

ECONOMIC SCIENCES

PROBLEMS OF ASSESSING THE STATE OF ORGANIZATION AND IMPLEMENTATION OF HIGHER EDUCATION IN THE REPUBLIC OF AZERBAIJAN BASED ON INTERNATIONAL AND NATIONAL CRITERIA

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Abstract

The purpose of the study is to assess the status of the implementation of the obligations undertaken by the Republic of Azerbaijan in the field of organization of higher education within the framework of the Bologna process and its adaptation to the European model in 2005-2025. **The relevance** of the study is determined by the need to modernize the national higher education system in the near and medium term and increase its competitiveness. The methods of logical analysis, identification, and critical comparative analysis were used in the study of the problems of assessing the state of organization of higher education. The necessity of resolving the contradictions between the current and future state of higher education in the Republic of Azerbaijan is revealed with the help of the scientific-regulatory construction of the assessment of the state of organization and implementation of higher education in the Republic of Azerbaijan according to international and national criteria. Strengthening state control over the quality of education has acquired special importance in order to bring higher education in the Republic of Azerbaijan into line with the principles of the international and pan-European education system. Thanks to the institutional measures taken, illegally operating universities, branches of national and foreign universities have been liquidated, and low-quality personnel training in private universities in the field of law has been terminated. The study confirms the necessity of adding norms defining indicators of competence of faculty deans and teachers of specialized departments to the Bologna Declaration and national legislation in order to improve the quality of education in political, law, economics, sociology specialties in higher education institutions. **The practical significance of the study** is determined by the possibility of assessing the quality indicators of the organization of higher education in any specialty with the help of the regulatory structure proposed by the author.

Keywords: higher education, Bologna Declaration, requirements, obligations, quality.

Introduction

After the official document on joining the Bologna Process was signed by the Minister of Education of the Republic of Azerbaijan on May 19, 2005, favorable conditions were created for the modernization of the national education system, especially the integration of higher education institutions into the European Higher Education Area. The main goal of modernization of higher education is to integrate it into the European educational space by preserving the values inherent in the national and spiritual traditions of the country's higher education system, establish its content in accordance with the principles of the Bologna process, ensure its attractiveness and competitiveness, meet the emerging demand for highly educated personnel in accordance with the development requirements of the country's economy, as well as create human resources potential in accordance with the requirements of the information society and knowledge-based economy and form an economically and socially efficient higher education system in order to provide the population with opportunities to receive higher education that meets modern requirements [1]. The following goals have been set to justify institutional measures to ensure the implementation of this goal:

- Integration of Azerbaijani higher education into the European Higher Education Area;
- Improving the quality of higher education;
- Alignment of the organizational and legal foundations of higher education with the requirements of the Bologna system;
- Mutual recognition of qualifications and diplomas;
- Introduction of the credit system;
- Facilitation of mobility and employment of student and teaching staff between countries joining the single European Higher Education Area;
- Ensuring the attractiveness of higher education institutions.

The research problem.

The problems of implementing the goals that ensure the modernization of higher education in the daily activities of higher education institutions in the Republic of Azerbaijan are in the focus of attention of state authorities. The provision put forward by the President of the Republic of Azerbaijan Ilham Aliyev in the content "We must transform our material values, economic potential into human capital" is of great importance for assessing the decisive role of education in the formation of highly intelligent human capital and

building a strong economy in the 21st century, as declared by the UN. In 2005-2025, a national legal framework was created within the framework of the state's institutional and legal policy, ensuring the alignment of the activities of higher education institutions with the requirements of the Bologna process; international conventions on the protection of human rights and freedoms, cooperation in the fields of culture, education, science and information were approved. In modern times, the issue of establishing direct relations by higher education institutions with scientific and educational institutions, organizations, international organizations and funds of foreign countries on the basis of international agreements to which the Republic of Azerbaijan is a party, concluding bilateral and multilateral agreements on cooperation, as well as implementing other forms of cooperation, is reflected in the Law of the Republic of Azerbaijan "On Education".

