

Expert group joint opinion

Evaluation Procedure: Assessment of Study Field

Higher Education Institution: College of Law

Study field: Economics

Experts:

1. Mikus Dubickis (Chair of the Experts Group) (Student Union of Latvia)
2. Natalie Aleksandra Gurvits-Suits (Secretary of the Experts Group)
3. Inna Sidorova
4. Ieva Kozlovska
5. Anita Kalniņa (Employers' Confederation of Latvia)

Summary Assessment of the Study Field

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It can be concluded that there is an efficient management of the study program. Nevertheless, there still are various areas necessary to be improved (e.g. admission process and the process of plagiarism detection). To ensure the implementation of the mission and high-quality activities performed by the College of Law, it works following its quality policy that is a part of the quality management system (QMS). However, there is a place for improvement in some areas (e.g. feedback to the stakeholders; involvement of external partners is low, especially in the branches). Although there are some deficiencies - especially in the branches, the College has a good system for the provision of the study process. In general, it can be concluded while research is in place and practice-oriented the number of international publications and student involvement in the research remains low. College of Law has basic elements of cooperation and internationalization, including a list of partners at the institutional level, but there is a place for improvement on a systematic approach for the attraction of valuable partners (especially at the international level) to improve the study field and the relevant study program. There is no cooperation with external partners in the branches. Half of the recommendations (5 of 10) that are received during the previous assessment procedure have been partially implemented. During this assessment, experts have developed recommendations on the same topics. Most of the recommendations developed are short-term recommendations.

The name of the study program and the professional qualification to be acquired, learning outcomes and admission requirements are logically interrelated. The study program complies with the provisions set forth by relevant legislation and professional standard, provides a student-centered approach, but the survey is used as the main tool for improvement. Although there are few deficiencies (e.g. outdated literature), the resources and provision of the study program are good and create the prerequisites for the achievement of the learning outcomes. The study program is supported by professional and highly competent teaching staff who are actively involved in the interaction with students. Overall, the study program could be evaluated as good.

1. Management of the Study Field

Analysis

The aim of the study direction is closely related to the strategic guidelines of the College of Law – to become the best college in the Republic of Latvia providing a high quality of studies with a significant focus on practice that will ensure theoretically knowledgeable and practically capable specialists for the national economy. The development strategy of the study field is developed based on the Sustainable Development Strategy of Latvia until 2030.

The College of Law ensures identical opportunities and quality of education as in the capital as in regions of the Republic of Latvia (branches in Valmiera and Gulbene) that is so important for local economy and development. Furthermore, the College of Law investigates the needs and development trends of the society and national economy by such activities as research of trends of the local labour market, employment, participation in the Latvian College Association, etc.

The College of Law operates in accordance with regulations of the College of Law. During interviews, it was confirmed that the structure of the management of the study direction and the relevant study program is efficiently oriented toward further development of the study direction (e.g. branches are integrated into the system of the Collage of Law - management, accounting, academic staff are the same in Riga and branches).

Since the study direction management structure is organically linked to the management structure

of the College of Law also leadership and decision-making processes are being managed in the most transparent and efficient way. Furthermore, there are regular meetings organized involving also branches. Moreover, because of the situation with Covid-19 in the Republic of Latvia the processes of mutual communication and decision-making are even more efficient including mutual communication between Riga and branches because of on-line meetings. During interviews hold in Riga and branches as good examples of support provided by the administrative and technical staff were mentioned availability of study materials (in the College, branches, on-line system of the College), availability of rooms in libraries in Riga and Gulbene for individual studies and group works, high quality computer classes, service provided for academic staff to ensure comfortable and efficient business trips to branches, etc.

During interviews representatives of the College of Law mentioned a few good examples of efficient mutual communication and decision-making processes for the further development of the study direction (e.g. innovations in study courses implemented by academic staff – practitioners, implementation of the study course with a focus on students’ practical skills “Accounting Software”, in branches students have direct communication with the branch manager, who further ideas and recommendations forward to the management of the College, etc.). Nevertheless, during interviews with students and alumni (Riga and branches) it was identified that during studies there is a significant need even for more focus on practice (e.g. preparation of monthly State Revenue Service tax declarations, etc.).

Also, active participation in the further development of the study field from the side of the student self-government has been identified. Moreover, one of the representatives of the recently established Student Council of the Latvian College Association (the year 2017) is from the College of Law ensuring exchange experience and mutual communication with other colleges at the local and international levels. In the year 2019, the evaluation process of the effectiveness of the governance structure of the College of Law has been conducted. Based on the assessment in accordance with the international standard ISO 9001: 2015 the College’s governance structure was assessed as functionally efficient with opportunities to improve individual activities in the field of marketing. Also, the College of Law is the member of such international organisations as Principle For Responsible Management, The World Federation of Colleges and Polytechnics, American Association of Community Colleges, European Association of Institution in Higher Education, The International Real Estate Federation.

Admission for studies in the study program has been organized based on the enrolment rules of the College of Law (annually published at the website of the College of Law) recognizing the study period, professional experience, previously acquired formal and non-formal education. Nevertheless, there is significant need for the additional internal procedure how to evaluate students and their previous knowledge, practical experience, education, age, etc. in order to ensure that students are more or less at the same level in the group during the particular study course. Moreover, during interviews students as from Riga as from branches in Valmiera and Gulbene mentioned this issue as one few issues to be improved by the College of Law in order to ensure the highest quality of study process when all students in the class are at the same level, etc. However, during the study process, no special procedures for the evaluation of potential students’ achievements and learning outcomes have been performed. Therefore, in order to ensure the highest study results for the students of this program, there is a significant need for such evaluation procedure and determination of different study hours, teaching and learning methods, consultations, etc. in respective study programs accordingly.

It was identified that the College of Law pays significant attention to issues relating to academic honesty. During interviews, it was told that up today no case of academic honesty violation and plagiarism has been identified. Principles and mechanisms applied by the College of Law regarding academic principles and mechanisms as well as the process of plagiarism detection have been defined and managed in accordance with the Regulation on Academic Integrity and the

Inadmissibility of Plagiarism (January 24, 2019) and the Examination Procedure Regulation at the College of Law (July 15, 2004). Furthermore, in April 2019 the College joined the Unified Computerized Plagiarism Control System ("VDPKS"). Furthermore, during visits and interviews it was identified that not all students' reports, internship reports or at least students' qualification papers have been verified by use of Unified Computerized Plagiarism Control System. Key responsibility of identification of a violation of academic honesty and plagiarism is for academic staff plus only in case they have doubts about this violation they have to inform respective colleagues and only then the Unified Computerized Plagiarism Control System has been used.

Information regarding the College of the Law and the study program "Accounting and Finance" implemented within the study field "Economics" published in the official register (www.jk.lv) providing all the information to potential students complies with the information available in the official registers, and it is published in the language the study program has been implemented.

Conclusions. Strengths and weaknesses

It can be concluded that there is an efficient management of the study program. Nevertheless, the management of the Study Direction is efficient there still are various areas necessary to be improved.

Strengths:

1. The study direction has been designed to progressively broaden as well as deepen students' practical skills and knowledge at a range of levels through different study courses relating not only economics but also law providing students with a wide range of options in their education and career in the future;
2. The aim of the study direction is closely related to the strategic guidelines of the College of Law;
3. The development strategy of the study field is developed based on the Sustainable Development Strategy of Latvia until 2030. The College of Law investigates needs and development trends of the society and national economy by such activities as research of trends of the local labour market, employment, participation in the Latvian College Association, etc.;
4. The study program successfully ensures identical opportunities and quality of education as in the capital as in regions of the Republic of Latvia (branches in Valmiera and Gulbene, the same academic staff, etc.) that is so important for local economy and development;
5. The structure of the management of the study direction and the relevant study program is efficiently oriented toward further development of the study direction;
6. There are various good examples of efficient mutual communication and decision-making processes for the further development of the study direction (e.g. academic staff-practitioners: innovations implemented in the respective study courses; students' recommendation – implementation of the study course with a focus on students' practical skills "Accounting Software" and students' direct communication with management);
7. Participation in the Student Council of the Latvian College Association (the year 2017) ensuring exchange experience and mutual communication with other colleges at local and international level;
8. In the year 2019 the evaluation process of the effectiveness of the governance structure of the College of Law has been conducted (International standard ISO 9001: 2015).

