

# Implementation of Lifelong Learning for Improving Customs Education System in Latvia and the World

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*Abstract:* - Paper is devoted to essential problem of education and human resource management in field of customs – interaction of custom administration processes and relevant knowledge. Generally, internal training organizers are developing special training programs following specific single customs administration needs and objectives of staff development strategies. Modern approach is creation of contact points for Institution of Higher Education and customs internal training and to create qualitative business training programs in the customs area supported by international custom's community stakeholders - World Customs Organization and world customs administrations. The aim of research is to describe the mechanism of existing and potential training management to meet customs administration needs. As the result of study the generalized approach for satisfaction of training needs for joint tax and customs administration worked out and proposals on the improvement of training management mechanism is offered. Research based on comparative analysis of literature and practical experience of custom education institutions.

*Key-Words:* - *Public administration, HRM, training needs analysis, Institution of Higher Education*

## 1 Introduction

Contemporary knowledge economy development and available international technologies caused also changes in public authorities' behaviour. Humans should continually "renew" their knowledge and skills. To meet the needs of employers and employees, the education system should also become more flexible by providing people with the competence level that complies with modern requirements, on the one hand, and by cost-effective training implementation (in terms of time, human resources and employers' resources), on the other hand. In case of public administration, an effective training system ensures that staff complies with modern requirements and provides public services according to public interests. One element of the human resource management system is career development programme building, while respecting both organizations' and employee's interests as well

as the needs of society. In present conditions, implementation of career development programmes faces serious challenges. Under the impact of both internal and external factors, organizations and customs offices are undergoing significant changes, which do not allow them to create effective career development plans for employees. Personal development encourages the employees to make responsible choices for their future. It gives them a feeling of self-mastering over their lives. It puts them in charge of their jobs, careers and future work opportunities. Personal development, a process which aims to help people in their attempt to learn about approaching manners and the way these manners can be changed have become an important characteristic of managerial development in many organizations. [2] Therefore, employees themselves should take responsibility for the implementation of their own career plans, which so far has not been typical for customs authorities. Traditionally, the

relationship between customs authorities and staff based on the following principles: loyal service; knowledge and skills are acquired and exercised only within their own organization, in return receiving a certain status in the society; remuneration and career opportunities from the moment of recruitment to leaving the organization. Over the past 20 years, such relationship has changed because customs authorities (due to reorganization, modernization, IT implementation, etc.) enforced to reduce number of customs officers and recruit outsourced professionals, as well as to recruit employees only for implementation of a single project. In these circumstances, customs authority's human resource management would rather switch from vertical to horizontal career planning and advancement. It means that an organization requires employee's individual ability to learn independently and to learn new ways of working, what means that employer- employee relations are not based on the principle of life-long employment, but on the principle of professional evaluation. Thus, modern state administrations are aware of the importance of employees' inclusion in the labour market after leaving public service. The authors consider that it is especially significant that economic security-related authorities, including customs authorities, respect this principle, otherwise, knowledge and skills of former civil servants could be used to weaken the economic security of the country.

The European Union (EU) common customs training strategy [18] seeks to build not only common e-learning modules, where training is supported by the European Commission (EC) and managed by the Member States [10], but also flexible and interoperable customs education and training system. The concept that customs officials need fundamental education, instead of short-term training, appeared only in the 1990s. On the one hand almost all of customs officers have education. However, it should be noted that, in most cases, such education is obtained in non-custom-related fields through traditional academic education at Institution of Higher Education, or as higher education for customs profession, but under the umbrella of the existing customs training centres, which due to lack of accreditation, are not recognized outside the customs authorities. On the other hand, there are lots of customs officers with practical work experience who have been trained in their national customs services. They want that their informally acquired knowledge and skills are approved by a formal education document, which should be valid outside the customs field and should

also be recognized academically. Despite the fact that different countries have different customs service capacity and work priorities, the methods that are suitable for carrying out their official duties and responsibilities, are similar. The Customs service is a special element in the system of not just a state administration[4]. The scope of professional knowledge for all employees at customs is similar, both globally and in Latvia, including the European Union.