The directions for solving problems related to the development of the higher education system in the near and medium term are substantiated in the "State Program on Increasing the International Competitiveness of the Higher Education System in the Republic of Azerbaijan for 2019-2023" (approved by the Decree of the President of the Republic of Azerbaijan dated November 16, 2018), the "State Program on Youth Education in Prestigious Higher Education Institutions of Foreign Countries for 2022-2028" (approved by the Decree of the President of the Republic of Azerbaijan dated February 28, 2022), and "Azerbaijan 2030: National Priorities for Socio-Economic Development" (approved by the Decree of the President of the Republic of Azerbaijan dated February 2, 2021). Thanks to the application of national education legislation norms, which are based on international conventions on human rights and other international treaties to which the Republic of Azerbaijan is a party, and which envisage integration into the world education system based on the priority of national-moral and universal values in the field of education, a number of achievements have been achieved in the field of adapting the higher education system of Azerbaijan to the education of European countries. In accordance with the requirements of the Bologna process, the European Credit Transfer System is applied in higher education institutions; three-level training of specialists, scientific and scientific-pedagogical personnel (bachelor's degree, master's degree, doctoral degree) is implemented; student exchange is carried out within the framework of internationally accredited educational programs, including the TEMPUS, ERASMUS programs of the European Union and the Mevlana programs of the Republic of Turkey, and the knowledge and experience of students in the field of mastering and applying digital technologies are expanded.

In order to assess the results of the modernization of higher education in the Republic of Azerbaijan in 2005-2025 based on the Bologna process, it is necessary to study the status of the implementation of the obligations undertaken by our republic by joining the Bologna system, such as improving the quality of

education and adapting it to the European education model. The Bologna Declaration confirms the implementation of European cooperation in ensuring the quality of education and the necessity of its assessment based on comparative criteria and methodologies [7]. According to Article 9 of the Law of the Republic of Azerbaijan "On Education", the quality level of education is determined in accordance with the principles of the international and pan-European education system based on the state educational and professional standards adopted in the country and in accordance with the relevant quality indicators system for educational levels (educational programs, level of preparation of applicants, material and technical base, infrastructure, information resources, professionalism and scientific and pedagogical level of educators, progressive educational technologies, etc.). From the comparative scientific analysis of the article of the law determining the quality level of education, it is possible to see that the effectiveness of personnel training in educational institutions directly depends on the professionalism and scientific-pedagogical level of educators, and the competitiveness of graduates in the national and international labor market. The "Action Plan" on the implementation of the "State Strategy for the Development of Education in the Republic of Azerbaijan" (approved by the Decree of the President of the Republic of Azerbaijan dated January 19, 2015) considered the application of higher education standards that support the transformation of higher education institutions into education-research-innovation centers and ensure the training of competitive specialists as a strategic goal.

The practical implementation of the norms of the Bologna Declaration, the Law "On Education" and the State Strategy for the Development of Education on improving the quality of higher education creates a basis for adapting the activities of higher education institutions to European education. If we pay attention to the content of the indicated norms, thanks to their implementation, it may be possible to increase the international competitiveness of the higher education system in the republic and implement international dual diploma programs. However, it is impossible to achieve the application of generally binding legal norms established in the legislation without creating appropriate implementation mechanisms.

Main issues of research

Critical assessment by experts of institutional measures implemented within the framework of the concept of internationalization of higher education in the Republic of Azerbaijan attracts attention. Professor of Baku State University Mammadov J. believes that this is a system that requires too much labor and too many staff. The Bologna education model did not bring any innovations to the high level of education and knowledge of students [14].

Factors that negatively affect the quality of higher education:

- the lack of compliance of teaching staff with modern educational requirements;

- the obsolescence of educational materials and their failure to meet modern requirements;
- the lagging behind of educational programs and their failure to meet real requirements;
- the existence of serious discrepancies and differences in content between theoretical education and the future practical activity of a specialist;
- the absence of advanced world practice in the scope of education;
- the lack of a sufficiently clear understanding of the requirements of the general labor market in society, including among the educational community;
- the inadequacy of the process of modernization of education to the changes taking place in socio-economic life;
- the failure to completely solve the problems of financing educational activities;
- the slow process of forming a real competitive environment in higher education [15]. According to official data, the diplomas of about half of Azerbaijani citizens studying abroad are not recognized in our republic. Recognition of diplomas of Azerbaijani

universities abroad and diplomas of foreign universities in our country still remains one of the main problems related to higher education [8].