Weaknesses:

1. Nevertheless, the aim of the study direction is clearly stated and attainable in the processes of the further development there is significant need for additional/ specialized free elective study courses relating field of economic, accounting and finance (e.g., AML – Anti Money Laundering, Cost accounting, etc.).
2. There are not any support and specific procedures for enrolled students who are with different

previous experiences, education, age, etc. (different levels). During students' study process there is no any specific procedure how to evaluate/ identify potential students' achievements and learning outcomes to ensure that students who do not have/ who do have background in specific study course receive most applicable approach to teach and learn this particular study course (adapt topics, teaching and learning methods, provide to this student additional study hours or consultations and students who have previous knowledge and practical experience more advanced topics, exercises, case studies, etc.).

3. The process of plagiarism detection is weak and not effective;

2. Efficiency of the Internal Quality Assurance System

Analysis

The College of Law has established a quality policy that is publicly available. It is a part of the quality management system (QMS) of the College contributing and ensuring implementation of its mission and high-quality activities performed accordingly. Furthermore, this system aims to develop its activities according to its stakeholders' interests and continuous development and efficiency of study direction. Moreover, this system also meets the requirements of the ISO 9001 standard (ISO 9001:2015 certification, August 1, 2019).

The College of Law applies various procedures for the review, feedback mechanisms, and successful further development of the study field "Economics": surveys, meetings, and discussions with students, alumni, employers, industry, the association of Latvian colleges. Nevertheless, this process can be described as weak and more formal, therefore, there is a significant need for further development. During interviews, the representatives of the College of Law were not able to present and explain in detail the latest results of these surveys mentioned above. Moreover, no one of the stakeholders was able to mention any example of how this information has been delivered to them and further improvements developed and implemented except how they fill the survey yearly. However, during the interviews students mentioned one example – study course "Accounting Software" and accounting program Tildes Jumis); and representatives of employers in Riga mentioned few great examples of successful cooperation with the College of Law (testing of the process automatization, research, method of cost calculation). Nevertheless, it was identified that there still is great employers' potential (including alumni representing these employers) and their ability/ willingness to cooperate with the College of Law via various activities – internship, research, guest lectures, company visits, etc. Also, based on the information obtained during interviews with students and alumni there is still significant potential to cooperate with students during their study process except filling survey twice a year and not receiving results of the one and their mentioned good direct communication with the management of the study program of the study field and the College of Law. To improve the quality of the study program especially in branches of the College of Law (Valmiera, Gulbene) in direction of innovations, recommendations from stakeholders' (students, alumni, employers, society, etc.) side can be a great possibility to improve and ensure the highest quality of the study direction in both – short and long term periods. During interviews representatives of the College of Law as well as students mentioned evaluation of the academic staff and its qualification improvements accordingly to ensure the highest quality of study courses as well as students' satisfaction with the study direction. Furthermore, the study direction ensures that its students can continue studies after graduating from the study program "Accounting and Finance" implemented within the study field "Economics" to complete the full cycle (Bachelor degree) in other universities as well.

Furthermore, the program director is responsible to perform annual self-assessment of the study program on annual basis.

The College of Law collects and analyses statistical information on the study program "Accounting

and Finance” implemented within the study field “Economics” regularly to implement necessary improvements and ensure the highest quality of the studies. Key attention is paid to information with negative indicators (e.g. debtors of tuition fees, etc.). These data are being compiled following the Cabinet of Ministers Regulations No. 348 "Procedures by which a higher education institution and college submit information regarding its activities to the Ministry of Education and Science". The College of Law also applies all necessary data protection principles (Personal Data Protection Policy of the College of Law).

Nevertheless, the College of Law has integrated all ESG Part 1 standards and guidelines for internal quality assurance into the study process, there are still issues on how to ensure Standard 1.3 (Student-centered learning, teaching, and assessment).

Conclusions. Strengths and weaknesses

To achieve aims and learning outcomes of the study field “Economics” and respective study program “Accounting and Finance” the College of Law operates following its quality policy that it is a part of the quality management system of the College. The system meets requirements of the ISO 9001 standard (ISO 9001:2015 certification, August 1, 2019) and aims to develop its activities according to its stakeholders’ interests and continuous development and efficiency of study direction. Furthermore, The College of Law applies necessary procedures for the development and review of the relevant study program of the study field and the feedback mechanisms (e.g. surveys, meetings, and discussions, the association of Latvian colleges). Nevertheless, there is a significant need for further development considering great employers’ potential identified (including alumni representing these employers). The study direction ensures that its students can continue studies after graduating from the study program “Accounting and Finance” implemented within the study field “Economics” to complete the full cycle (bachelor’s degree) in other universities. Also, the College collects and analyses statistical information on the study program “Accounting and Finance” implemented within the study field “Economics” regularly and key attention is paid to information with negative indicators. Nevertheless, the College of Law has integrated all ESG Part 1 standards for internal quality assurance into the study process, there are still issues on how to ensure Standard 1.3 (student-centered learning, teaching, and assessment).

Strengths:

1. In order to ensure the implementation of the mission and high-quality activities performed by the College of Law it works in accordance with its quality policy that it is a part of the quality management system (QMS) of the College;
2. The quality management system (QMS) of the College of Law meets requirements of the ISO 9001 standard (ISO 9001:2015 certification, August 1, 2019);
3. Because of effective mutual communication innovations have been implemented (e.g. practical usage of the accounting software during study course (students), testing of the process automatization, research, method of cost calculation (employers));
4. Ensures that its students can continue studies after graduating from the study program “Accounting and Finance” implemented within the study field “Economics” to complete the full cycle (bachelor’s degree) in other universities.

Weaknesses:

1. Necessity of regular and efficient process regarding feedback observation (students, alumni, employers, etc.);
2. There is not used employers’ potential (including alumni representing these employers) and their ability/ willingness to cooperate with the College of Law via different activities – internship, research, guest lectures, company visits, etc. and especially in branches of the College of Law;

3. The statistical information obtained is being analysed mainly for the negative indicators.

3. Resources and Provision of the Study Field

Analysis

The college has developed a system to determine the financial resources required for the implementation of the study direction and the relevant study programs – average costs per student comprise 1800-2000 EUR (similar to a tuition fee), the minimum number of students per group (break-even point) is 6 (both in Riga and in the branches). The number of students to cover the costs is achieved very well and considering the trends (increasing number of students) it can be concluded that the study direction and relevant study program are financially sustainable. There is a requirement to do the research at the college and research activities on some level are carried out (if the requirement is not met, the employment relationship is terminated), however, there is no system for financing the scientific/applied research in the study direction. The link between college (Riga) and industry in terms of research could be stronger (the potential is not used). There is no link with the industry at the branches.

The college has identified the infrastructure resources and the material and technical provision required for the implementation of the study field, and most of them are available for the college now. There is also an idea to develop the relevant study program as a joint study program with a partner in Lithuania to strengthen resource sharing and internationalization. The teaching staff in the interviews could not name the procedures for the improvement and purchase of the material, technical, methodological, and informative provision. However, during the visit, the expert team were convinced that the students and the teaching staff have access to all the necessary resources and the college administration is fulfilling the requirements if there are made by the students or teaching staff immediately, therefore it can be concluded that the system and procedures for the improvement of the provision are in place. At the same time, the link with the industry in terms of resource sharing also could be stronger.

