustainable knowledge society EKOSOC-LV", which took place in Riga (Latvia), November 3, 2016. I.Kantāne participated with a report;
- Participation in international scientific conferences abroad, for example:
 - EBES Conference -Prague (Czech Republic), 24-26 October, 2018. Impact of corporate social responsibility on customer satisfaction in retail enterprises in the Baltic countries, participant V.Vēvere;
 - 8th International Scientific Conference „Business and Management 2014” 05.2014.Vilnius Gediminas Technical University, participant A.Ābeltiņa.
- Publications in internationally peer-reviewed publications that are indexed in several databases (including *Scopus*, *Web of Science*), for instance:
 - Cerkovskis, E., Titko, J. (2017). Matching Competencies and Modern Labour Market Needs: Students' Self-Perception Study// Economic and Social Development: Book of Proceedings, Varazdin Development and Entrepreneurship Agency (VADEA), pp. 228-236 (ProQuest);
 - Ābeltiņa, A., Vanags, A., Zvirgzdiņa, R. (2018). Partnership strategy model for small and medium Enterprises”, *Journal of Problems & Perspectives in Management*, Volume 16, Issue 1, 2018. 336-347. (SCOPUS);
 - Sannikova A., Brante I. (2018). DEVELOPMENT OF SOCIAL ENTREPRENEURSHIP IN LATVIA// Business, Management and Education. Vilnius Gediminas Technical University, Vilnius, Lithuania: VGTU, pp.145-159.

Academic staff includes research results in their study courses by providing actual information and knowledge to students.

4.6. Assessment of the cooperation between the teaching staff members by specifying the

mechanisms used to promote the cooperation and ensure the interrelation between the study courses/ modules. Specify also the proportion of the number of the students and the teaching staff within the study programme (at the moment of the submission of the Self-Assessment Report).

The core of the instructors of the study program "International Trade and Logistics" consists of the academic staff teaching the industry-related study courses, they are: I.Brasla, T.Daudiša, T.Kuļikova, and A.Lāce. At least once a month, the Study Program Director I.Brasla meets with the above mentioned instructors in order to improve the content of the study program and provide for the cohesion of the study courses. The best proof of this cooperation is the established logistics classroom that has its design and content created so that it would be useful in various study courses, such as "Transport Logistics", "Customs Procedures", "Logistics Information Systems". The classroom's shelves are continuously updated with informational material in foreign languages, which provides interrelation with the professional English, which students use in the English classes and while completing independent assignments. All of the above mentioned instructors are involved in the research paper and the internship defense commissions, listening to the students' work, thus seeing the weaknesses in the students' knowledge first hand.

Additionally, good cooperation has been established between T.Daudiša and I.Brasla while organizing field trips and other activities outside the EKA. For example, the information learned during the visit to the SRS is useful for the study course "Basic Accounting" and "Customs Procedures"; the information learned during the visit to the Riga International Airport help to acquire the study courses "Economic and Transport Geography", "Transport Logistics".

Student/academic staff ratio of the study program is as follows: an average of six (6) students per one (1) member of the academic staff or ten (10) students per one (1) permanently employed member of the academic staff.

Annexes

III. Description of the Study Programme - 1. Indicators Describing the Study Programme		
Compliance of the joint study programme with the provisions of the Law on Institutions of Higher Education (table)		
Statistics on the students over the reporting period	Statistikas_dati_studejosie_LG_ENG.docx	Statistikas_dati_studejosie_Lg_LV.docx
III. Description of the Study Programme - 2. The Content of Studies and Implementation Thereof		
Compliance of the study programme with the State Education Standard	17_annex_Compliance_state_ed_standard_LG.docx	17_pielikums_Atbilstiba_valsts_standarts_LG_LV.docx
Compliance of the qualification to be acquired upon completion of the study programme with the professional standard (if applicable)	18_annex_Compliance_prof_standard_LG.docx	18_pielikums_Atbilstiba_profesijas_standarts_LG.docx
Compliance of the study programme with the specific regulatory framework applicable to the relevant field (if applicable)		
Mapping of the study courses/ modules for the achievement of the learning outcomes of the study programme	19_annex_mapping_LG.xlsx	19_pielikums_Kartejums_LG.xlsx
Curriculum of the study programme (for each type and form of the implementation of the study programme)	20_annex_Study_plan_LG.docx	20_pielikums_Studiju_plans_LG.docx
Descriptions of the study courses/ modules	21_annex_SKA_LG_ENG.zip	21_pielikums_SKA_LG.zip
Description of the Study Direction - Other mandatory attachments		
Sample of the diploma to be issued for the acquisition of the study programme.	22_annex_diploma_LG.zip	22_pielikums_diploms_LG.zip
Description of the Study Programme - Other mandatory attachments		
Document 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	23_annex_Contracts_HEI_LG.docx	Sadarbibas_ligumu_saraksts_All_LG.pdf
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	27_annex_Confirmation_quarantee_loses.docx	27_pielikums_Apliecinajums_zaudejumi_garantija.docx
Confirmation of the higher education institution/ college that 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 according to European language levels (see the levels under www.europass.lv), if the study programme or any part thereof is to be implemented in a foreign language.		
If the study programmes in the study direction subject to the assessment are doctoral study programmes, a confirmation that at least five teaching staff members with doctoral degree are among the academic staff of a doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field or sub-field of science, in which the study programme has intended to award a scientific degree.		
If academic study programmes are implemented within the study direction, a document confirming that the academic staff of the academic study programme complies with the provisions set out in Section 55, Paragraph one, Clause three of the Law on Institutions of Higher Education		
Sample (or samples) of the study agreement	24_annex_Study_contract_LG.docx	24_pielikums_Studiju_ligums_LG.docx
If academic study programmes for less than 250 full-time students are implemented within the study direction, the opinion of the Council for Higher Education shall be attached in compliance with Section 55, Paragraph two of the Law on Institutions of Higher Education.		