In order to study the situation in the higher education system, taking into account the above-mentioned provisions requires the existence of problems that need to be solved in the field of adapting higher education to the requirements of the Bologna process. When clarifying the reasons for the emergence of these problems, it is necessary to conduct a comparative analysis of the legislation of the Republic of Azerbaijan on higher education and legal documents regulating the Bologna process, and in particular, the recommendations of the Bologna Process Monitoring Group. The table below presents statements adopted at the meetings of the ministers of education of the member states on the areas of activity implemented in accordance with the requirements of the Bologna process in 2005-2024 and information on institutional reform measures implemented in the Republic of Azerbaijan.

Table 1

Assessment of the state of organization and implementation of higher education in the Republic of Azerbaijan on international and national regulatory and legal bases

Advisors to the Ministers of Education of the Member States		Institutional reforms and measures implemented in the Republic of Azerbaijan within the framework of the Bologna Process
Conference communiqués, declarations	Basic provisions on the organization of the Bologna educational process	
1	2	3
Sorbonne Declaration (1998)	- Encouraging mobility for the improvement of the qualifications of students, graduates, and staff; - Adapting qualifications to the requirements of the modern labor market.	- Thanks to the implementation of the norms of the Law "On Education" in force from 1993 to 2009 regarding the structure of the education system, levels and degrees of higher education, and international cooperation in the field of education, the foundation of an education system in line with international standards has been laid in Azerbaijan. - On May 19, 2005, the Bologna Declaration was signed and adopted by the Republic of Azerbaijan. - The Law "On Education" (June 19, 2009) established the norms for the organization of higher education, including specialization, education system, quality level of education, educational program, and higher education, thus creating an institutional basis for the modernization of the national education system based on the principles of the Bologna process. - The action plan for the implementation of the provisions of the Bologna Declaration in the higher education system in 2006-2010 was approved (Order of the Minister of Education No. 15, January 16, 2006) - The structure of the minimum state requirements for the content and level of bachelor's training was approved (Order of the Minister of Education No. 251, April 18, 2006) - The model Regulation on the organization of education in higher education institutions with a credit system was approved (Order of the Minister of Education No. 264, April 20, 2006) - New generation state standards have been introduced for directions (specialties) in accordance with the minimum state educational requirements for the content and level of bachelor's training
Bologna Conference (1999)	- The use of a clear, transparent and comparable degree system with diploma supplements; - The introduction of a three-cycle higher education system; - The adoption of the credit system as a means of increasing mobility; - Encouraging mobility for the free movement of students and teachers - The development of European cooperation in the field of quality assurance with a view to developing comparable criteria and methodologies; - Strengthening the European dimension of higher education	
Prague Communiqué (2001)	- Lifelong learning; - Recognition of students as active and equal partners at all stages of the Bologna process; - Taking into account the social aspects of higher education; - Implementation of joint degree programs of new perspectives and profiles of cross-border education; - Organization of continuous work of the accreditation-quality assurance mechanism.	