The college has developed a Human resource development plan and the procedures for attracting highly skilled teaching staff (for the study field and the relevant study programs) – however, in practice, lecturers mostly apply for a job at the college themselves, there are only a few public job advertisements. Lecturers are mainly expected to have practical experience in the field. At the same time, it is worth mentioning that very highly qualified and industry-recognized specialists have been working in the study direction for many years.

Regarding the academic and research workload of the teaching staff – there is no research load for teaching staff. Although the teaching staff actively participate in various activities for professional development (including SAM 822 project activities) and are members of different networked organizations, during the visit they could not name specific events when they acquired didactic skills, except that once a year methodological meetings are held to discuss these issues. The system of identification of the needs of the teaching staff for professional and didactic improvement could be improved. Most of the teaching staff members do not take part in international mobility activities, however, they are working for the industry or other higher education institutions.

As the students acknowledged during the visit, they do not hesitate to ask for help, and the teaching staff helps them. Student groups are small; therefore an individual approach is possible. However, there is sometimes a lack of feedback on tests done during the study process at the branches because tests are supervised by other academics. The college does not provide career guidance (program designed to assist individuals in making and implementing informed educational and occupational choices). In general, it can be said that the college identifies the support necessary for the students (including through surveys), but this is rather an ad-hoc process. The introduction of systemic procedures, including, for example, the procedure for complaints and suggestions, would

facilitate the development of the student support system.

Conclusions. Strengths and weaknesses

The college has developed a system to determine the financial resources required – the study direction and relevant study program are financially sustainable. There is a requirement to do the research, but there is no system for financing the research in the study direction. There is no research load for teaching staff. The link between college and industry in terms of research could be stronger (no link with the industry at the branches). Most of the infrastructure resources and the material and technical provision required for the implementation of the study field are available for the college now, the plans for development also are in place. Although, the link with the industry in terms of resource sharing could be stronger. There are very highly qualified and industry-recognized specialists working in the study direction for many years. The teaching staff actively participate in various activities for professional development, however, the system of identification of the needs of the teaching staff for professional and didactic improvement could be improved. International mobility activities should be developed. Student groups are small; therefore an individual approach is possible. Sometimes there is a lack of feedback on tests done in the branches. The college does not provide career guidance. The introduction of systemic procedures for identification of the support necessary for the students would facilitate the development of the student support system. To conclude, although there are some deficiencies - especially in the branches, the College has a good system for the provision of the study process.

Strengths:

1. The study direction and relevant study program are financially sustainable;
2. There are plans for the development of resources and the provision of the study direction, including the implementation of the relevant study program jointly with a partner from Lithuania;
3. Highly qualified and industry-recognized teaching staff;
4. Student groups are small, therefore an individual approach is possible.

Weaknesses:

1. No system for financing the scientific/applied research activities in the study direction;
2. The link between college (Riga) and industry in terms of research could be stronger (the potential is not used). No link with the industry at the branches;
3. No system for identification of the teaching staff needs for professional and didactic improvement;
4. International mobility is not developed;
5. There is sometimes a lack of feedback on tests in the branches;
6. The college does not provide career guidance;
7. Identification of the support necessary for the students is rather an ad-hoc process.

4. Scientific Research and Artistic Creation

Analysis

The direction of research activity, as well as topics for research papers, is approved by the Council of the College of Law. There is a development plan in place which concerns the organization of scientific conferences, including international, as well as participation in international scientific conferences and publishing of research proceedings.

Research activities has a heavy focus on legal aspects of business relationships, but also include aspects such as taxation, accounting, and IT. Examples include publications on accounting for the self-employed, discrimination in employers' relations, and the impact of taxes on economic development. It may be concluded that the direction of scientific research mostly complies with the

study direction "Economics".

The panel noted that the teaching staff has their research direction approved for the period of 2-3 years (in this particular assessment for the years 2020-2022).

Judging by the publications of the academic staff and their participation in the conferences, the scientific research is practice-oriented and hence, relevant to the study direction.

The panel confirmed during the Q&A sessions that the results of the research activities of lecturers are indeed used for the seminars and preparation of the final reports.

International cooperation of the college in the field of scientific research mainly involves both organization and participation in international conferences. By May 2019, the college has organized 9 conferences with participants from the neighboring Lithuania and Estonia, as well as Georgia.

Teaching staff also publish their research in various international magazines/journals. However, the overall level of internationalization remains low.

The teaching staff has their agreed research direction approved for the 2-3 year timeframe.

Lecturers have, in the past, published their articles in internationally recognized databases, such as Web of Science, EBSCO, ERIH, IEOM Society, etc.

The college also produces publication of scientific proceedings, which is also a good motivation for teaching staff since they can publish their research outputs.

Besides that, the contractual obligation of the college's teaching staff includes the requirement to be involved in research activity, such as publications, participation in scientific conferences, or the likes. The panel has noted that, according to the information supplied by the college, most of the teaching staff comply with the requirement. However, compliance with this rule was not achieved by all the staff. It remains unclear how this key performance indicator is tracked and what measures are in place to ensure compliance. Therefore, there is no clear mechanism in place to follow up on the teaching staff's contractual obligations, when it comes to scientific research.

During the Q&A session with the students and graduates, it was confirmed that during the first semester all students are introduced to the basics of scientific research during the study hours, which is commendable. Otherwise, the biggest involvement of students in research activity is via intermediate reports and final thesis.

According to the self-evaluation report, the college provides the opportunity for the students to participate in scientific conferences. However, during the meetings with the current students and graduates, little to none of the questioned cohort was aware of the said opportunity and none participated. This could be potentially attributed, to the small number of the questioned participants. According to the self-evaluation report, students are given the opportunity to publish their articles or theses (unfortunately, none of the questioned students or graduates have done so, or expressed interest in doing so in the future).

Various innovative methods are applied in the study process. Within the European Social Fund project, one of the innovative solutions is the development of a new e-platform that could be used by all colleges. The common e-platform provides for the possibility for all colleges to place their scientific conference materials on it, to inform others about scientific conferences, open lectures, study tours, training modules, and other activities. Moodle is routinely used and a new database e-solution is in the development stage.

Conclusions. Strengths and weaknesses

The direction of scientific research mostly complies with the study direction "Economics", the scientific research is practice-oriented and hence, relevant to the study direction. The results of the research activities of lecturers are integrated into the study process. Teaching staff publishes their research, however, the overall level of internationalization remains low. Most of the teaching staff comply with the requirement to be involved in research activity. Students are introduced to the basics of scientific research during the study hours, however, involvement in research activity could

be better. Various innovative methods are applied in the study process.

Strengths:

1. Research is practice-oriented and relevant to the study direction;
2. Students are introduced to the basics of research at the early stage of their studies;
3. Scientific proceeds are published;
4. The college is actively involved in the organization and participation of scientific conferences.

Weaknesses:

1. A small number of publications in international journals and generally low level of internationalization.
2. No clear mechanism to ensure the compliance of the staff with their contractual research obligations;
3. Student and graduates' awareness of scientific research opportunities outside the curriculum is low.

5. Cooperation and Internationalisation

Analysis

Currently, the College of Law has 40 cooperation agreements, including:

- cooperation with universities in the field of studies, study quality, and research;
- cooperation with private and public sector companies in the provision of internships.

College of Law is actively participating in the Association of colleges, where discuss issues on study quality, amendments in legislation framework, changes in demand of study programs, researches. During the site visit, experts asked to specify what is the system on the selection of partners, what is the impact on the study process from cooperation, what are the references from best practice examples from teaching staff, students, and graduates. Based on the answers, experts did not gain confidence in the value of all cooperation partners. Experts did not hear any examples of how cooperation with institutions from abroad contributed to the achievement of the aims and learning outcomes of the study field and study program. There is no systematic approach to selecting and assessing cooperation partners.

