

Europass curriculum vitae

Personal information

Surname(s) / First name(s)

Irina Kuzmina-Merlino

Address(es)

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Work experience

Dates

2013 - present

Occupation or position held

Dean of the Faculty of Management and Economics

Professor

Main activities and responsibilities

Teaching courses: Accounting, Entrepreneurship, Financial Management

Master's study: Business Finance, Analysis for Financial Management, Management Accounting.

Doctoral study: Financial Management.

Professional study: International Financial Reporting Standards (IFRS), How to prepare a Business Plan, International Accounting,

Research activities: Accounting Technique and Methods, Entrepreneurship and SME Development in Latvia; Measuring and Valuing Intellectual capital.

Methodological activities: designing study programmes in Bachelor in Business Study, and MSc in International Finance, developing advanced professional qualification programmes in Accounting, Financial Management, and IFRS.

Name and address of employer

Transport and Communications Institute

1 Lomonosova iela, Riga, LV-1019, Latvia www.tsi.lv

Sector

Education

Name and address of employer

Riga International School of Economics and Business Administration (RISEBA)

3 Meza iela, LV-1048, Riga, Latvia www.riseba.lv

Type of business or sector

Education

2009-2013

Professor

2006 – 2009

Associate Professor in Accounting and Finance, RISEBA

2005 –2006

Director of Quality at the RISEBA

2004 – 2005, 1998 – 1999

Head of Business Study at the RISEBA

1995 – 2002

Head of Economics and Finance Department at the RISEBA

	1993 – 2000	Lecturer in Accounting and Finance at the RISEBA
Dates	1993 – present	Member of Board BS Consulting Ltd. Consulting services
Dates	2002 – 2004	Head of Accountant Financial accounting, reporting, tax making, developing a corporate accounting policy Baltic Asian Financial Corporation, Ltd Financial services
Dates	2000 – present	Teaching and training Latvian entrepreneurs, professional managers and accountants Perfekta Ltd. Consulting services
Dates	2003 – 2006	Lecturer and trainer Teaching of programmes of International Association of Book-keepers (IAB, U.K.); GAAP (Certificate in Book-keeping and Diploma in Accountancy and Advanced Book-keeping); and teaching of IAS/IFRS (Institute of Financial Accountants, U.K.). Anglo Business Club, Ltd Consulting services
Dates	1987 – 1991	Lecturer Education Centre at the Latvian Ministry of Energetic and Industry Education
Dates	1979 – 1993	Lecturer Riga College of Light Industry Education

Education and training

Dates	October 2013	National Team of Bologna experts, "Recognition of Prior Learning", workshop
Principal subjects/Occupational skills		VIAA, Riga, Latvia
Name and type of organisation	March 2010	'English for speakers'. ESOL Certificate of Attendance. British Institute, Milan, Italy
Dates	June 2009	Central and East European Management Development Association, CEEMAN, International Management Teachers Academy – IMTA 2009. IEDC - Bled School of Management, Bled, Slovenia
Dates	December 2008, February 2009	Executive training workshops for Baltic faculty. EEA Project Nr. LV-0040, Norway Grant "Developing and delivering innovative training modules for Baltic executives using an interdisciplinary approach to entrepreneurship and advanced technologies". Riga.
Dates	June 2008	'English for Academics' programme in the School of Languages University of Salford, Manchester, U.K.

Dates **August 2006**
 Department of Accounting and Finance, exchange of teaching experience
 The University of Greenwich, London, U.K.

Dates **November 2004**
 Diploma Nr. 205666
 Passed the Diploma in International Accounting Standards
 Institute of Financial Accountants, London, U.K.

Dates **December 2003**
 Diploma in Accounting & Advanced Book-keeping, Cert.No. 190753/3
 Distinction in the Level 3. Qualification Accreditation Number 100/2873/0
 International Association of Book-Keepers, London, U.K.

Dates **June 2002**
 Certificate No. 190753
 Intermediate level examination in Book-keeping
 International Association of Book-Keepers, London, U.K.

Dates **May 1999**
 Title of qualification awarded Ph.D. in Economics, Diploma C-D Nr. 001531
 Principal subjects/Occupational skills covered Doctoral thesis: "Social and Economic Aspects of Entrepreneurship in Latvia in a Period of Transition to the Market Economy"
 Name and type of organisation The University of Latvia, Riga, Latvia
 Level in national or international classification Doctor degree in Economics

Dates **1996**
 Training in Quality Management System ISO 9002
 Manchester College of Art and Technology (MANCAT), U.K.

Dates **1995**
 Audit and Accountancy
 Latvian University and Moore Stephen (U.K.)