Berlin Communiqué (2003)	-Ensuring the quality of education: program evaluation, external expertise, student participation in procedures and publication of results, the existence of an accreditation system, international partnerships, cooperation and participation in networks. - Degree structure: adoption of a two-cycle system, introduction of a credit system, recognition of degrees; - Expanding the participation of students as equal partners in the management of higher education; - Developing the dimensions of European higher education; - Lifelong learning; - Improving the attractiveness of the European Higher Education Area; - Monitoring the progress of the implementation of the parameters of the Bologna Process	(Order of the Minister of Education No. 639, September 4, 2006) - Amendments have been made to the Model Regulation on the organization of education in higher education institutions using the credit system, and this document was approved by the Order of the Minister of Education dated August 23, 2007. - Decree of the President of the Republic of Azerbaijan on some measures related to the integration of higher education institutions into the European Higher Education Area (January 31, 2008). - The Ministry of Education, the European Education Rights Association and the Azerbaijan University of Languages held an international seminar on "Quality Assurance in Higher Education" (April 10, 2008). - The sample of the Diploma Supplement "On Higher Education" (Bachelor/Master) was approved (August 8, 2008) based on the model of the "Diploma Supplement" developed by the joint working group established by the Council of Europe, the European Commission and UNESCO/CEPEC.
Bergen Communiqué (2005)	-Implementation of a three-cycle structure of academic degrees - bachelor's, master's and doctoral; - Ensuring quality through the systematic application of internal mechanisms of higher education institutions; - Adoption of standards and guiding principles of quality assurance in the European Higher Education Area; - Approval of European ideas on quality assurance based on national expertise; - Recognition of degrees and periods of study, joint degrees; - Harmonization of doctoral level qualifications with the Common Framework of Qualifications of the European Higher Education Area - supporting student mobility based on outcomes in education.	- State accreditation of higher education institutions continued and 11 higher education institutions were accredited in 2007-2008. - Serious changes were made in the stages of implementation of the first and second cycles of higher education and in the field of implementation of the third cycle of higher education, and the regulatory and legal framework was updated. - In 2007-2009, conceptual provisions were developed on the recognition of degrees and qualifications, the introduction of the Diploma Supplement, the national application of the principles of the Lisbon Recognition Convention on the Recognition of Diplomas, the introduction of the European Credit Transfer System, and lifelong learning in the field of institutional measures, measures are being taken to develop and recognize joint degrees and remove obstacles to the mobility of students and academic staff. - Activities in the field of employment of graduates and cooperation with employers are regulated.
London Communiqué (2007)	-Integrating a broad base of European research based on higher education; - The link between higher education and scientific research should be the hallmark of European higher education. - Providing great education to a large number of people; - Recognizing the responsibility of universities to society; - Preparing to cope with global challenges.	- An internal and external assessment mechanism has been established to ensure the quality of higher education. - The Rules on the mutual recognition of diplomas "Recognition and determination of equivalence of qualifications of foreign states in the field of higher education" (nostrification) are being developed and applied. - "State Program on increasing the international competitiveness of the higher education system for 2019-2023" (approved by the Decree of the President of the Republic of Azerbaijan dated November 16, 2018)
Leuven Communiqué (2009)	-Achieving equality in higher education; - Lifelong learning; - Graduate employability; - Student-centered learning; - Linking higher education with research and innovation;	- Regulations of the Management Group of the "State Program on increasing the international competitiveness of the higher education system for 2019-2023" (approved by the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated November 20, 2019).

	- International openness of European higher education; - Expanding the mobility of students and scholars; - Collecting information and ensuring its transparency; - Improving public funding and finding new sources; - Improving the organizational structure of the Bologna process management.	- Rules for the selection of specialty programs and education levels of foreign partner higher education institutions where international dual diploma programs will be implemented within the framework of the "State Program on Increasing the International Competitiveness of the Higher Education System for 2019-2023" (approved by the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated November 20, 2019). - Selection Rules for Azerbaijani citizens studying at the doctoral level in higher education institutions of a foreign country within the framework of the "State Program on Increasing the International Competitiveness of the Higher Education System for 2019-2023" (approved by the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated November 13, 2019). - Rules for financing the implementation of international dual diploma programs within the framework of the "State Program on Increasing the International Competitiveness of the Higher Education System for 2019-2023" (approved by the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated November 20, 2019). - Resolution of the Cabinet of Ministers of the Republic of Azerbaijan on determining priority specialization areas and specialties for doctoral level education of citizens of the Republic of Azerbaijan abroad (May 27, 2019). - The Ministry of Science and Education of the Republic of Azerbaijan has prepared a contract form between a citizen of the Republic of Azerbaijan who has obtained the right to study for a doctorate at a prestigious foreign higher education institution within the framework of the "State Program on Increasing the International Competitiveness of the Higher Education System for 2019-2023" and a higher education institution of the Republic of Azerbaijan that has agreed to conclude an employment contract with the citizen upon completion of the education. - Action Plan on the implementation of the "State Strategy for the Development of Education in the Republic of Azerbaijan" (approved by the Decree of the President of the Republic of Azerbaijan dated January 19, 2015). - "State Program for 2022-2028 on the Education of Young People in Prestigious Higher Educational Institutions of Foreign Countries" (approved by the Decree of the President of the Republic of Azerbaijan dated February 28, 2022). - Rules on the criteria and procedures for selecting young people to study abroad within the framework of the "State Program for 2022-2028 on the Education of Young People in Prestigious Higher Educational Institutions of Foreign Countries" (approved by the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated June 1, 2022). - Rules for financing education in foreign higher education institutions within the framework of the "State Program for 2022-2028 on the education of young people in higher education institutions of foreign countries" (approved by the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated June 1, 2022).
Budapest-Vienna Declaration (2010)	- Creation of the European Higher Education Area	
Taraz Declaration (2011)		
Bucharest Communiqué (2012)	- Ensuring the quality of higher education for a large number of students, as well as better preparation of graduates for work; - Increasing student mobility; - Adopting a new European Strategy for mobility in 47 countries, with a goal of at least 20% of graduates returning to Europe by 2020 to study or do an internship abroad	
Yerevan Communiqué (2015)	- Development of cooperation in the field of national qualifications frameworks and quality assurance; - Mutual recognition of qualifications; - Expansion of cooperation in the field of development and implementation of the credit transfer system.	
Astana Declaration (2017)		
Paris Communiqué (2018)	- A three-level system comparable to the European Credit Transfer System for 1st and 2nd cycle degrees within the framework of the European Higher Education Area; - Compliance with the Lisbon Convention on Recognition; - Quality assurance in accordance with the standards and principles of the European Higher Education Area	
Rome Communiqué (2020)	- Every learner will have equal access to higher education and will receive comprehensive support in completing their education and training; - The introduction of new methods, practices, learning and assessment of education closely linked to research; - Common frameworks and tools will facilitate and expand international cooperation and reforms, knowledge exchange, and staff and student mobility.	