College of Law did not develop a specific system and procedures for the attraction of the teaching staff from abroad. Also, statistics on foreign lecturers in the study program "Accountings and finance" is not positive – only 5 lecturers were in the study year 2019/2020. During the site visits, experts asked questions regarding mobility and value of teaching staff from abroad. Based on the answers, the expert's opinion on mobility is that the College of Law must improve the system on cooperation with teaching staff from abroad. Since 2013 the College of Law has been participating in the Erasmus+ mobility program. Students are familiar with opportunities in the Erasmus program.

Based on recommendations received during the previous assessment College of Law has developed the description of the internship program. Although they do not ensure internships for all students. References from graduates about internships were positive.

College of Law does not have joint study programs with any partner.

Conclusions. Strengths and weaknesses

College of Law has basic elements of cooperation and internationalization, including a list of partners at the institutional level, but there is a place for improvement on a systematic approach for the attraction of valuable partners (especially in international level) in order to improve the study program.

Strengths:

1. Participation in the Association of Colleges (College of Law has a leading role) in order to improve the quality of the study process, researches, cooperation, etc.;
2. Long term cooperation agreements with universities on study field and with employers regarding internships;
3. Since 2013 the College of Law has been participating in the Erasmus+ mobility program;
4. Based on recommendations received during the previous assessment, the College of Law has developed a description of the internship program.

Weaknesses:

1. There is not a systematic approach to selecting cooperation partners. College of law has 40 agreements, but a contribution to the achievement of the aims and learning outcomes of the study field and the relevant study programs is not clear;
2. College of Law does not have specific procedures for the attraction of the teaching staff from abroad and also statistics representing a decrease in the number of foreign lecturers;
3. The mobility level of students is low. The teaching staff is familiar with opportunities for mobility, but only a few of them take opportunities in practice. Based on these facts, a contribution to the study program from abroad mobility is low.

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

Analysis

The study program accreditation experts in the previous assessment (the year 2013) made 10 recommendations.

- (1) "To develop the strategy of the study program." The strategy 2018-2023 year of the study field "Economics" is available on the website. The strategy is developed, but it is very general and very similar to other study programs. JK has SWOT analyses, KPIs and risks assessment at institutional level, but does not have specific analyses for study programme. Based on the previous evaluation procedure, recommendation was to elaborate these analyses/assessments for specific study programme. At the same time, there are several tasks included in the strategy, but the execution of these tasks is not verifiable. For example - targets on mobility, internationalization, and cooperation, innovations on technologies included in study courses, etc.
- (2) "To improve the curriculum design of the study program to better reflect the title". Study course descriptions are revised according to their titles.
- (3) "To define the learning outcomes of the study program more clearly and precisely and to relate them with the learning outcomes of the study courses". Learning outcomes are defined, but they are not following strategy (e.g. for directions defined in strategy it is complicated to understand outcomes);
- (4) "To develop the description of the internship program". The description of the internship is developed and available on the website.
- (5) "To include the modules in specialized courses". Additional study courses "Drawing up of Financial Statements", "Financial Management and Analysis" are included.
- (6) "To improve the English skills of academic staff and students". According to academic staff CVs, English skills proficiency is not lower than Level B. Unfortunately, during the site visit only a few academic staff members communicated in English.
- (7) "To encourage the research work of academic staff and students in the field of accounting and finance, especially at the international level". The College of Law arranges conferences, where academic staff members present their articles. Students are not very powerful in additional researches that are not mandatory in the study process. The researches at the international level

are not widely developed practice.

(8) "To encourage and support the student mobility towards other institutions and for study abroad". During the site visit, students and graduates did not present their encouragement on mobility and experience towards other institutions or international level. Also, statistics and data do not represent the implementation of this recommendation.

(9) "To encourage the publishing of teaching and methodological materials for students in the field of accounting". There are books and methodological materials issued by academic staff members from College. Also, the computer game is developed and available for students.

(10) "To look for the possible sources of finance, including the EU support.". The College is currently implementing several European Social Fund projects.

Conclusions. Strengths and weaknesses

In general, it can be concluded that the recommendations have been partially implemented. Also, during this assessment experts have developed recommendations on the same topics -improvement of systematic mobility and cooperation, encouragement of research work of students, etc.

Strengths:

1. 5 of 10 recommendations are implemented fully (No 2, No 4, No 5, No 9, No 10).

Weaknesses:

1. 4 of 10 recommendations are implemented partially (No 1, No 3, No 6, No 7).

2. Based on the statistical data and information received on site visit the recommendation No 8 "To encourage and support the student mobility towards other institutions and for study abroad" is not implemented.

7. Assessment of the Requirements for the Study Field

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

Assessment of compliance: Fully compliant

Justification: The College of Law has established the quality management system of the College contributing and ensuring implementation of its mission and high-quality activities performed accordingly. Furthermore, this system aims to develop its activities according to its stakeholders' interests and continuous development and efficiency of study direction.

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

Assessment of compliance: Fully compliant

Justification: The Quality Policy of the College of Law contributes to the implementation of the mission of the College of Law by defining guidelines and principles ensuring consistently high quality of one's activities.

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

Assessment of compliance: Fully compliant

Justification: There is a specific mechanism for the development of the study program of the College of Law including its internal approval, supervision, and regular periodic control (Study Program Self Assessment, job descriptions of the academic staff, etc.).

- 4 1.3. The criteria, conditions, and procedures for the evaluation of students' results, which enable reassurance of the achievement of the intended learning outcomes, have been developed and made public.
- Assessment of compliance:** Fully compliant
- Justification:** There are criteria, conditions, and procedures providing the possibility to ensure attainment of study outcomes that are under the Cabinet Regulation No. 141 (20.03.2001.) "Regulation regarding the State Standard for First Level Professional Higher Education". Furthermore, criteria for the assessment of studies are available for students and academic staff in the internal system of the College of Law (e.g. syllabuses of study courses, regulations of the state examination (qualification examination), regulation on student knowledge assessment, etc.).
- 5 1.4. Internal procedures and mechanisms for assuring the qualifications of the academic staff and the work quality have been developed.
- Assessment of compliance:** Fully compliant
- Justification:** There are specific procedures and mechanisms established by the College of Law with a key goal to ensure and increase the qualification and work quality of the academic staff (e.g. annual procurement plan for the materials and technical facilities (library of the College of Law), Human Resource Development Plan, Regulations for Academic and Administrative Positions, Principles of Remuneration and Personnel Policy, Erasmus + mobility, feedback from the students (regular surveys), Regulations on Scientific Research, Methodological Guidelines for the Development and Defence of Qualification Papers and Reports, the requirement at least every three years academic staff must perform research activity, the involvement of students in the various research activities, etc.
- 6 1.5. The higher education institution/ college ensures the collection and analysis of the information on the study achievements of the students, employment of the graduates, satisfaction of the students with the study programme, efficiency of the work of the academic staff, the study funds available and the disbursements thereof, as well as the key performance indicators of the higher education institution/ college.
- Assessment of compliance:** Fully compliant
- Justification:** The College of Law collects and analyses statistical information on the study program "Accounting and Finance" implemented within the study field "Economics" regularly to implement necessary improvements and ensure the highest quality of the studies. Key attention is paid to information with negative indicators (e.g. debtors of tuition fees, etc.). These data are being compiled following the Cabinet of Ministers Regulations No. 348 "Procedures by which a higher education institution and college submit information regarding its activities to the Ministry of Education and Science". The College of Law also applies all necessary data protection principles (Personal Data Protection Policy of the College of Law). To ensure the highest quality and increase students' satisfaction with the studies, there is a necessity for improvements regarding feedback observation of surveys filled by students, employers, alumni (deliver, discuss results obtained to all stakeholders involved in this process). Furthermore, the evaluation of the academic staff is mainly related to the results of students' feedback received (regular surveys) as well as an increase of qualification decided by the study department.
- 7 1.6. The higher education institution/ college shall ensure continuous improvement, development, and efficient performance of the study direction whilst implementing their quality assurance systems.
- Assessment of compliance:** Fully compliant
- Justification:** The quality management system of the College of Law promotes and strengthens activities relating continuous improvements, development and operational efficiency of the study direction. Because the structure of the study direction management is organically linked to the management structure of the College of Law also decision-making processes ensures the highest level of efficiency and transparency.
- 8 R2 - The cooperation with different organisations from Latvia and abroad implemented within the study direction ensures the achievement of the aims of the study direction.
- Assessment of compliance:** Partially compliant