Dates **1979**
 Title of qualification awarded Diploma honours degree Я Nr. 295382
 Occupational skills covered Economist in Accounting
 Name and type of organisation The Yaroslavl State University, Yaroslavl, Russia
 Level in national or international classification Higher Education

Personal skills and competences

Mother tongue(s) Russian

Other language(s)

Self-assessment

European level ()*

Latvian

English

Understanding				Speaking				Writing	
Listening		Reading		Spoken interaction		Spoken production			
C1	Proficient user	C1	Proficient user	C1	Independent user	C1	Independent user	C1	Independent user
B2	Independent user	C1	Independent user	C1	Independent user	B2	Independent user	B2	Independent user

() Common European Framework of Reference (CEF) level*

Social skills and competences

Team spirit

Good ability to adapt to multicultural environments

Organisational skills and competences	Good experience in team management and in managing projects
Technical skills and competences	Good experience in designing and developing of study program, study courses, teaching methods. Good experience in advanced qualification training of professional accountants and in consulting of entrepreneurs. Professional skills: Preparation of Business plans; Estimation of investments projects; Preparation of financial statements according to IFRS; Interpretation of financial statements; Cost accounting system developing, and Budgeting.
Computer skills and competences	Good command of Microsoft Office™ tools (Word™, Excel™ and PowerPoint™)
Artistic skills and competences	Classic music
Other skills and competences	First-class in basketball

Other professional activities

1. RISEBA, BA School of Economics and Finance and Ventspils University Coledge member of the consolidated Professors' Council in Management and Economics. www.aip.lv/prof_saraksts.htm
2. The Clute Institute, Journal of Business Case Studies, Reviewers' team. <http://journals.cluteonline.com/index.php/JBCS/about/displayMembership/39>
3. 9th International Conference in Accounting and Finance in Transition, ICAFT-2012, Executive Vice-Chair of the Conference // RISEBA, Riga, October 11-13, 2012.
4. European Council for Small Business and Entrepreneurship www.ecsb.org. ECSB Country Vice President for Latvia. http://www.ecsb.org/eng/about_ecsb/country_vice_presidents/
5. Executive Vice-Chair of the 9th ICAFT-2012 International Conference in Accounting and Finance in Transition, hosted by RISEBA, Riga, Latvia, 11-13 October, 2012.
6. Member of the Advisory Committee (International conference European Entrepreneurship in the Globalizing Economy: Preparation of the New Generation of Entrepreneurs and Business Leaders. June 3-6, 2012 Sozopol, Bulgaria <http://conference.bamde.org/Documents/Second%20Call%20BAMDE%202012.pdf>
7. Design of postgraduate study program Master in International Finance. RISEBA. October 2011.
8. The International Journal of Professional Management. ISSN 2042 2342. International Professional Managers Association, Editorial Board <http://ipmajournal.com/EditorialBoard.php> (from 2009 December).
9. Member of the Advisory Committee (International conference European Entrepreneurship as an Engine for Post-Crisis Development – Challenges and Opportunities, September 8-10, Borovets, Bulgaria. http://conference.bamde.org/conference_team.htm ; <http://www.icsb.org/assets/firstcallbamde-2010.pdf> (av.24.09.2011)
10. Member of the Advisory Committee (International conference 'The European Entrepreneurship in the Globalising Economy – Challenges and Opportunities'. Varna, Bulgaria, 2008.
11. Nomination in 'The best tutor of the Year 2008' from Latvia. The Institute of Certified Financial management (ICFM), London, UK
12. Chair of scientific programme committee ('Latvian Economy Development: Problems, Risks, Perspectives'. International conference, Riga, 2007).
13. International Management Journals editorial team ISSN:1742-528X (17 on-line journals) <http://www.managementjournals.com/editorialteam.htm> (from 2005)
14. Member of the Latvian association of professors of the universities, LAPA (from 2002).
15. Reviewing scientific papers of ICAFT in 2007, 2008, 2010 (Greenwich University, U.K.), and University of Latvia, RISEBA.
16. Latvian Association of Certified Auditors (LZRA) – member of examination commission in Financial Accounting (2005-2007)
17. Journal "Finansist" editorial board (2004-2006), Riga.
18. Member of RISEBA Senate (1998 - 2010).

Research projects

19. ESF project nr. 1DP/1.1.2.1.2./09/IPIA/VIAA/011 for the year 2009-2013 „Doctoral study support programme”.
20. LZP projekts „Latvijas tautsaimniecības resursi un tautsaimniecības attīstības iespējas Baltijas valstu ekonomiskās attīstības izaugsmes kontekstā”. Projekta Nr. 09.1598. Projekta vadītājs Dr.Olga Šulca, 2010.-2011.

21. Participation in EU project EVENE (Erasmus Virtual Economics & Management Studies Exchange), Nr. 2005-3837/001-001 ELE-ELEB12 – designing a study course in Management Accounting and its realization using e-learning approach, 2006-2008.