Accounting and Audit

Title of the higher education institution	<i>Economics</i>
ProcedureStudyProgram.Name	<i>Accounting and Audit</i>
Education classification code	<i>42344</i>
Type of the study programme	<i>Professional bachelor study programme</i>
Name of the study programme director	<i>Staņislavs</i>
Surname of the study programme director	<i>Keišs</i>
E-mail of the study programme director	<i>s.keiss@eka.edu.lv</i>
Title of the study programme director	<i>Dr.oec.</i>
Phone of the study programme director	
Goal of the study programme	<i>To provide students with knowledge, skills and competence set in the accounting profession of the science of economics in accordance with the 6th framework level of the Latvian educational classification and the 5th professional qualification level of the professional standard of the economist.</i>
Tasks of the study programme	<ol style="list-style-type: none"> <i>1. Provide for the study process that complies with the requirements of the laws and regulations, the labor market and the requirements of professional training in the speciality, as well as a student-centered approach to higher education.</i> <i>2. Provide the academic personnel with qualifications in pedagogical and research areas.</i> <i>3. Provide for and develop scientific research activities in the study program.</i> <i>4. Provide for and develop infrastructure and facilities in accordance with the implementation needs of the study program.</i> <i>5. Develop international cooperation with related higher education institutions, businesses and organizations.</i>

Results of the study programme	<ol style="list-style-type: none"> 1. Know and understand the economic theories and economic development regularities and principles. 2. Know the accounting theories and the basic guidelines of accounting records practice, regulatory requirements and their application in the areas of accounting, taxation, audit, business and other fields. 3. Know the requirements of the financial reporting in Latvian and international accounting, the professional ethics code of accountants. 4. Able to perform accounting records, control and analysis related to the economic processes. 5. Able to prepare the documents of accounting records, the financial statements of accounting, tax returns and executive management reports. 6. Able to conduct research on current issues in accounting and taxation. 7. Able to provide arguments to discuss the current issues in the area of accounting and taxation. 8. Able to organize work independently. 9. Able to work in a team. 10. Able to take on the responsibilities of a chartered accountant and auditor. 11. Able to obtain, analyze, evaluate and systematize information, to find solutions, use them in the decision-making of professional activity.
Final examination upon the completion of the study programme	<i>Bachelor's paper</i>

Study programme forms

Full time studies - 4 years - latvian

Study type and form	<i>Full time studies</i>
Duration in full years	<i>4</i>
Duration in month	<i>0</i>
Language	<i>latvian</i>
Amount (CP)	<i>160</i>
Admission requirements (in English)	<i>Secondary education or the first level vocational (professional) higher education</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	<i>Professional bachelor degree in accounting and audit</i>
Qualification to be obtained (in english)	<i>Economist</i>

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IEĻA 1 k-5, RĪGA, LV-1019

Part time studies - 4 years, 6 months - latvian

Study type and form	<i>Part time studies</i>
Duration in full years	<i>4</i>
Duration in month	<i>6</i>
Language	<i>latvian</i>
Amount (CP)	<i>160</i>

Admission requirements (in English)	<i>Secondary education or the first level vocational (professional) higher education</i>
Degree to be acquired or professional qualification, or degree to be acquired and professional qualification (in english)	<i>Professional bachelor degree in accounting and audit</i>
Qualification to be obtained (in english)	<i>Economist</i>

Places of implementation

Place name	City	Address
EKA University of Applied Sciences	RĪGA	LOMONOSOVA IEĻA 1 k-5, RĪGA, LV-1019

III - DESCRIPTION OF THE STUDY PROGRAMME (1. Indicators Describing the Study Programme)

1.1. Description and analysis of changes in study programme parameters that have taken place since the issue of the previous accreditation certificate of study direction or the license of study programme if study programme is not included in the accreditation page of the study direction