Justification: College of Law is actively participating in the Association of colleges, where discusses issues on study quality, amendments in legislation framework, changes in demand of study programs, researches. College also cooperates with organizations at the international level - takes an active role in several international organisations, close cooperation has been established with several foreign higher education intuitions (mobility of lecturers), together with foreign cooperation partners an international scientific conference is organised once a year, as well as articles are published, etc, yet these activities is not systematic. However, the assessment of the value of cooperation activities is not available. Cooperation with organizations in branches is not defined and assessed. Annex 21. Cooperation Agreements.

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

Assessment of compliance: Fully compliant

Justification: Scientific research complies with the requirements for the level of the respective study program. Conclusion based on Annex 8 Academic Staff, Annex 9 CV Academic staff and Annex 11 Research Activity Academic Staff, and interviews during the site visit.

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

Assessment of compliance: Partially compliant

Justification: 5 of 10 recommendations are implemented partially or not implemented, including:

- 1) No 1 - The strategy is developed, but it is very general and the execution of strategy is not clear;
- 2) No 3 - learning outcomes are defined, but they are not following the strategy;
- 3) No 6 - during the site visit only a few academic staff members communicated in English, although according to academic staff CVs, English skills proficiency is not lower than Level B.
- 4) No 7 - the researches at the international level are not widely developed practice.
- 5) Based on the statistical data and information received on site visit, recommendation No 8 "To encourage and support the student mobility towards other institutions and for study abroad" is not implemented.

Annex 34. Implementation of Recommendations.

8. Recommendations for the Study Field

Short-term recommendations

1. All qualification papers must be tested in the Unified Computerized Plagiarism Control System (in the future).
2. There is a significant need in the evaluation and development process of the study direction and respective study courses involve more actively students, alumni, employers, but also wider audience from the field of economics as well (e.g. accountants, outsourced accountants, internal and external auditors, etc.) (1 year).
3. Ensure regular feedback from stakeholders and active mutual cooperation with ones (internships, research, guest lectures, company visits, projects, etc.) (1 year).
4. Collect and analyze not only the statistical information for the negative indicators but also other information (1 year).
5. Design a system for financing the scientific/applied research activities in the study direction, including by creating (in the branches) and strengthening (in Riga) the link with the industry in terms of research (within 2 years).

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| 6. Create the system for identification of the needs of the teaching staff for professional and didactic improvement (within 2 years). |
| 7. Develop international mobility, including activities for the attraction of the teaching staff from abroad (within 2 years). |
| 8. Ensure the feedback on tests in the branches (until the decision on accreditation). |
| 9. Provide career guidance (within 2 years). |
| 10. Introduce the systemic procedures for the development of the student support system, including, for example, the procedure for complaints and suggestions (within 2 years). |
| 11. Design a system for assessment of cooperation partners, including criteria how cooperation contributes to the achievement of the aims and learning outcomes of the study field and study program (within 2 years). |
| 12. Hold a review of the research activity of the current staff to identify gaps and draft a plan to address them. |
| 13. Improve students' awareness of the research opportunities available to them outside the curriculum. |

Long-term recommendations

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| 1. Establish active mutual cooperation with universities students use to go after studies in the College of Law (3 years). |
| 2. Implement an effective mechanism of monitoring compliance with contractual research obligations. |
| 3. Put provisions in place that would stimulate publications in international journals and increase the general level of internationalization. |
| 4. Devise and implement a strategy to motivate current staff to pursue further studies, such as doctoral studies. |
| 5. In the future the program may consider establishing an Industrial Advisory Board according to best international practices. |
| 6. To develop and implement procedure(s) on how during students' study process to evaluate enrolled students who are with different previous professional experience, acquired formal and non-formal education, etc. (different levels). Procedure(s) will ensure to evaluate/ identify potential students' achievements and learning outcomes to ensure that students who do not have/ who do have background in specific study course receive most applicable approach to teach and learn this particular study course, e.g. financial accounting (adapt topics, teaching and learning methods, additional consultations, different amounts of study hours, etc.) (3 years). |

II. "Accounting and Finance" ASSESSMENT

II. "Accounting and Finance" ASSESSMENT

1. Indicators Describing the Study Programme

Analysis

As stated in SER and the program description the aim of the “Accounting and Finance” study program is "to prepare specialists who are able to organize and manage accounting and financial issues most closely with the professional qualification "accountant" is formulated in accordance with the fourth level of qualification of profession standard (Regulations of the Cabinet of Ministers of the Republic of Latvia No.264 as of 3 May 2017 and the requirements of professional standard of accountant approved by the Tripartite Cooperation Subcommittee on Vocational Education and Employment on December 14, 2011, Minutes No.10)) as well as the market requirements allowing graduates to continue their education at other higher education institutions to obtain level two professional higher education and level five professional qualification. The study program has several main objectives, out of which the one state to provide students with all necessary study materials, ensuring maximum opportunities for professional studies is in experts panel opinion more related to the task of the College Management than to the program itself.

The requirements of the professional standard are used as the basis for the evaluation of study results (knowledge, skills, competences). Learning outcomes are well defined, however, they seem to be more skill-oriented. Therefore, it would be beneficial to review the learning outcomes according to level 5 of Latvian Qualifications Framework level Outlining also the graduate’s ability to participate in the development of the concrete professional field and demonstrate an understanding of the place of the concrete profession in a broader social context. Upon the approval of the new professional standards, the college should make appropriate changes in the program and show compliance with detailed mapping (at the level of each defined learning outcome).

The admission of students is based on regulatory laws and legislation (Article 46 of the Law on Higher Education Institutions and Clause 42 of the Regulation of the College of Law) including the Cabinet of Ministers Regulations No. 846 (as of 10 October 2006) “Regulations regarding the Requirements, Criteria, and Procedures for Admission to Study Programmes”. Prerequisites for admission to the program are transparent and ensure the entrants of the program with the appropriate level of the knowledge and skills, which is required to achieve the learning outcomes of the program, admission rules are clearly defined and publicly available

at the website of College
http://jk.lv/dokumenti/01_ADMISSION_REGULATIONS_IN_ACADEMIC_YEAR_20202021.pdf.

Studies are conducted in the national language in full (2 years) and part-time (2,5 years) forms with no distance learning option.

The data presented to the experts’ panel shows a slight decline in the number of enrolled students for the 2019/2020 academic year, while the number of graduates remains relatively stable. From 2013 to 2019, 94 students have completed the study program, while the drop-out rate is quite high (about 20%), which is mainly related due to financial problems arising during the studies process resulting in student’s inability to pay for studies, this was also mentioned in the interviews with the College Management during the site visit.

During interviews students of the College of Law (in Riga and in branches: Valmiera and Gulbene) also mentioned that in some situations there is significant necessity to have definite sequence of study courses within the study program “Accounting and Finance” implemented within the study field “Economics”.

Conclusions by specifying the strengths and weaknesses

In general, it can be concluded the name of the study programme “Accounting and Finance” and the professional qualification “Accountant” to be acquired, learning outcomes, and admission requirements are properly and logically interrelated.