The interest of the European Commission in this matter is declared by means of the aims in the Strategy 2010 to develop the information society and its innovations for the period till 2020. Meeting such demands is not an easy task. Therefore, besides an increase in the potential of knowledge, the students should develop creative skills and personality traits that would lead them to the enhancement of their problem solving skills. The issue of Knowledge Management and creation of knowledge-based systems is urgent and relatively new, still under dynamic development; but in practice, some of the knowledge systems have been successfully implemented, as well as the principles of work with knowledge, such as lifelong learning. The roles of knowledge and understanding for organizational performance have become more noticeable now than ever before. Knowledge management is a set of tools and processes, which served to improve the performance of public servant by transforming them to knowledge workers.[8]. Furthermore, the success of a business depends on its successful management of business processes and successful decision making processes. The company can achieve this success by usage of Business Process Management System (BPMS) and Business Intelligence System (BIS) as key parts of proposed knowledge management system framework.[5]. In order to enhance the visibility of the outputs of the Education and Training 2010 work programme, the European Commission has developed the KSLLL (Knowledge System on Lifelong Learning) website which will offer you the possibility to find easily accessible and up-to-date information on mutual learning in the fields of education and training for the development of lifelong learning in Europe [7].

Lifelong learning has been at the centre of many national education reforms in the past decade and higher education policy has been considerably shaped by it. At a policy level, a simple, elegant vision of integration and mutual dependence between learners, industry and higher education institutions (HEIs) is prescribed. In terms of this prescription, study programmes at HEIs are aligned

to industry's skills and knowledge requirements and learners actively select and pursue educational opportunities in order to make and keep themselves employable [20]. The European Union raised the issue of lifelong learning since 30 October 2000, in Brussels signing the "A Memorandum on Lifelong Learning" issued by the Council of Europe, which marked the beginning of this new approach to education and training. In Latvia, lifelong learning is discussed relatively recently. In 2007, lifelong learning policy guidelines, its implementation programme and regional action plans were developed that focus on access to lifelong learning and offer quality education to the regional population. Lifelong learning combines formal, non-formal and informal learning. However, false beliefs still prevail in the society about the nature of the principle of lifelong learning, such as lifelong learning is seen as an individual component or stage of the system (adult education), or type (non formal education), etc., and not as an all-embracing and inter-related principle of all types and levels of education. Lifelong learning, combining formal education with non-formal learning, contributes to full personal development and allows people to better adapt to the new era and social changes. Recognizing the central role of knowledge in economic development involves giving absolute priority to education. Progress can be achieved only through performance, human capital is the key and education is the main way by which people gain greater powers. Many economies in transition, as they open to international competition, stronger, based on market forces, should increase their efficiency and competitiveness by raising employment training by investing in education. Unfortunately, the difficulties of the transition process make a mark, more or less, on education systems, affecting the present and future training of human resources [16]. The article aims to explore lifelong learning opportunities for the implementation of measures to improve the education system for customs profession. As tasks are stated – exploration of the factors influencing the education system for customs profession in the world and Latvia; to assess the advantages of the qualifications framework being used to enhance the lifelong learning system in customs; to develop a model of recognition of knowledge acquired in the professional enhancement programme and through professional experience. In this paper, the following methods are used: empirical analysis, statistical data processing, including the deductive method and synthesis.

## 2 Latvian experience of implementation of education system for customs profession

It is evident for both the customs officers and public administration that changes in technologies as well as severe competition can lead to a situation that the document of education is the key for a good professional to obtain or retain a job. Of course, the idea of the recognition of education acquired and the relevant education document issued after completing non-formal learning and through experience is not new. In the world, including Europe, this practice has existed since the end of the last century. However, starting reorganization of education and training of the people in the field of customs, the EU Commission DG TAXUD (European Commission Directorate-General Taxation and Customs Union) should have foreseen such a possibility introducing a specific mechanism of action. The authors think that it should have been initially stated, that knowledge, skills and experience, acquired through non-formal education, should be recognized alongside with formal education. At present many customs training centres are trying to use an innovative approach for training and adopt a mixed approach for the development and expansion of the competency model. However, some customs departments rely on strict in-house rules, which were designed primarily through job experience of many years (and even centuries). That is to say, staff who is usually not specialist trainers is teaching other staff either in classrooms or through on the job supervision. The research reveals that:

- 85% of MS provide 75% or more of their technical training internally; by contrast just 37.5% of trade respondents do so;
- 55% of formal technical training in MS is delivered in classrooms (though respondents agree that in many cases formal training is only a part - usually less than half of the development of technical competencies), in trade this number falls to less than 30%;
- 20% in MS is delivered through on the job training, but 50% of training in trade is "on-the-job";
- Just 14% of training in MS and 12% in trade are through electronic learning provision;
- Only 4% of MS training is through seminars, conferences or learning events for training and development provision, whereas 27% of training in trade organizations is through these events. [13]

Global collaborative design is a common practice nowadays due to the international nature and business scope of many corporations. The authors would like to extend the concept of the future of the joint to the customs authorities in the EU. Therefore, it is critical to educate future customs officer with the knowledge and skills to succeed in the now common multinational settings [11].