Title of the study program (in Latvian)	Grāmatvedība un audits
Title of the study program (in English)	Accounting and Audit
Code of the study program according to the Latvian Education Classification	42344
The study program's type and level	Professional bachelor's study program:
The qualification level to be acquired (EQF)	The 6th qualification level (EQF)
Code of occupation in the Classification of Occupations	2631 02
Amount of the study program (CP)	160 credit points; 240 ECTS
Form, type, and duration (in case the duration cannot be measured in full years, specify the number of months), as well as the language in which the study program is implemented	
Full-time studies	4 years Latvian
Part-time studies	4 years, 6 months Latvian
Place of implementation of the study program	EKA University of Applied Sciences, Lomonosova 1, korp.5, Rīga, LV- 1019
The Study Program Director	Staņislavs Keišs, Dr.oec., Professor
Admission requirements	Secondary education or the first level vocational (professional) higher education
Degree and professional qualification to be awarded	Professional bachelor's degree in accounting and audit; the 5th level professional qualification of the economist
Aim of the study program	To provide students with knowledge, skills and competence set in the accounting profession of the science of economics in accordance with the 6th framework level of the Latvian educational classification and the 5th professional qualification level of the professional standard of the economist.
Objectives of the study program	<ol style="list-style-type: none"> 1. Provide for the study process that complies with the requirements of the laws and regulations, the labor market and the requirements of professional training in the speciality, as well as a student-centered approach to higher education. 2. Provide the academic personnel with qualifications in pedagogical and research areas. 3. Provide for and develop scientific research activities in the study program. 4. Provide for and develop infrastructure and facilities in accordance with the implementation needs of the study program. 5. Develop international cooperation with related higher education institutions, businesses and organizations.
Learning outcomes of the study program	
Knowledge (knowledge and understanding)	<ol style="list-style-type: none"> 1. Know and understand the economic theories and economic development regularities and principles. 2. Know the accounting theories and the basic guidelines of accounting records practice, regulatory requirements and their application in the areas of accounting, taxation, audit, business and other fields. 3. Know the requirements of the financial reporting in Latvian and international accounting, the professional ethics code of accountants.

Skills (the ability to apply knowledge, communication, general skills)	<ol style="list-style-type: none"> 4. Able to perform accounting records, control and analysis related to the economic processes. 5. Able to prepare the documents of accounting records, the financial statements of accounting, tax returns and executive management reports. 6. Able to conduct research on current issues in accounting and taxation. 7. Able to provide arguments to discuss the current issues in the area of accounting and taxation. 8. Able to organize work independently. 9. Able to work in a team.
Competence (analysis, synthesis, evaluation)	<ol style="list-style-type: none"> 10. Able to take on the responsibilities of a chartered accountant and auditor. 11. Able to obtain, analyze, evaluate and systematize information, to find solutions, use them in the decision-making of professional activity.
Final examination upon the completion of the study program.	Bachelor's paper

1.2. Analysis and assessment of the statistical data on the students of the respective study programme, the dynamics of the number of the students, and the factors affecting the changes to the number of the students. The analysis shall be broken down in the different study forms, types, and languages.

During the reporting period, there has been a decrease observed in terms of the number of the enrolled students in full-time studies, which can be explained by the Latvian economic and social situation. The number of students in part-time students is stable: an average number of enrolled students, including enrolled students at the later courses, is 10 - 15 students in each group. The number of students, enrolled at the later stages, fluctuates with an average of 12 -14 people per group. These are the students returning to the EKA and resuming the studies at the later stages, and college graduates, who continue their studies at the bachelor's program, before that having done the previous study period recognition of their learning outcomes.

During the reporting period, the total number of students was relatively stable until the 2018/2019 academic year, when the number of students decreased. In the future, considering the planned changes in the requirements of the laws and regulations (it is planned that, since 2020, accounting service providers will need a license, but in order to get it, they will need to have a higher education in accounting), an increase of the number of students is expected.

Attrition of students in the study program represents an average of 10-12%. The most frequent reasons for the attrition are the shortage of financial resources, place of residence change (moving abroad) and other career choices.

For more information about the student frequency dynamics, see Annex.

1.3. Analysis and assessment of the interrelation between the name of the study programme, the degree or professional qualification to be acquired or the degree and professional qualification to be acquired, the aims, objectives, learning outcomes, and the admission requirements.

The formulation of the study program's aim implies that the students are provided with knowledge, skills and competences in accordance with the 6th qualification level in the area of accounting and audit. The title of the program also refers to the fact that the program is focused on the provision of

knowledge, skills and competence in accounting and audit. The study program's defined objectives are focused on the achievement of the defined aims and the provision of the learning outcomes.