Weaknesses:

1. The goal of the program: to provide students with all necessary study materials, ensuring

maximum opportunities for professional studies; is more related to the task of the College Management than to the program itself;

2. The learning outcomes are more focused on skills than knowledge and competence as required by the Latvian Qualifications Framework level 5.

3. In some situations there is significant necessity to have definite sequence of study courses within the study program "Accounting and Finance" implemented within the study field "Economics".

2. The Content of Studies and Implementation Thereof

Analysis

The program is consistent with the ECTS framework and is organized according to the module system including general module, specialization module (including compulsory and elective courses), internship, and qualification paper. The study plan of the program has been developed to ensure the interdisciplinary nature of delivered subjects and practices, being arranged in such a way that subjects are logically interrelated and the learning outcomes of specialized module subjects are connected with the learning outcomes of an earlier studied subject. For instance, students start with a general subject such as "Record keeping and professional terminology", which is logically followed by "Accounting basics" which provides prerequisites to study Financial and Managerial accounting and gives a solid base to understand the rules of Inspection and audit.

Although the content of the study program (study courses) partially corresponds to the professional standard, at the same time, for quality assurance, as soon as the new professional standard is approved and publicly available according to the professional framework, the college should make appropriate changes in the program and show compliance with detailed mapping (at the level of each defined learning outcome).

The content of the study program is relevant to the requirements of the professional standard and contains all the necessary subjects. But while generally corresponding to the labor requirements of the accounting profession, which was also evident during the interviews with representatives of employers, it does not reflect the latest developments in the accounting field like digitalization in accounting and the introduction of new accounting software. The practical aspect is currently mainly limited to solving practical tasks in the classroom and occasional visits to companies. During interviews, students expressed their interest in attracting experienced professionals to deliver lectures and seminars and having a higher volume of field trips. Experts panel would also recommend enhancing the area for the development of practical skills.

The presented syllabi do not seem to contain unnecessary duplication and overlapping among courses, which was also confirmed during the interviews with students in the course of site visits. For each study course, there is provided a detailed well-organized description outlining the course objectives, intended learning outcomes, organization of students' independent work and assignment, way of assessment, and the list of compulsory and recommended literature.

Depending on the nature of the component, a number of teaching methods are used to achieve learning outcomes. Teaching methods employed include inductive and deductive teaching, discussions/debates, group work, presentations, zoom interactions. The expert panel would recommend actively implement such modern teaching methods as case studies, and Problem based learning (PBL) and provide teaching staff with the corresponding training if necessary. During the site visit teaching staff also expressed their desire to implement these modern teaching methods more frequently aiming to actively engage students in the study process, which would result in obtaining competences and skills highly valued by stakeholders. Student-centered learning and teaching approach are actively implemented by College. Due to the relatively small number of students in a group teaching staff provides personal feedback to students, consultations on request, and provides them with full support throughout the course.

Surveys among students, alumni, and employers take place each year and the results are

summarized, discussed with the Management of the College, and serve as the basis for further development and changes of the study program. Each member of the teaching staff gets personal feedback, which if necessary is also discussed with the Management. Currently, the survey is used as the main evaluation tool, which is good in nature but could be quite a subjective organized post factum. Survey is a good tool, however, the results of the survey depends on the fraction of students participating. Therefore it is highly recommended to use other tools like round-table meetings, open channels, claim boxes, interviews, polls etc. to ensure the objectivity of the results. Using only one tool to get feedback makes it doubtful.

The college joined Erasmus+ agreement in 2013 and concluded several agreements with partner universities keeping on informing students and teaching staff of the available opportunities. However, there is no incoming and outgoing mobility of students so far, and the mobility of teaching staff is very low. During the site visit, students and teachers confirmed their awareness of mobility options and the recognition of credits earned during these trips. The experts' panel considers it useful to increase the outgoing and inwards mobility of both teaching staff and students. Participation of foreign teachers in mobility would give local staff opportunities to get international experience and upgrade the program's internationalization.

In general, it can be concluded that the study program complies with 20.03.2001. Regulation No 141 of Minister Cabinet "Regulations regarding the State Standard for First Level Professional Higher Education and partially complies with the requirements of professional standard of accountant approved by the Tripartite Cooperation Subcommittee on Vocational Education and Employment on December 14, 2011, Minutes No.10) as the requirement of the second foreign language is not implemented.

The study program is developed and updated considering the feedback of different groups of stakeholders received in the course of a survey organized by the College.

Conclusions by specifying the strengths and weaknesses

In general, it can be concluded that the study program complies with the provisions set forth by relevant legislation and professional standard, it provides a student-centered approach and is developed and updated considering the feedback of different groups of stakeholders received in the course of a survey organized by College.

Strengths:

1. Survey among various groups of stakeholders is actively implemented as a tool of QA.

Weaknesses:

1. Low academic mobility of teaching staff and students;
2. Latest developments in the Digital Transformation of Accounting and Finance should be considered;
3. Currently practice is limited to in-class activities and few excursions to selected companies;
4. Modern teaching methods as case studies and Problem Based Learning are not actively implemented in the study process;
5. Survey is used as the main tool to make further developments and changes in the study program.

3. Resources and Provision of the Study Programme

Analysis

For the study process in Riga, the College uses the premises of Riga State Technical School, educational institutions premises are also used for the study process in the branches (Valmiera and Gulbene). The rooms accordingly form a feeling that you are in high school, but they are in

satisfactory condition - Riga premises are now under construction.

Accounting software is available for Computer Accounting study course implementation:

Zalktis, Tildes Jumis, and the accounting game "I Trust My Competences in Accounting and Finance". According to the information provided by the college just right before the visit, they are planning to acquire other software for the studying purposes as well as widen the scope of resources available to the students via the new Moodle platform (teaching materials, presentations, and video lectures). The debatable part of the technical provision is the fact that computers with the Accounting software are brought to the branches from Riga as needed, at the same time - both academic staff and students are satisfied with this approach.

Textbooks and few databases are available for students, however, the literature listed in the study descriptions are outdated in a lot of cases (Financial Management and Analysis, Finance and Credit, Management Accounting, Microeconomics, Macroeconomics, Business Organisation and Planning, Mathematics for Economists, Fundamentals of Psychology, Fundamentals of Marketing, Fundamentals of Statistics, Fundamentals of Sociology, Communication and Ethics, Professional Terminology in a Foreign Language, Inspection and Audit) and should be updated, both in the descriptions as well as in the libraries (in Riga and in the branches).

Taking into account the digital transformation, the recommendation is to consider the use of electronic books. The College publishes conference proceedings, however, most of the articles are from other fields of study (mostly, Law).

Overall, the quality of the qualification papers and students' recommendations to other students confirms that the resources and provision of the study program are good and create the prerequisites for the achievement of the learning outcomes.

Conclusions by specifying the strengths and weaknesses

For the study process, the College uses the premises of high schools, the rooms are in satisfactory condition. Various accounting software and teaching materials, presentations, and video lectures are available for the students, development plans are in place. However, the literature should be updated, both in the study course descriptions as well as in the libraries (in Riga and the branches). The College publishes conference proceedings, however, most of the articles are from other fields of study. Overall, although there are few deficiencies, the resources and provision of the study program are good and create the prerequisites for the achievement of the learning outcomes.

Strengths:

1. Accounting software and plans to acquire other software for studying purposes;
2. Quality of qualification papers.

Weaknesses:

1. A lot of outdated literature in the study course descriptions and accordingly - provided to students (examples are given in the analysis section of this chapter).