Tirana Communiqué (2024)	- Strengthening academic freedom and institutional autonomy of educational institutions; - Ensuring the participation of students and staff in the governance of higher education; - Responsibility of states for higher education; - Social responsibility of higher education.	- Rules for organizing education in main (basic) medical education at the bachelor's and master's levels of higher education institutions using the credit system (approved by the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated December 24, 2013).
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Source: 1. <https://enic-kazakhstan.edu.kz/ru/bologna-prosess/documents>

2. <https://edu.goo.az/upload/file/boloniya-milli-hesabat.pdf>

The main purpose of the comparative scientific analysis of the state of higher education organization in the Republic of Azerbaijan based on international and national legislative provisions is to determine the adequacy of institutional reforms and measures implemented in the Republic of Azerbaijan within the framework of the Bologna process to the requirements of the Bologna Declaration. The effectiveness of the organizational and legal measures indicated in Table 1 can be determined only by their compliance with the following requirements arising from the Bologna Declaration:

- 1) Adaptation to the requirements of the Bologna system;
- 2) Introduction of the credit system (European Credit Transfer System);
- 3) Strengthening the quality control of education;
- 4) Expanding the mobility of students and teachers between countries joining the single European higher education area;
- 5) Mutual recognition of qualifications, diplomas and degrees;
- 6) Adaptation of diploma supplements to the relevant documents on higher education of European countries;
- 7) Achieving employment of graduates;
- 8) Increasing the international competitiveness of the higher education system [7].

It is impossible to deny that the solution of the above tasks within the framework of the Bologna process plays an exceptional role in eliminating the factors that negatively affect the quality of higher education in Azerbaijan. Let us consider the compliance of the institutional measures implemented in the Republic of Azerbaijan in 1993-2023 with the main provisions on the organization of the Bologna educational process.

Results of logical analysis

The requirement of the Declaration to adapt it to the requirements of the Bologna Process was realized through the establishment of norms related to the levels of higher education, degrees of specialization, quality level of education, and international cooperation of higher education institutions in the laws of the Republic of Azerbaijan "On Education" (October 7, 1992) and "On Education" (June 19, 2009), which came into force in 1993-2009, the signing of the Bologna Declaration by the Minister of Education of the Republic of Azerbaijan on May 19, 2005, as well as the approval and implementation of the action plan for the implementation of the provisions of the Bologna

Declaration in the higher education system in 2006-2010.

In order to fulfill the obligation of the Republic of Azerbaijan to implement the credit system (European Credit Transfer System), a model regulation on the organization of education with a credit system in higher education institutions (April 20, 2006) was adopted, later improved and applied in universities.

In line with the Declaration's requirement to strengthen control over the quality of education, measures taken to establish and implement an internal and external evaluation mechanism to ensure the quality of higher education should play an exceptional role in the modernization of higher education at the national level.