Human resources policy of the State Revenue Service (SRS) is to improve the professionalism of their staff and ensure that staff development goes hand in hand with organizational development. In 2011 EC TAXUD recognized that Riga Technical University (RTU), together with the State Revenue Service (SRS) has created a unique precedent in Europe and in the world, which combines formal and non-formal education of employees working in the field of customs and taxation in a single system and which is focused on training the employees in public and private sector. Although RTU is focused mainly on educating staff for one state institution, namely the SRS, however, it is essential to understand that knowledge, skills and abilities offered by the study programme are also required in other sectors of the economy.

In the Integrated Customs and Tax Administration and in training of the employees of customs and taxation, a common educational profile of customs and taxation is established, i.e., the amount of the required general knowledge and skills is the same, but the specific ones are adapted for the given qualification of the relevant field of study. Thus, the authors want to emphasize the first preference for integrated training, i.e., the fact that acquiring just one specific educational profile, employees can easily rotate from one operation to another. The study programme is universal, with concentration both on training needs for national administration, as well as employees working in the private sector. The second advantage is identical interpretation of legislation in public and private sectors and the ability to understand other specific fields. The study programme has a tendency to reach compatibility with the SRS and the professional development system of employees working in the private sector. The third advantage is the elimination of the opportunity to learn twice and acquisition of the same knowledge and skills in formal and informal education.

Fig.1 shows that during the last 4 years, in the SRS, employee turnover has rapidly decreased from 16.92% in 1994 to 4.59% in 2013. High employee turnover rate was achieved in 2004, when Latvia joined the EU, and a lot of customs officers were transferred to other structural units of the SRS. It

should be noted that, since 1994, the number of workers in the field of customs and taxation with higher education grew rapidly - from 34% to 93%, in 2012.

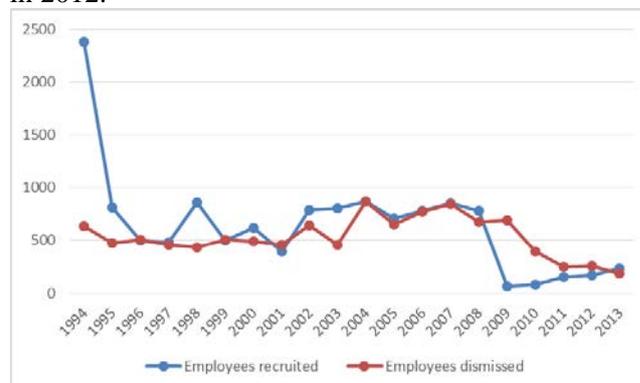


Fig.1: Staff turnover at the SRS

The number of people who have completed their formal education in the RTU study programme "Administration of Customs and Taxes" is relatively variable, which is mainly influenced by the economic situation in the country. Public financial support (budget places) in this programme has been relatively small and is only available since academic year 2007/2008 in the professional bachelor degree programme, and since 2011/2012 in the professional master degree programme. It should be emphasized that the budget places allocated in relation to the total number of students is limited.

### 3. Advantages of using Qualifications Framework for the enhancement of lifelong learning system

The Bologna reform influences teaching in two ways. The first part of Bologna changes is about the programme structure: the length of study, a programme framework consisting of the obligatory and free choice courses, the uniform course definition, and the conditions for promotion based on course credits, etc. The second part advises different teaching style. The main goal of this part is enhanced efficiency of practical work with students, which should be concurrently evaluated and later becomes an important part of the final grade. [15] However, as Iosif R. Urs and Sorin Ivan [19] argued fundamental contribution of the Bologna Reform to European higher education is the focus on finalities of the educational process. The main aim of higher education is giving knowledge and forming professional competencies to the students for their integration into the labour market. For example, in Romania, the link of higher education and scientific