The learning outcomes of the study program are formulated on the basis of knowledge, skills and competences for the 6th qualification level defined in the Latvian Qualifications Framework. The learning outcomes of the study program are focused on the processes related to accounting records and auditing in different companies, that is why the program includes a number of study courses that are related to accounting records in various areas of activity, e.g., manufacturing, trade, etc., and in organizations of various sizes, for example, accounting for self-employed persons, for the government institutions etc. The study program provides knowledge and develops skills in using accounting software (computerized accounting). In order to develop the students' research skills, the study program has included the course "Research Organization" while the writing of research papers requires that the students also conduct research studies.

Upon the graduation from the study program, the students are awarded the qualification of the economist, which provides a broader view of the company's business operations; therefore, the program also includes the courses such as "Business Economics and Planning", "Regulatory Framework of Business", "Regional Economics" and other courses. Students acquire knowledge not only on accounting, but on economic processes at company. This allows students to develop skills and competences in accounting, financial planning in changing environment.

Admission requirements are described in the EKA Admission Regulations and are based on the laws and regulations. The applicant who has successful grades in the secondary education document, certifying the knowledge of the state language and a foreign language (e.g., by successfully passing the centralized examinations) is able to study at the bachelor's program. Their background of the previous level of education, motivation to pursue higher education and the study process organization in EKA (including the teaching methods used) are able to provide for the achieving of the study results.

III - DESCRIPTION OF THE STUDY PROGRAMME (2. The Content of Studies and Implementation Thereof)

2.1. Assessment of the relevance of the content of the study course/ module and the compliance with the needs of the relevant industry and labour market and with the trends in science. Provide information on how and whether the content of the study course/ module is updated in line with the development trends of the relevant industry, labour market, and science. In case of master's and doctoral study programmes, specify and provide the justification as to whether the degrees are awarded in view of the developments and findings in the field of science or artistic creation.

The Study Program Director, while assessing the changing economic environment in the country and the EU, following the changes in legislation, knowing the current developments in the profession, as well as evaluating the latest textbooks and other scientific publications, calls on the academic staff to update the content of the study course description and add the latest publications to the list of the sources of literature. The Study Program Director, along with the instructors, encourages the library to buy the latest textbooks. For example, in 2015, changes were introduced

regarding the fact that a sufficiently important contribution to the development of Latvian economy is given by small businesses (sole proprietorships, small capital companies, micro-enterprises, self-employed persons, farming and fishing enterprises). Due to the fact that the Latvian legislation allows sole proprietorships, small capital companies, micro-enterprises, self-employed, farming and fishing companies to keep accounting records in the single entry bookkeeping system, the study program offered by the University, besides preparing accountants for work in commercial companies, public companies, institutions and organizations, underlines the need to deepen the knowledge in accounting, while working in the single entry accounting system, through the introduction of appropriate study courses.

Given that the laws and regulations and related regulatory framework on accounting records keep changing, the academic staff update the course content as necessary, taking into account these changes.

Following the changes in the industry, the study program has introduced the study course "Computerized Accounting Application PayTraq", which is a cloud-based solution for accounting. Given that more and more accountants work as the self-employed, as well as considering the general trend of digitization, the knowledge of the software will provide additional advantages for our graduates in the labor market.

2.2. Assessment of the interrelation between the information included in the study courses/ modules, the intended learning outcomes, the set aims and other indicators, the relation between the aims of the study course/ module and the aims and intended outcomes of the study programme. In case of a doctoral study programme, provide a description of the main research roadmaps and the impact of the study programme on research and other education levels.

The study course content is designed so that the content would not overlap with other courses ensuring a continuous acquisition of knowledge.

The study course descriptions are designed by the instructor responsible for the study course or by another instructor within the study program, whose name appears as the author of the study course description. The instructors cooperate in terms of developing learning outcomes, content, independent assignments and evaluation of the study course.

When drafting or updating a study course description, the instructor must take into account the aim of the program and the learning outcomes. When defining the study course description and the learning outcomes to be achieved during the course, it has to be ensured that they contribute to the achieving of the program’s study results.

The Study Program Director reviews the study course’s learning outcome alignment with the study program’s study results by mapping (see Annex 19).

Table. Mapping fragment of the learning outcomes of the study program

Learning outcomes of the study program		
Knowledge (knowledge and understanding)	Skills (the ability to apply knowledge, communication, general skills)	Competence (analysis, synthesis, evaluation)

Study courses	Learning outcomes of the study course	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Basic of accounting theory	Understands the nature, meaning and concepts of accounting	x	x									
	Knows the latest legislation related to financial accounting		x									
	Manages the financial accounting process and accounting organisation		x									
	Able to apply the acquired knowledge in the field of accounting, in relation to the practical use of elements of the accounting method		x									
	Able to apply the accounting method elements		x		x							
	Able to express, substantiate and defend their views on the current events in accountancy								x			x
	Is able to carry out accounting activities related to the accounting of economic processes independently					x				x		
Able to analyse the accounting organisation		x			x						x	

When analyzing the study courses of the study program "Accounting and Audit" (see Annex 21), it can be concluded that their learning outcomes facilitate the achievement of the study program results. The defined aims and objectives focus on the acquisition of knowledge and skills in the area of accounting, taking into account the requirements of the 6th qualification.