In accordance with the requirement to expand mobility, measures are being implemented in the Republic of Azerbaijan to integrate higher education institutions into the European Higher Education Area, as well as long-term state programs for young people to study at prestigious higher education institutions in foreign countries, and a legal framework is being created to eliminate obstacles to the mobility of students and educational staff.

In order to comply with the Declaration's requirement on mutual recognition of qualifications, diplomas and academic degrees, the recognition of degrees and qualifications, the application of the Diploma Supplement, the application of the principles of the Lisbon Recognition Convention on mutual recognition of diplomas at the national level have been ensured, and organizational and legal measures are being taken to develop and recognize joint degrees.

In order to increase the international competitiveness of the higher education system, the State Program on Increasing the International Competitiveness of the Higher Education System in 2019-2023 was implemented, serious changes were made in the stages of implementation of the first and second levels of higher education and the implementation of the third level of higher education, and the regulatory and legal framework was updated. All of this is of great importance for increasing the international competitiveness of higher education.

From the above research, it is possible to conclude that it is appropriate to assume that the institutional reforms and organizational and legal measures implemented in the Republic of Azerbaijan in 2005-2025 comply with the requirements of the Bologna Process. It should be borne in mind that the norms regulating institutional reforms and measures are

established by the Law "On Education", decrees, orders of the President of the Republic of Azerbaijan and decisions of the Ministry of Education. Therefore, in the future, it is not excluded to conduct an expanded comparative analysis by assessing the requirements of the Bologna Declaration and the norms of national legislation using the authentic interpretation method.

From the preliminary information presented above, it can be seen that the structure of Table-1 is characterized by the equivalence of the organizational and legal measures implemented in the field of higher education regulation in the Republic of Azerbaijan with the requirements of the Bologna Declaration. It should be noted that it is impossible to accept the equivalence of requirements and obligations in the national higher education system organized within the framework of the Bologna process in an absolute form. Therefore, it should not be considered unusual that the necessary organizational and legal measures related to the elimination of obstacles that slow down the development of the educational process do not comply with the provisions of the Bologna Declaration and subsequent communiqués. It should be borne in mind that any requirement for the organization of education is satisfied in the manner of fulfilling the obligations of the other party (i.e., the implementation of organizational and legal measures). Based on the latter provision, it is possible to divide all requirements and obligations related to the organization and implementation of higher education into two groups:

1. Requirements and obligations based on the declaration (communiqué);
2. Requirements and obligations outside the declaration (communiqué).

The Prague Communiqué (2001) established the requirement for the organization of continuous work of the accreditation-quality assurance mechanism in the Bologna process. In order to solve the problems related to strengthening the prestige and attractiveness of higher education institutions in European countries, the systematic application of internal mechanisms of quality assurance in higher education institutions, the adoption of standards and guiding principles of quality assurance in the European Higher Education Program, and the approval of European ideas on quality assurance on the basis of national expertise were reflected in the Bergen Communiqué (2005). Within the framework of the Bologna process, the issues of organizing the continuity of the quality assurance mechanism in the higher education system of the Republic of Azerbaijan were resolved at the legislative level. According to Article 9.1 of the Law of the Republic of Azerbaijan "On Education" (June 19, 2009), the quality level of education is determined in accordance with the principles of the international and pan-European education system based on the state educational and professional standards adopted in the country and in accordance with the relevant quality indicators system for educational levels (educational programs, level of preparation of applicants, information resources, professionalism and scientific pedagogical level of educators, progressive educational technologies, etc.).

The Agency for Quality Assurance in Education and the Accreditation Commission, a responsible body ensuring the implementation of its main functions, were established to carry out tasks in the field of assessing the compliance of the activities of higher education institutions and the implementation of educational programs with state educational standards. In the Republic of Azerbaijan, with the exception of state higher education institutions, private higher education institutions operate on the basis of a license in accordance with the procedure established by the Law of the Republic of Azerbaijan "On Licenses and Leases" (March 15, 2016).

State control over the quality of education, assessment of the quality level of science and education is one of the main areas of activity of the Ministry of Science and Education. Within the framework of its powers, the Ministry ensures the implementation of control over the quality of education and the educational process in higher education institutions, as well as the organization of education in accordance with relevant state standards [1]. Assessment of the compliance of the activities of higher education institutions with the adopted state educational standards and the requirements of other legal acts in the form of accreditation allowed the Ministry of Education to take administrative measures in 1999 to close 18 branches of various private higher education institutions operating illegally and to invalidate the diplomas issued by these branches that had not passed state registration. In addition, 16 branches and educational centers of foreign educational institutions that were illegally established and operated in Azerbaijan were liquidated by the Ministry of Education [3].