research with the labour market encounters important difficulties: the persistence of the old educational models, the isolation of the educational process in mainly theoretical approaches, far from reality, inefficient nowadays, the resistance to the real change, the superficial implementation of the Bologna reform, the precarious status of practice in curricula, the weak and unconvincing cooperation between Institution of Higher Education and employers, the employers' lack of confidence in the Bologna graduates. These difficulties generate problems in the graduates' integration into the labour market, a random process today, under the authority of chance, not of specialization. In the orientation of the academic process towards the labour market, in the growth of the graduates' employability, an efficient and competitive academic management plays a crucial role. By the curricular reform, by collaboration programmes and partnerships with employers, the link of academic education and scientific research with the labour market can become an institutional and systemic reality in the very spirit of the Bologna Process. Another advantage, which emphasizes Romania, the integration of the national education system in the European Union one together with the freedom of movement have led to the need for international recognition of the diplomas, respectively of the qualifications obtained through the completion of the curricula in national Institution of Higher Education. [9] One of the tasks to reach the objectives of the Bologna Declaration is to establish a national qualifications framework based on the educational programmes and learning outcomes of each individual course of study complying with the European Higher Education Area (EHEA) Qualifications Framework. The new Latvian framework for higher education, which is part of the LQF, is based on the three cycles of the Bologna process, i.e., bachelor, master and doctorate[8]. It is essential that the Bologna Process contributes to the fact that higher education is no longer isolated from the life-long learning, because knowledge and skills, acquired outside studies, can be expressed in credits to be transferred into total credit points required for awarding a degree, qualification or acquisition of a study module. Those, who are involved in lifelong learning, can at the same time effectively take advantage of opportunities to master separate study modules in degree programmes. In Latvia, the education standards have been replaced by the new Latvian Qualifications Framework (LQF), which similarly to the EQF, consists of eight reference levels and imparts all levels and types of education. The regulations of the Cabinet of Ministers (CoM)

also include a table with eight level descriptors based on learning outcomes, expressed in three dimensions: knowledge (knowledge and comprehension), skills (the ability to apply knowledge, communication, general skills), competencies (analysis, synthesis and assessment). However, the authors recognizing the role of professional standards in the field of higher education consider that, over-regulation and the existing structure of compulsory subjects, limit the contents of professional study programmes. In particular, the issue of the study subjects and their distribution is controversial in the field of study Internal Security and Civil Protection - general education courses, specialized courses, and to what extent practical placement should be provided. If educational standards are not flexible enough, there may be a danger that programmes, related to strict national professional standards, are not competitive with the other national programmes, in which the educational standards do not exist, or they are more flexible. Further discussion of the European Qualification Framework, as an attempt to homogenise the educational processes from various countries, is one of the answers by which education planners try to cope with the issues raised by globalisation. In reality, it is an appropriate answer for globalisation, but which ignores the processes of globalisation[17].

According to the authors, due to a closer link between different national qualifications systems, the employees in the field of customs can gain more benefits than ever before:

- It will be good for the customs officials by improving access to lifelong learning. As a common reference, EQF will provide guidance on, how to combine the learning outcomes obtained under different conditions in formal education and employment and professional development acquired in customs service training centres in different countries, public and private educational institutions, which will help bridge the gap between education and training providers, such as those in higher professional education and training, which in the field of customs functions separately. This will facilitate the follow-through, so that the learners, for example, should not acquire the same subject repeatedly;
- It will help people who have gained extensive experience in the customs service, to facilitate formal and informal learning. Since the emphasis is on learning outcomes, it will be easier to assess whether learning outcomes obtained in such environment are by content, relevance and results equivalent to formal qualifications;

- This will enhance both the international mobility of customs officers and the students of customs programmes, which will enable them to acquire the formal and non-formal education at the Institution of Higher Education in other countries and customs service training centres;
- It will support the users of educational and training services and training providers to increase the transparency of qualifications obtained outside the national education system peculiar to the customs authorities and customs training centres in colleges around the world. Thus, the EQF will help both customs administrations and officials benefit from the advantages offered by extensive internationalization of qualifications.

According to the Law on Higher Education, in order to obtain higher education, the higher education institution with accredited study programmes assesses whether the learning outcomes achieved in previous training or professional experience meet the programme requirements and recognizes them, allocating credits. 30% of the credit points may be granted in recognition of the learning outcomes gained through professional experience, but study courses of the institution, education acquired through non-formal education, recognized by the higher education institution, and the final paper make up 70% of the credit points<sup>20</sup>.