The program includes the study course "Introduction to Studies", for which no credits are awarded. This course is introduced, so the students could be:

- introduced to the study process at the University: how the classes are organized in the study program, how to use the e-environment, how to find information sources in the library (incl. National Library), how to apply for consultations, about mobility opportunities within the framework of the Erasmus + program, etc.;
- introduced to the challenges of the chosen profession: meetings and guest lectures of EKA graduates and professionals are organized;
- united with the group members: team-building training is organized;
- trained to manage time and set priorities: time management training is organized.

As a result of this course, the students can easier understand the study process, they can easier fulfill the requirements of the study program, they are familiar with the group mates, consequently having smaller psychological discomfort, as well as get an idea of the latest developments in the profession that they have chosen.

2.3. Assessment of the study implementation methods (including the evaluation methods) by providing the analysis of how the study implementation methods (including the evaluation methods) used in the study courses/ modules are selected, what they are, and how they contribute to the achievement of the learning outcomes of the study courses and the aims of the study programme. Provide an explanation of how the student-centred principles are taken into account in the implementation of the study process.

Study methods, including evaluation methods are described in section 2.3. on the description of the study program "International Trade Transactions and Logistics".

Taking into account the level and the type of the program, in the study program "Accounting and Audit", greater attention is paid either to the development of practical skills in the profession or research skills by asking students to complete appropriate independent assignments, and by organizing seminars, discussions, as well as having field trips (e.g., to the State Revenue Service).

The students are also provided with opportunities, and they are motivated to present their research results at the students' conferences.

The University uses a common approach to the evaluation of the students' knowledge; consequently, the evaluation principles are the same.

2.4. If the study programme entails a traineeship, provide the analysis and assessment of the relation between the tasks of the traineeship included in the study programme and the learning outcomes of the study programme. Specify how the higher education institution/ college supports the students within the study programme regarding the fulfilment of the tasks set for students during the traineeship.

During their studies, the students of the study program "Accounting and Audit" do internship in 3 places: either in companies, or institutions or organizations (in financial accounting, financial analysis and pre-diploma internship) for 26 weeks. The aim of *the Financial Accounting* and *the Financial Analysis* internship at the internship company (institution or organization) is related to acquiring the necessary professional training, strengthening the theoretical knowledge learned during the study process that is necessary for successful execution of the basic tasks of the accountant regarding the accounting records, control and financial analysis.

The tasks of the most recent *Pre-diploma Internship* are related to the writing of the bachelor's thesis, which is focused on the analysis of the identified problems and the solution development, contributing to the growth of the necessary competencies in the profession.

All internship programs are focused on the achievement of the study results of the study program.

The University assigns the Internship Supervisor - the University instructor, whose responsibilities include: 1. coordinate and control the process of the internship; 2. advise the intern and the place of the internship in accordance with the approved internship program; 3. review and evaluate the internship report (in written or visual form); 4. decide on the admission to the internship report defense; 5. Participate in the internship report defense and evaluation.

2.5. Analysis and assessment of the topics of the final theses of the students, their relevance in the respective field, including the labour market, and the evaluations of the final theses.

The final papers of the students of the study program "Accounting and Audit" 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 instructors' experience and the recommendations of employers.

Analyzing the topics of the final papers, it can be concluded that the most of the papers are related to the company's accounting records' organization problems, tax calculations, current asset management, calculation and analysis of financial indicators. During the reporting period, changes in laws and regulations, including those that govern the tax system, significantly impact the company's operations. As a result, businesses are confronted with their own accounting policy

changes, change or adaptation of software, etc. For example, one of the most topical issues is the value added tax records, the analysis of financial indicators.

The students defend the final papers at the presence of the State Examination Commission, which evaluates the paper's topicality, the student's knowledge and their presentation skills.

The weighted average grade of the final papers for the last 5 years has ranged from 8.0 to 8.5. Over the past 5 years, no student has ever received any unsatisfactory evaluation.

2.6. Analysis and assessment of the outcomes of the surveys conducted among the students, graduates, and employers, and the use of these outcomes for the improvement of the content and quality of studies by providing the respective examples.

The student survey is organized every year to identify the students' views on the organization of the study process, the program content, and the work quality of the academic staff (rated on the 4-point scale: 4 - excellent, 1-poor). In general, the students are satisfied with the study process, evaluating it at the average of 3.23 points (good). The main recommendations were related to the activities of the instructors in the e-environment. According to the summary of the survey results, there are negotiations underway with the program's academic staff regarding the issues and the options of addressing them. The members of the academic staff are encouraged to make a greater use of the e-environment opportunities for the use of course materials as well as the assessment of the submitted assignments.