In the accreditation process carried out by the Ministry of Education in 2010-2017 in order to strengthen the mechanisms for ensuring the quality of education in higher education institutions, non-compliance with the requirements of regulatory documents, improper organization of the work of faculties and departments, giving lectures to teachers without academic degrees, formally filling out educational journals, forging teachers' signatures, conducting mass admissions outside the State Student Admissions Commission, and violating the principle of financial autonomy were revealed in a number of universities, and Azerbaijan International University, Independent Azerbaijan University, Azerbaijan Social and Political University, Baku Asia University, Tafekkur University, and Qafqaz University were closed [3]. In order to improve the quality of education in the field of personnel training in the field of law, which is extremely important for the political and economic life of the state and society, the training of legal personnel (bachelor's and master's degrees) was terminated in private higher education institutions where lectures and training classes were given to teachers without legal education.

Above, the provision on the emergence of non-declaratory (non-communicable) requirements and obligations related to the organization and implementation of higher education has been substantiated. It should be borne in mind that the

requirements expressed in the infinitive form of the verb in the Bologna Declaration and the communiqués of the Ministers of Education are of a general nature (for example, ensuring the quality of higher education, equality in obtaining higher education, mobility of students and teachers, etc.). Different approaches are applied in the partner countries that signed the declaration to the substantiation of the procedures for specifying and implementing these requirements. The text of the Bologna Declaration and the communiqués of the ministers does not disclose what specific tasks and implementation procedures are to be fulfilled in the partner country for any requirement specified, for example, ensuring the quality of higher education. It should be noted that when solving the issues of ensuring and improving the quality of higher education, the development characteristics of the types of specialties and scientific fields covered by education should be taken into account. It is unlikely that differences will be found between higher education programs and textbooks of different countries for specialties corresponding to the exact sciences. From an analysis of the content of the Bologna Declaration and ministerial communiqués, it is possible to conclude that the highest quality higher education is available only at well-known universities in the United States, Great Britain, France, Germany, and Italy. The high prestige of these universities is considered a key factor in the policies of states, strong advertising campaigns, as well as in securing employment for graduates in any country in the world. Taking this into account, wealthy citizens of partner countries (about 50) prefer to receive highly paid bachelor's and master's degrees and diplomas at universities in Western Europe and North America. It should be especially noted that the ranks of students from Eastern Europe, Asia and Africa in the fields of economics, law, politics and sociology in Western Europe and North America are expanding year by year. Thus, the policies implemented by states in the direction of the development of higher education contribute to an increase in the number of foreign students in the European and American educational space, to strengthening the authority of educators representing that space, and to meeting the labor market demand for highly educated personnel in partner countries.

The study shows that the failure to provide for the requirements reflecting the internationalization of teaching of political, law, economics, sociology, etc. subjects in higher education institutions in the Bologna Declaration and ministerial communiqués leads to endless difficulties in the regulation of the educational process in universities of partner countries. The requirements related to quality in the Declaration and communiqués cover the modernization of the organization of higher education at the university level in general. When assessing the quality of education at the university level, the performance indicators of deaneries and departments of faculties are taken into account. Ensuring the quality of education is the main task of the deaneries of faculties and specialty departments. There is a need to establish in the Bologna Declaration and national legislation not in a general

manner, but in a specific norm the requirements that determine the quality indicators of the dean managing the faculty and the teaching staff of the departments.

As mentioned above, as a result of the control measures taken by the Ministry of Education in 2008-2016 to bring the practice of training specialists with higher education in the specialty "Law" into line with the requirements of the Bologna process, it became possible to suspend the education of bachelors and masters of law in private universities and to abolish law departments. The usefulness of this measure and its compliance with the interests of the state cannot be denied. Using the experience of regulating the teaching of legal sciences, let us consider the issues of assessing the state of organization of higher education in the specialty of accounting within the group of specialties "Economics".