Rules and regulations for higher education provide two types of learning outcomes achieved through non-formal education:

- The learning outcomes achieved through professional experience can be recognized only by that part of the programme, which consists of practical placement in the professional field that corresponds to the thematic area of the study programme, as well as the study course or module, in which practical knowledge, skills and competencies are obtained.
- The learning outcomes achieved in previous education may be recognized, if they meet the highest level of education and have been achieved:
  - ✓ through continuing professional development programme obtaining the fourth or fifth level professional qualification;
  - ✓ in a separate programme course or study module as a listener;
  - ✓ in part of the study programme in the non-formal education programme, such as professional development education programme or continuing education programme;
  - ✓ in other types of non-formal education, such as self-study, with the exception of the programmes corresponding to the regulated professions;

✓ the learning outcomes achieved and recognized in previous education or professional experience cannot be counted as final examinations of the study programme, state examinations, qualifying examinations or doctoral thesis;

✓ There is no chance that higher education institution could assess knowledge and skills acquired through the experience and non-formal education, giving full credits for the study programme and immediately issuing a diploma of higher education. The higher education institution will grant the credit points for the knowledge and skills that an applicant will be able to demonstrate while the other part of knowledge will be acquired at the Institution of Higher Education and the applicant should pass the final examination in accordance with Institution of Higher Education requirements.

Regulations on the recognition of learning outcomes of foreign educational or professional experience achieved in other countries are different. For example, in Norway, universities are autonomous, and within the legislative framework, each school has developed its own rules and criteria, e.g., age restrictions or required experience. It is interesting to note, that, in Norway, this procedure is hardly used for awarding a diploma or degree. The procedure helps, when being enrolled at the Institution of Higher Education, as well as receiving the exemption from a course. In Lithuania, academic achievement assessment is made based on the standard national qualification system, which combines a number of factors: the qualification process, competency standards, credit transfer system, occupational and professional standards, evaluation, recognition and certification. Comparable number of the credits cannot be more than 50 % of the total number of the credits for the programme; the rest of knowledge is acquired through individual plan.

#### **4 Creation of system of interaction of education and professional activities in customs services**

Process management is a competency of the customs administration, thus, what processes will be identified in the organization depend on many factors, such as the capacity of customs administration, government priorities, national legislation, joining to one of the conventions, participation in one of the international organizations, etc.[12]. The learning outcomes achieved outside formal education are considered

only, if they meet the programme requirements, and the authors believe that, in the SRS, it would be far-sighted to create their professional development and continuing education programmes as study programmes or course study modules at the Institution of Higher Education. Thus, after successful completion of individual professional development and continuing education programmes, customs officers at the same time would obtain a formal proof about successful completion of the study course of the programme. Professional standard for customs officials is the most essential element of the study model, on the basis of which it is possible to create a harmonized and coordinated professional development system. The authors agree with A. Baranova research [1], that harmonization of the education systems and unification of educational and professional standards for Customs will enhance the level of professionalism. The competency model could be used as a tool for integration of the educational and professional spheres. The most significant goal of this model would be to create a coordinated and strategically far-reaching professional development system for the customs profession in the EU, where the best training models would become samples and uniform professional standards for customs would be developed, and professional training harmonized [11]. If the Customs administration and the Institution of Higher Education create their study programmes on the basis of professional standards, alignment is easier. However, if the higher education institution and the customs administration have signed an agreement on employee training, mutual recognition of learning outcomes and practical placement, then granting of credits could become automatic, but it also means that the range of issues to be agreed on, include the competency-oriented professional education, impartial acquisition of results, validation criteria, process and evaluation assessment. Of course, the validation may be solved in different ways. However, it needs to be a component of each study programme. The teachers who work in the respective study programmes may assess the human experience most objectively. Therefore, in the RTU the Commission of the respective field of study takes the decision on recognition of the learning outcomes and the aptitude tests. The most objective validation criteria may be reached in the business process stage, which would also apply to both job descriptions and professional standards and, thus, to the study programmes. For example, for the purposes of structural optimization and implementation of cost accounting, the SRS has intended to improve and

develop a process management system, identifying each process with clearly defined objectives, performance and final products and performance indicators, and introduce the implementation and expenditure accounting of the whole process [13]. Thus, the authors believe that the most relevant validation criterion is the end product of the process that confirms whether or not the prospective customs official is able to work in real time conditions. See Fig.2.