4. Teaching Staff

Analysis

There was a large change in the composition of the teaching staff in the previous year, amounting to almost a quarter (23%) of the total. That fact alone would be a reason for concern; however, since the turnover was mainly caused by retirement, the panel assumes that this may be interpreted as a positive development, with a higher proportion of younger, more internationally-oriented, and mobile staff. Efforts must be made, however, to ensure the continuity of studies, and the turnover ratio must be monitored closely in the next couple of years.

The teaching staff of the college is mainly composed of the holders of the master's degree. There is one holder of a doctoral degree and four doctoral students involved in teaching the program.

The panel noted a high percentage of "practitioner" lecturers, i.e. teaching staff with a business background.

The staff are involved in research and participate in conferences as well as qualification development courses (financed by the college).

It is, however, unclear whether the college is making an effort to retain the current doctoral students or puts motivation in place for the other teaching staff to study for a doctoral degree.

The College funds participation of the teaching staff in the conferences, both local and international.

The college also publishes proceedings of the teaching staff. These publications are available for the students to use in their daily studies, reports, as well as qualification papers.

However, involvement at the international level is fairly low.

According to the self-assessment report, the lecturers' cooperation is formed in the meetings where participants have an opportunity to discuss the content of the study program and the sequence of the study courses. Although, as it transpired during the visit, the staff is clearly keen to contribute to the quality of the educational process, and although members do participate in discussions of the study subjects, the panel believes that some formal arrangement would be beneficial to further enhance the collaboration.

Conclusions by specifying the strengths and weaknesses

The teaching staff of the college is mainly composed of the holders of the master's degree, a high percentage of teaching staff with a business background. The staff are involved in research and participate in conferences as well as qualification development courses, however, it is unclear whether the college is making an effort to retain the current doctoral students or puts motivation in place for the other teaching staff to study for a doctoral degree. The College funds participation of the teaching staff in the conferences, both local and international, however, involvement at the international level is fairly low. The staff is keen to contribute to the quality of the educational process, and although members do participate in discussions of the study subjects, the panel believes that some formal arrangement would be beneficial to further enhance the collaboration.

Strengths:

1. Staff is clearly motivated and driven;
2. A big proportion of the staff have a practical business background.

Weaknesses:

1. No formal mechanisms to ensure collaboration to ensure the improvement of study courses;
2. There is no clear strategy to retain current doctoral students as teaching staff upon graduation or to motivate the rest of the teaching staff to receive further qualifications;
3. Low internationalization and mobility.

5. Assessment of the Compliance of the Study Programme "Accounting and Finance"

Requirements

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

Assessment of compliance: Fully compliant

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

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

Assessment of compliance: Fully compliant

Justification: Annex 29. Cooperation_agreements_termination.

The College of Law ensures to students an option to continue their studies in another study programme or at another higher education institution/ college in case the implementation of the study programme "Accounting and Finance" has been discontinued. The College of Law has signed this type agreement with the following institutions operating in the Republic in Latvia - Biznesa Augstskola Turība, Rīgas Starptautiskā ekonomikas un biznesa administrācijas augstskola (Annex no. 29).

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

Assessment of compliance: Fully compliant

Justification: The College of Law guarantees to students of the study program to cover all losses in case this program has not been accredited or its license has been withdrawn (Annex no.26).

- 4 4. The teaching staff members involved in the implementation of the study programme are proficient in the official language in accordance with the regulations on the level of the official language knowledge and the procedures for testing official language proficiency for performing professional duties and office duties.

Assessment of compliance: Fully compliant

Justification: The teaching staff members involved in the implementation of the study program are proficient in the official language in accordance with the regulations on the level of the official language knowledge and the procedures for testing official language proficiency for performing professional duties and office duties. Annex 25. State language

- 5 5. The teaching staff members to be involved in the implementation of the study programme have at least B2-level knowledge of a related foreign language, if the study programme or any part thereof is to be implemented in a foreign language.

Assessment of compliance: Not relevant

Justification:

- 6 6. At least five teaching staff members with a doctoral degree are among the academic staff of an academic doctoral study programme, at least three of which are experts approved by the Latvian Science Council in the respective field of science. At least five teaching staff members with a doctoral degree are among the academic staff of a professional doctoral study programme in arts.

Assessment of compliance: Not relevant

Justification:

- 7 7. The academic staff of the academic study programme complies with the requirements set forth in Section 55, Paragraph one, Clause 3 of the Law on Institutions of Higher Education.

Assessment of compliance: Not relevant

Justification:

- 8 8. The sample of the study agreement complies with the mandatory provisions to be included in the study agreement.
Assessment of compliance: Fully compliant
Justification: The template of the Study Agreement of the College of Law (Annex no.31) is in accordance with the Cabinet Regulation No.70 (23.01.2007.) "Mandatory provisions to be included in the study agreement" ("Studiju līgumā obligāti ietveramie noteikumi").
- 9 9. The descriptions of the study courses and the study materials have been prepared in all languages in which the study programme is implemented, and they comply with the requirements set forth in Section 56.1, Paragraph two and Section 56.2, Paragraph two of the Law on Institutions of Higher Education.
Assessment of compliance: Fully compliant
Justification: The study course descriptions and the study materials have been prepared in Latvian language and they comply with the requirements of the Law on Institutions of Higher Education - study course description:
1) define the requirements for the commencement of the acquisition of the study course;
2) determine the aims for the implementation of the study course and the planned learning outcomes;
3) outline the content of the study course necessary for the achievement of learning outcomes, contain the study course calendar, mandatory and supplementary literature, indicate other sources of information;
4) describe the organization and tasks for the independent work of students;
5) determine the evaluation criteria of learning outcomes.
- 10 10. The study programme complies with the valid professional standard or the requirements for the professional qualification (if there is no professional standard required for the relevant occupation) provided that the completion of the study programme leads to a professional qualification.
Assessment of compliance: Partially compliant
Justification: Content of the programme partially complies with the requirements of professional standard of accountant approved by the Tripartite Cooperation Subcommittee on Vocational Education and Employment on December 14, 2011, Minutes No.10) as the requirement of the second foreign language is not implemented.
- 11 11. Academic study programmes provided for less than 250 full-time students may be implemented and less than five professors and associated professors of the higher education institution may be involved in the implementation of the mandatory and limited elective part of these study programmes provided that the relevant opinion of the Council for Higher Education has been received in accordance with Section 55, Paragraph two of the Law on Institutions of Higher Education.
Assessment of compliance: Not relevant
Justification:
- 12 12. The study programme complies with the State Academic Education Standard or the Professional Higher Education Standard.
Assessment of compliance: Fully compliant
Justification: The study program partially complies with 20.03.2001. Regulation No 141 of Minister Cabinet "Regulations regarding the State Standard for First Level Professional Higher Education.
- 13 13. The joint study programmes comply with the requirements prescribed in Section 551, Paragraphs one, two, and seven of the Law on Institutions of Higher Education (if applicable).
Assessment of compliance: Not relevant
Justification:

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

Assessment of compliance: Fully compliant

Justification: Teaching staff complies with the requirements of the study programs. Conclusion based on Annex 11 Research Activity Academic Staff and Annex 12 Publications, and interviews during the site visit.

15 P5 - Overall rating

Assessment of compliance: Fully compliant

Justification: Most of the requirements under P5 are fully compliant. SER, annexes, other documents provided, meetings, and interviews during site visit. However, second foreign language should be included in programme, to ensure programmes full compliance with the requirements of professional standard of accountant approved by the Tripartite Cooperation Subcommittee on Vocational Education and Employment on December 14, 2011, Minutes No.10).

Requirements (R6-R8)

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

Assessment of compliance: Partially compliant

Justification: Although overall the study provision, informative provision (including libraries), material and technical provision, and financial provision is good and the development plans also are in place, there are some deficiencies, e.g., no system for financing the research in the study direction, no research load for teaching staff, a weak link between college and industry in terms of research and resource sharing, the insufficient system of identification of the needs of the teaching staff for improvement, weak international mobility, no career guidance, and outdated literature.