The graduates welcome the following criteria related to the study process:

- The relevance of the study content in terms of the knowledge necessary in the industry, including the requirements of the laws and regulations - 53.6% good and 28.6% very good;
- The relevance of the study content in terms of the latest trends in the industry - 53.6% good and 32.1% very good;
- The quality of the work done by the academic staff - 57.1% good and 39.3% very good.

The majority of graduates (85%) would recommend studying in the program to their friends and acquaintances. During the reporting period, almost all of the graduates are employed, some of them are entrepreneurs (e.g., in the 2018/2019 academic year, out of the surveyed graduates: 1 graduate was an entrepreneur, 3 - on parental leave and the others were employed). The graduates have given some recommendations, e.g., additional acquisition of specialized computer applications, the introduction of new study courses (e.g., "Bank Accounting"), etc. The graduates' recommendations are taken into account through a gradual introduction of the suggested changes to the study program. For example, two years ago, an additional study course was introduced, which provides for the acquisition of another application of computerized accounting.

Companies and organizations that hosted the internship placement for our students participated in the employer's survey. By summarizing the results of the survey, it can be concluded that the employers appreciate good general theoretical knowledge in the profession, computer skills, foreign language skills, knowledge of accounting records, control and financial analysis. To the question *What kind of knowledge, skills You value the most in the EKA student?*, the following answers were received: responsibility, precision, punctuality, knowledge of the speciality, the ability to work independently and in a team, the desire to explore and develop their skills etc.

To the question *What kind of knowledge, skills should be improved by the EKA student?*, the

employers gave the following answers: to deepen the knowledge of the currently applicable legislation, professional knowledge of the speciality, tax calculation, report preparation, management accounting and project management etc.

The results of the survey are discussed in the general meeting of the academic staff and at the meeting of the Study Council during which the focus is on the employers' recommendations. For example, a new study course "Regulatory Framework of Business" (4CP) has been introduced to the study program.

2.7. Provide the assessment of the options of the incoming and outgoing mobility of the students, the dynamics of the number of the used opportunities, and the recognition of the study courses acquired during the mobility.

The professional bachelor's study program "Accounting and Audit" does not offer studies to foreign students, because the program is conducted in Latvian. That is why, over the past six years, no foreign student has ever expressed the wish to participate in either the study or the internship mobility of the Erasmus+ mobility program at EKA in order to study at the professional bachelor's study program "Accounting and Audit".

In addition, EKA students, over the last six years, have not expressed a desire to use Erasmus+ exchange mobility programs to go to foreign universities, although cooperation agreements have been signed and such options do exist. After talking to the students, there were several reasons identified as to why they would not wish to interrupt their studies in Latvia for 5 or 10 months. The accounting, tax and business legislation, which is binding only for Latvia, is very important in the acquisition of the accountant's profession. During the 3rd semester of the the 2nd study year, the students of the study program "Accounting and Audit" begin to acquire professional specialization courses. Understandably, that without basic knowledge of, for example, financial accounting, the students will find it difficult, if not impossible, to continue their studies in the next semester (year) at the level of the expected quality. Consequently, taking a break from the studies for one semester (year), thus prolonging their studies at the University does not seem economically viable for the students.

III - DESCRIPTION OF THE STUDY PROGRAMME (3. Resources and Provision of the Study Programme)

3.1. Assessment of the compliance of the resources and provision (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 the learning outcomes to be achieved by providing the respective examples. Whilst carrying out the assessment, it is possible to refer to the information provided for in the criteria set forth in Part II, Chapter 3, sub-paragraphs 3.1 to 3.3.

The necessary informational, material and technical resources are provided for the needs of the program that are either available within the framework of the study direction or at the University as a whole. The specific provision includes the following resources:

- Computer room, with access to specialized software;
- Accounting application "Tilde Jumis";
- Accounting software "PayTraq";
- Specialized textbooks in the study program: 1310 titles (2311 copies);
- Periodicals: iFinances, Bilance.

3.2. Assessment of the study provision and scientific support, including the resources provided within the cooperation with other science institutes and institutions of higher education (applicable to the doctoral study programmes).

III - DESCRIPTION OF THE STUDY PROGRAMME (4. Teaching Staff)

4.1. Analysis and assessment of the changes to the composition of the teaching staff over the reporting period and their impact on the study quality.

During the reporting period (2013-2019), the composition of the academic staff, permanently employed by EKA, has not changed much. The main reasons for terminating the employment relationship with EKA are as follows: retirement age, job change, change of residence, expiration of the elected term, etc. To those guest instructors, however, who have proven themselves professionally at the EKA, a chance of becoming permanently employed and elected member of the academic staff is offered. Quantitative changes are reflected in Tables.