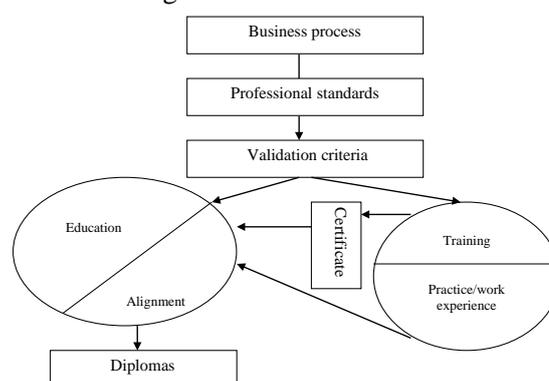


Fig.2. Recognition process of knowledge acquired in professional advancement programme and through professional experience

So far, in Latvia, the knowledge, skills and competency levels to promote the practical application of the standard in accordance with the principles included in the Qualifications Framework, i.e., one that is focused on clearly defined knowledge and skills outcomes, rather than the subjects and the number of hours (input), has not been determined. Moreover, in higher education, the learning outcomes have not been defined in accordance with the principles of qualifications framework. In the single regulatory framework for each educational qualification level, the framework envisages general description of the learning outcomes and defines them as knowledge, skills and competencies. Therefore, it ensures that acquisition of individual qualification is carried out in accordance with the learning outcome descriptors. Thus, it promotes the transition to a learning outcome-based training system. The authors believe that the learning outcome descriptions of the customs officials may be derived from the process management system in the context of both professional (special) and general knowledge and skills.

As a proof for the possibility of recognizing professional development programme and knowledge validation process acquired through professional experience, the authors would like to mention just a few examples, comparing the

professional bachelor study programme "Administration of Customs and Taxes" and professional development course programme for customs officers that is implemented in accordance with the cooperation agreement with the RTU. For example, within the professional development course "Basic training" the new customs officers acquire the Electronic Customs Data Processing System (EMDAS), Integrated Tariff Management System (ITMS) and Risk Management System, which are similar to the study subject IMP 705 Customs Information systems with 4 credits. On the other hand, at least 26 weeks of work in the SRS, which corresponds to 26 credit points are equivalent to the following study subjects in the professional bachelor programme - IMP 013 Field practice and IMP 014 Project practice.

However, the authors believe that beneficiaries from the common customs education and training system would be the customs administrations, because, in the first place, multiple acquisition of one and the same process would not be possible, thus, saving the resources. Secondly, the customs administrations shall be able to match training required for a position, instead of the whole profession. Thus, the authors want to emphasize that in this way customs administrations could implement professional education and training that would also mean that the principle of professional validation is taken into account considering the issue of studies. On one hand, SRS has taken responsibility of the employee training, and the professional development. It is most often not profitable for the organization because the time spent in a position has become very short. The employees should take responsibility for their professional education. Taking into account the specifics of customs profession only the customs administration may guarantee high quality of professional development for their employees.

#### 4 Conclusion

It is most significant to observe the principle of professional evaluation in customs authorities. Modern state administrations are aware of public importance, when their employees enter the labour market after leaving the service. Latvia has created a unique precedent in Europe and in the world, which combines a unified system of customs and taxation workers, formal and non-formal education or training that is focused on public and private sector employees in training.

Bologna Process contributes to the fact that higher education is no longer isolated from life-long

learning because knowledge and skills acquired outside studies can be expressed in credits that can be transferred into total credit points required for conferring a degree or qualification, or for recognition of a study module acquired. The customs officials also benefit because they will be able to prove knowledge and practical experience in customs matters through formal qualification in civilian educational institutions. However, attention should be paid to, how many educational institutions in the EU and the world are able to provide adequate education in accordance with national, European and WCO professional standards. Throughout the world, only 14 bachelor, master and graduate degree study programmes have been recognized by the World Customs Organization, as meeting the requirements of the WCO international standards for customs profession.

Before the reorganization of the education and training system for customs, it is essential to establish a mechanism, which recognizes the education, acquired outside formal education and through experience, as well as ensures the issuance of relevant educational documents. Thus, the customs authorities should plan their professional development proactively and already in the beginning build their lifelong learning programmes as separate courses or study modules of Institution of Higher Education study programmes. Hence, the main beneficiaries of the education and training systems for customs are mainly customs services. Thus, multiple acquisition of one and the same curriculum would not be possible and the customs authorities would be able to match the required training for specific positions, not only for the profession of customs officials.

The more objective validation criteria are derived from the process management system, which would also be applied to both job descriptions and professional standards, as well as study programmes. So, the most accurate validation criterion is the end product of the process that will confirm whether or not the prospective customs official is able to work in real-time conditions.

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