The need to improve the quality of accounting education in Azerbaijani higher education institutions within the framework of the Bologna process is justified by the following provisions:

Firstly, commercial and non-commercial organizations with the status of legal entities registered in the state, in order to fulfill their obligations to the state and partners (banks, insurers, sellers, intermediaries), conduct accounting of income and expenses based on international standards and present financial statements to users in accordance with the procedure established by law. Taxes and fees paid by commercial organizations constitute the main source of income of the state budget. Public sector organizations are responsible for the use of funds received from the state budget for their intended purpose. From this it can be seen that the state of creation and use of the financial potential of the state largely depends on the proper organization of accounting work in enterprises and organizations.

Secondly, the relations related to accounting, preparation and presentation of financial statements in enterprises, institutions and organizations were regulated taking into account international standards in 2008-2025. In the modern era, in accordance with the requirements of economic development and the trends of increasing the financial potential of the state, the demand for qualified accounting personnel in the labor market is constantly increasing.

Thirdly, the training of qualified accounting personnel is provided by higher education institutions of Azerbaijan and foreign countries. However, it is observed that the majority of graduates who receive higher education in accounting do not have the necessary knowledge and skills to perform the duties of an accountant in enterprises and organizations. The main reason for this is that, with the exception of UNEC-State University of Economics, the teaching load on accounting and auditing subjects in the remaining universities is assigned to teachers who do not have the specialty "Accounting". These teachers give lectures by memorizing outdated subject materials and force students to memorize rather than to acquire real knowledge. According to Professor Gazanfar Abbasov, in universities, as a rule, specialists with a

Ph.D. or a Sc.D. degree in accounting can teach specialized subjects. [4, p.27]

Fourthly, it is necessary to critically assess and regulate the issues of compliance of teachers of accounting departments of universities with professional and qualification standards, whether they have a scientific degree and competence in the accounting specialty. The legal basis for the implementation of this requirement, which is put forward outside the Bologna Declaration, is established in national legislative acts. In paragraph 6.1 of the "State standard and program of higher education" (approved by the decision of the Cabinet of Ministers of the Republic of Azerbaijan dated April 23, 2010), the quality indicators of educators include:

- to use innovative training, information and telecommunications, modern equipment, new production and pedagogical technologies in their activities;

- to have a higher education, as well as a relevant scientific degree;

- to regularly improve their scientific level, knowledge and skills. It is possible to reveal the facts of non-compliance at universities with the requirements for the application of specialty names and codes approved by the Resolution of the Presidium of the Higher Attestation Commission under the President of the Republic of Azerbaijan dated 28.02.2017, Protocol No. 3-R, "On Amendments to the Nomenclature of Specialties for Awarding Scientific Degrees to Scientific and Scientific-Pedagogical Workers in the Republic of Azerbaijan". The same Resolution distinguishes specialty codes and academic degrees for 12 specialty types of the "Economics" specialty group. However, in many universities, regardless of specialty and code, teaching of Accounting and Audit subjects is assigned to teachers with academic degrees in other specialties. A similar situation has arisen in universities that train personnel in the "Finance" specialty. Lectures and training classes on Accounting and Audit subjects at universities should be conducted only by specialists with an academic degree in Accounting with code 5303.01. At the same time, it should not be excluded that a decision on termination of bachelor's and master's training in accounting and audit specialties should be made in universities where there are no specialists with academic degrees in Accounting in the departments.

Overall results of the study

The study of the problems of assessing the state of organization and implementation of higher education in the Republic of Azerbaijan according to international and national criteria can be summarized with the following provisions:

1. The main goal of the accession of the Republic of Azerbaijan to the Bologna Declaration is to ensure the modernization of higher education.

2. The assessment of the state of organization and implementation of higher education according to international and national parameters:

- a) confirms the need to improve the regulatory structure of higher education based on the Bologna Declaration and communiqués of the ministers of

- b) the legislation of the Republic of Azerbaijan on the organization of higher education.

3. In order to improve the quality indicators of higher education, it is proposed to add requirements (norms) determining the competence compliance indicators of faculty deaneries and teachers of specialized departments in universities to the Bologna Declaration and national legislation.

4. The proposal to reorganize higher education in accounting, taking into account international criteria, entrust the teaching load of accounting and auditing subjects only to specialists with a scientific degree in the specialty "Accounting", and at the same time terminate the training of personnel in the specialty "Accounting" in universities where there are no such specialists, is justified.

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