Table. The composition of EKA permanently employed instructors involved in the implementation of the study program "Accounting and Audit" from 2013 to 2020

Position	2013/ 2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Professors	1	1	2	2	3	3	3
Associate Professors	6	6	3	2	2	2	4
Assistant Professors	7	6	5	4	4	5	6

including with a doctoral degree	3	3	3	3	3	4	3
with a master's degree	4	3	2	1	1	1	3
Lecturers with a master's degree	3	1	2	3	3	3	3
Permanently employed TOGETHER:	17	14	12	11	12	13	16

Table. The composition of EKA visiting (guest) instructors involved in the implementation of the study program "Accounting and Audit" (visiting/guest professors, assistant professors, lecturers) from 2013 to 2020

Position	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Visiting (guest) Professors	1	1	2	1	1	1	1
Visiting (guest) Associate Professors	-	-	1	1	1	-	-
Visiting (guest) Assistant Professors	-	-	1	3	1	1	1
including with a doctoral degree	-	-	1	3	1	1	1
with a master's degree	-	-	-	-	-	-	-
Visiting (guest) Lecturers with a master's degree	10	10	18	14	15	16	5
Visiting (guest) instructors TOGETHER:	11	11	22	19	18	18	7

4.2. Assessment of the compliance of the qualification of the teaching staff members (academic staff members, visiting professors, visiting associate professors, visiting docents, visiting lecturers, and visiting assistants) involved in the implementation of the study programme with the conditions for the implementation of the study programme and the provisions set out in the respective regulatory enactments. Provide information on how the qualification of the teaching staff members contributes to the achievement of the learning outcomes.

The qualification of the instructors employed in the professional bachelor's study program "Accounting and Audit" meets the statutory requirements and is in line with the EKA University of Applied Science strategic goal and objective implementation, because:

- The implementation of the study program "Accounting and Audit" involves a total of 23 members of the academic staff, of which EKA permanently employs 16 members, or 69.6%, and 7 guest instructors constituting 30.4% of the total number of the academic staff;
- There are 12 holders of the doctoral degree participating in the implementation of the study program (10 of them are permanently employed by EKA), including 8 doctors of economics, 2 doctors of management, 1 doctor of philosophy, 1 doctor of pedagogy and 11 instructors with a master's degree, including 2 doctoral students (permanently employed by EKA as elected academic staff);
- From the study program's 110 CP of the core courses 73 CP (66.4%) are provided by the academic staff permanently employed by EKA, but 37 CP (33.6%) are provided by EKA guest instructors. The other 50 CP include 3 free electives (6 CP), 3 internships (26 CP), 3 research papers (6 CP) and the bachelor's paper (12 CP) supervision.

4.3. Information on the number of the scientific publications of the academic staff members, involved in the implementation of the doctoral study programme, as published during the reporting period by listing the most significant publications published in Scopus or WoS CC indexed journals. As for the social sciences, humanitarian sciences, and the science of art, the scientific publications published in ERIH+ indexed journals may be additionally specified (if applicable).

4.4. Information on the participation of the academic staff, involved in the implementation of the doctoral study programme, in scientific projects as project managers or prime contractors/ subproject managers/ leading researchers by specifying the name of the relevant project, as well as the source and the amount of the funding. Provide information on the reporting period (if applicable).

4.5. Provide examples of the involvement of the academic staff in the scientific research and/or artistic creation activities both at national and at international level (in the fields related to the content of the study programme), as well as the use of the obtained information in the study process.

During the reporting period, the academic staff was involved in various scientific research activities, such as:

- Participation in international scientific conferences in Latvia, for example:

- participation in the International scientific conference ETECH2019 (Latvia), organized by EKA in collaboration with 4 Latvian and foreign universities. With reports participated: V.Zariņa, A.Saņņikova, I.Brante, I.Stankēviča, S.Keišs and other members of the academic staff;
- participation in the VPP forum "Economic transformation, smart growth, governance and legal framework of the state and society for sustainable development-a new approach to a sustainable knowledge society EKOSOC-LV", which took place in Riga (Latvia), November 3, 2016. With report participated I.Kantāne;
- Participation in international scientific conferences abroad, for example:
 - 5th International Scientific Conference „Whither Our Economies –2016”, Mykolas Romeris University, Vilnius, Lithuania, October 20-21;
 - 10th International Scientific Conference „Business and Management 2018“, Vilnius Gediminas Technical University, Vilnius (Lithuania), May 3-4.
- Publications in internationally peer-reviewed publications that are indexed in several databases (including *Scopus*, *Web of Science*), for instance:
 - Keiss, S., Cerkovskis, E. (2016). Business Environment in Latvia and Its Assessment in the Ratings of International Organizations // Proceedings of the 5th International Scientific Conference „Whither Our Economies-2016”, Mykolas Romeris University, Vilnius, Lithuania, October 20-21, 2016. pp. 22-30.
 - Sloka, B., Kantāne, I., Jermolajeva, E., & Avotins, V. (2016). Analysis of Barriers for Business Start in Latvia.// *European Integration Studies*, (10), pp. 145-156.
 - Lejniece, I., Titko, J., Saltikova, A., Brante, I., Cerkovskis, E. (2018). NON-FINANCIAL REPORTING IMPLEMENTATION IN LATVIA: SURVEY METHODOLOGY. (*Scopus*).
 - Verina, N., Titko, J., Lejniece, I. (2018). TAX GOVERNANCE AS A PART OF CORPORATE SOCIAL RESPONSIBILITY // *Business and Management 2018-May 3-4, 2018*, Vilnius, Lithuania. -Conference proceedings, pp. 31-38.
 - Lentjushenkova, O., Zarina, V., Titko, J. (2019). DISCLOSURE OF INTELLECTUAL CAPITAL IN FINANCIAL REPORTS: CASE OF LATVIA. (*WoS*).
- Participation in international projects, e.g., NordPlus (more information here: <https://www.augstskola.lv/index.php?parent=288&lng=eng>).