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

Assessment of compliance: Fully compliant

Justification: Annex 9 CV Academic staff, and interviews during the site visit.

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

Assessment of compliance: Not relevant

Justification:

Conclusions by specifying the strengths and weaknesses

In general, it can be concluded that aims, objectives, learning outcomes and admission requirements of the current program are properly and logically interrelated. The content of the program is well structured and is consistent with the ECTS framework, ensuring the interdisciplinary nature of delivered subjects and practices. The admission criteria are clearly formulated and publicly available. All information regarding the study program "is publicly available and updated regularly. The resources and provision of the study program are good and create the prerequisites for the achievement of the learning outcomes with some minor deficiencies observed during the visit. The

study program is supported by professional and highly competent teaching staff who are actively involved in the interaction with students. Scientific research is in place and practice-oriented, while the number of international publications remains low. College is actively participating in the Association of Colleges and has a high number of cooperation agreements cooperation with universities in the field of studies, study quality, and research as well as cooperation with private and public sector companies in the provision of internships. The recommendations of previous accreditation have been taken into consideration and partially implemented.

As a result of evaluating all the information available from SER, various documents, and the evidence received during the site visit the group of experts has identified the following strengths and weaknesses.

Strengths:

1. Aim, Learning outcomes, and goals of the program are properly interrelated.
2. Survey among various groups of stakeholders is actively implemented as a tool of QA.
3. Accounting software and plans to acquire other software for studying purposes.
4. Quality of qualification papers.
5. Staff is clearly motivated and driven.
6. A big proportion of the staff have a practical business background.

Weaknesses:

1. The goal of the program: to provide students with all necessary study materials, ensuring maximum opportunities for professional studies; is more related to the task of the College Management than to the program itself.
2. The learning outcomes are more focused on skills than knowledge and competence as required by the Latvian Qualifications Framework level 5.
3. Latest developments in the Digital Transformation of Accounting and Finance should be considered.
4. Currently practice is limited to in-class activities and few excursions to selected companies.
5. Modern teaching methods as case studies and Problem Based Learning are not actively implemented in the study process.
6. Survey is used as the main tool to make further developments and changes in the study program.
7. A lot of outdated literature in the study course descriptions (examples in chapter - 3. Resources and Provision of the Study Programme)
8. No formal mechanisms to ensure collaboration to ensure the improvement of study courses.
9. There is no clear strategy to retain current doctoral students as teaching staff upon graduation, or to motivate the rest of the teaching staff to receive further qualifications.
10. Low internationalization and mobility.

Evaluation of the study programme "Accounting and Finance"

Evaluation of the study programme:

Good

6. Recommendations for the Study Programme "Accounting and Finance"

Short-term recommendations

1. Update the literature, both in the study course descriptions as well as in the libraries (in Riga and the branches), taking into account the digital transformation (consider the use of electronic books) (within 2 years).

2. Consider reviewing whether the following objective to provide students with all necessary study materials, ensuring maximum opportunities for professional studies are relevant and applicable to the content of the study program.
3. Enhance the further development of the program by strengthening the international aspect in form of international mobility.
4. Consider the integration of case studies into the study process and ensure the teaching staff has undergone special training in this field.
5. Consider introducing a wider range of accounting software currently actively used in Latvia for practical training.
6. Put a greater emphasis on the development of practical aspects by attracting experienced practitioners to deliver seminars and lectures on relevant topics, actively organizing field trips throughout the course.
7. Consider enhancing the program in the area of Digitalization in Accounting. As Digital Transformation of Accounting and Finance becomes a major resource in business (E-invoices, artificial intellect, etc.). Digitalization related issues should be emphasized within the content of related subjects.
8. Latest developments in the Digital Transformation of Accounting and Finance should be considered.
9. Consider reviewing learning outcomes in accordance with the Latvian Qualifications Framework level 5 requirements in this field.
10. Upon the approval of the new professional standards the college should make appropriate changes in the program and show compliance with detailed mapping (at the level of each defined learning outcome).
11. Consider reviewing whether the following objective to provide students with all necessary study materials, ensuring maximum opportunities for professional studies whether it is relevant and applicable to the content of the study program.

Long-term recommendations

1. Consolidation of study courses and set definite sequence for practical studies (exercises, case studies, discussions, simulations, role plays, etc.) to ensure logical succession of study courses within the study program "Accounting and Finance" implemented within the study field "Economics". Furthermore, to use the same information for practical studies adapted for the particular study course accordingly will ensure that students will obtain more experience how financial and managerial accounting as well as laws and regulations are being combined and see the view from practical perspective as well (e.g. tax calculation – study course relating taxes, financial accounting – bookings in T-accounts, audit – procedures, standards, how taxes are being audited by local tax authorities or by independent auditor performing financial audit, etc.) (next 3 years).
2. To use also other tools like round-table meetings, open channels, claim boxes, interviews, polls etc. to ensure the objectivity and diversity of the stakeholders feedback results.

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

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Assessment of the Requirements for the Study Field

Requirements	Requirement Evaluation		Comment
Pursuant to Section 5, Paragraph 21 of the Law on Institutions of Higher Education, the higher education institution/ college shall ensure continuous improvement, development, and efficient performance of the study direction whilst implementing their internal quality assurance systems:	Fully compliant		The College of Law has established the quality management system of the College contributing and ensuring implementation of its mission and high-quality activities performed accordingly. Furthermore, this system aims to develop its activities according to its stakeholders' interests and continuous development and efficiency of study direction.
R2 - The cooperation with different organisations from Latvia and abroad implemented within the study direction ensures the achievement of the aims of the study direction.		Partially compliant	College of Law is actively participating in the Association of colleges, where discusses issues on study quality, amendments in legislation framework, changes in demand of study programs, researches. College also cooperates with organizations at the international level - takes an active role in several international organisations, close cooperation has been established with several foreign higher education intuitions (mobility of lecturers), together with foreign cooperation partners an international scientific conference is organised once a year, as well as articles are published, etc, yet these activities is not systematic. However, the assessment of the value of cooperation activities is not available. Cooperation with organizations in branches is not defined and assessed. Annex 21. Cooperation Agreements.

Requirements	Requirement Evaluation	Comment
R3 - Compliance of scientific research and artistic creation with the development level thereof (if applicable).	Fully compliant	Scientific research complies with the requirements for the level of the respective study program. Conclusion based on Annex 8 Academic Staff, Annex 9 CV Academic staff and Annex 11 Research Activity Academic Staff, and interviews during the site visit.
R4 - Elimination of the shortcomings and deficiencies identified during the previous assessment of the study direction, if it has been conducted, or the implementation of the provided recommendations.	Partially compliant	<p>5 of 10 recommendations are implemented partially or not implemented, including:</p> <p>1) No 1 – The strategy is developed, but it is very general and the execution of strategy is not clear;</p> <p>2) No 3 - learning outcomes are defined, but they are not following the strategy;</p> <p>3) No 6 - during the site visit only a few academic staff members communicated in English, although according to academic staff CVs, English skills proficiency is not lower than Level B.</p> <p>4) No 7 - the researches at the international level are not widely developed practice.</p> <p>5) Based on the statistical data and information received on site visit, recommendation No 8 “To encourage and support the student mobility towards other institutions and for study abroad” is not implemented. Annex 34. Implementation of Recommendations.</p>

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

No.	Study programme	R5	R6	R7	R8	Evaluation of the study programme (excellent, good, average, poor)
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No.	Study programme	R5	R6	R7	R8	Evaluation of the study programme (excellent, good, average, poor)
1	Accounting and Finance (41344)	Fully compliant	Partially compliant	Fully compliant	Not relevant	Good

The Dissenting Opinions of the Experts

There are no.