The academic staff conducts scientific research and takes part in creative activities, which are related to the courses they teach and meet their scientific interests (see Annex “EK_Macibspeku_publicijas”). The results of these activities are used in the study courses taught by updating the course content and informing the students about the current events in the industry, supervising research and final papers.

4.6. Assessment of the cooperation between the teaching staff members by specifying the mechanisms used to promote the cooperation and ensure the interrelation between the study courses/ modules. Specify also the proportion of the number of the students and the teaching staff within the study programme (at the moment of the submission of the Self-Assessment Report).

The instructors of the study program cooperate in preparing the study course descriptions, creating e-courses in the e-environment, working in research directions and projects.

For example, if a couple of instructors teach one and the same study course for different groups, they will align the course content, course requirements, bibliographic sources and individual work

description as well as post the materials in the e-environment. The creation of an e-course in the e-environment (Moodle) is guided by a course template, which is specifically designed for cases where a course is taught by several instructors.

The content of the study courses is also discussed at the meetings of the Study Council. The Study Program Director organizes specific meetings only for the instructors of the study courses.

In order to encourage the academic staff's cooperation in the organized qualification development events, in international events and also in informal events, a joint (participatory) task completion is organized. For example, members of academic staff fulfilled group tasks during the course "University didactics".

Student/academic staff ratio of the study program is as follows: an average of four students per one member of the academic staff or six students per one permanently employed member of the academic staff.

Annexes

III. Description of the Study Programme - 1. Indicators Describing the Study Programme		
Compliance of the joint study programme with the provisions of the Law on Institutions of Higher Education (table)		
Statistics on the students over the reporting period	Statistikas_dati_studejosie_GR_ENG.docx	Statistikas_dati_studejosie_GR_LV.docx
III. Description of the Study Programme - 2. The Content of Studies and Implementation Thereof		
Compliance of the study programme with the State Education Standard	17_annex_Compilance_state_ed_standard_GR.docx	17_pielikums_Atbilstiba_valsts_standarts_GR.docx
Compliance of the qualification to be acquired upon completion of the study programme with the professional standard (if applicable)	18_annex_Compilance_prof_standard_GR.docx	18_pielikums_Atbilstiba_profesijas_standarts_LG.docx
Compliance of the study programme with the specific regulatory framework applicable to the relevant field (if applicable)		
Mapping of the study courses/ modules for the achievement of the learning outcomes of the study programme	Kartejums_GR_EN.xlsx	Kartejums_GR_LV.xlsx
Curriculum of the study programme (for each type and form of the implementation of the study programme)	20_annex_Study_plan_GR.docx	20_pielikums_Studiju_plans_GR.docx
Descriptions of the study courses/ modules	21_annex_SKA_GR_ENG.zip	21_pielikums_SKA_GR.zip
Description of the Study Direction - Other mandatory attachments		
Sample of the diploma to be issued for the acquisition of the study programme.	22_annex_Diploma_GR.zip	22_pielikums_Diploms_GR.zip
Description of the Study Programme - Other mandatory attachments		
Document 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	23_annex_Contracts_HEI_GR.docx	EK_GR.pdf
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	27_annex_Confirmation_quarantee_loses.docx	27_pielikums_Apliecinajums_zaudejumi_garantija.docx
Confirmation of the higher education institution/ college that 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 according to European language levels (see the levels under www.europass.lv), if the study programme or any part thereof is to be implemented in a foreign language.		
If the study programmes in the study direction subject to the assessment are doctoral study programmes, a confirmation that at least five teaching staff members with doctoral degree are among the academic staff of a doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field or sub-field of science, in which the study programme has intended to award a scientific degree.		
If academic study programmes are implemented within the study direction, a document confirming that the academic staff of the academic study programme complies with the provisions set out in Section 55, Paragraph one, Clause three of the Law on Institutions of Higher Education		
Sample (or samples) of the study agreement	24_annex_Study_contract_GR.docx	24_pielikums_Studiju_ligums_GR.docx
If academic study programmes for less than 250 full-time students are implemented within the study direction, the opinion of the Council for Higher Education shall be attached in compliance with Section 55, Paragraph two of the Law on Institutions of Higher Education.		