Professional seminar organization and workshop:

22. „The Entry strategy of Italian company „Sirius Led”Ltd into Latvian market”. Case Study. Training course in Entrepreneurship for the internationalization of Companies, Italian-Turkey project. University of Genova. 12 March 2012, Genova, Italy.
23. „Brand as a key indicator of marketing activity’s efficiency. Financial evaluation of Brand” Guest lecture for the 5th study year students of Managerial engineering group of the University of Bergamo. 2 December, 2011, Bergamo, Italy.
24. „International Financial reporting standards’ – advanced qualification level (accepted by the Institute of Certified Financial Management (ICFM, UK.). MKC ‘Vertspapiri’, Riga 2008-2012.
25. „Evaluation of a Company’ financial position”. MKC Vertspapiri’, SIA ‘Perfekta’, 2009 – 2011.
26. ‘Evaluating the Financial Position of a Company’. The Study for International Professional seminar in Spain, September 2008. Agreement with ‘Perfekta’ Ltd.
27. ‘IFRS application actuality in join stock company”. Corporate seminar in Join stock company AS „Olainfarm”’, 2008
28. „Related-Party disclosure, IAS 24”. Seminar for the group TAPEKS. Riga, 2008.
29. ‘Cash Flow statement preparation and analysis’. SIA ‘Perfekta’.
30. Key issue of application of IFRS in Latvian enterprises. Professional seminar in Egypt, December 2007. Agreement with ‘Perfekta’ Ltd.
31. Key issue of application of IFRS in Latvian enterprises. Professional seminar in Turkey, Kemer, July 2007. Agreement with ‘Perfekta’ Ltd.
32. Teaching of International qualification accounting programmes: GAAP /Generally Accepted Accounting Principles: – Intermediate (Certificate in Book-keeping) un Final (Diploma in Accountancy and Advanced Book-keeping);IAS /International Accounting Standards – Institute of Financial Accountants, UK.
33. Editorial board of journal „Finansists” (2004.-2006.)
34. Financial expert in the international Project, Latvian Fund BAS programma Nr. 52, 2000.

Study Books

35. Kuzmina I., Philip Dunn (2005). International Financial Reporting Standards (in Russian). Institute of Professional Financial Managers. ISBN 9984-9817-0-3. Riga: ABC Balt – 288 p.
36. Kuzmina I. (2006). 1 – 6 IFRS. Institute of Professional Financial Managers (in Russian). Riga: ABC Balt – 88 p.
37. Kuzmina I. (2008). Management Accounting for MBA students (in English). RISEBA – 96 p.

The Economics and Law Sciences Expert’ Commision of the Latvian Council of Science:

38. The perspectives of the Latvian foreign trade in the EU market. (O.Šulca, I.Sproģe). The main directions of Research in Economics and Law Sciences in 2008 by LCS. Nr. 14. ISSN 1691-290X; ISBN 978-9984-19-923-9. Rīga, 2009, 140.- 145.p.
39. Competitive advantages of Latvian entrepreneurs in the European Union single market (Scien.advisor. G.Oļevskis. co-authors J.Saulītis, M.Dzelmīte). The main directions of Research in Economics and Law Sciences in 2008 by LCS. Nr. 14. ISSN 1691-290X, ISBN 13: 978-9984-19-923-9. Rīga, 2009, 117.-118.p.

International Publications in Professional Journals:

- a. Как латвийские бухгалтеры освоили МСФО. Интервью журналу «Главный бухгалтер» 2012, № 8, стр. 107-110. ISSN 1818-0221. Республика Беларусь, Минск.
- b. Статус МСФО в современном мире. Журнал «Главный бухгалтер» 2012, № 5, стр. 84-85. ISSN 1818-0221. Республика Беларусь, Минск.
- c. The interview with David Damant, the chairman of the Consultative Advisory Group of the IAASB. The setting of international standards on auditing and on accounting ethics (18.01.2010) http://www.gaap-ifs.com/news/gaap_ifrs/3171/ <http://icfm.kz/article.html>
- d. Разработка международных стандартов аудита и бухгалтерской этики www.gaap.ru/news/gaap_ifrs/3680 (18.01.2010).
- e. The interview with Patricia McConnell, the IASB Board Member Статус МСФО в

современном мире. www.gaap.ru/news/gaap_ifrs/3660 (07.01.2010).

www.rufaudit.ru/rusauditnews/?r730_id=2418 (12.01.2010).

- f. Accounting of Intangible Assets in the context of company's strategy // International Professional Management Association – IPMA: Journals, Volume 3, No.1, February, 2008. www.ipma.co.uk

International scientific publications – Most important :

1. Sociāli atbildīga investēšana Latvijā (co-author *Sergejs Golosujs*), *Latvijas ekonomikas un uzņēmējdarbības izaicinājumi*: zin. red. Arnis Sauka, Baiba Rivža: rakstu krājums - veltījums Dr. oec. Jānim Eglītīm, ISBN 9789984648347. Ventspils: Ventspils augstskola: 2014 – 227.lpp.,
2. Evolution of Management Controlling Framework: Literature review (co-author O.Pavlovskā), *Procedia - Social and Behavioral Sciences*, ISSN: 1877-0428, Volume 99, p.p.1044 – 1053, Elsevier, ScienceDirect, 2013, November. Available at: http://ac.els-cdn.com/S1877042813040238/1-s2.0-S1877042813040238-main.pdf?_tid=599cf7a2-529c-11e3-a5b2-00000aab0f01&acdnat=1385031902_8b454b46f8d9a04ea3f0043b87c29d00 (<http://www.sciencedirect.com/science/journal/18770428/99>)
3. Стратегия предпринимательства (под ред. Проф. А.П.Наливайко), Monography, ISBN 978-966-483-683-5, Киев: КНЕУ, 2013. – раздел 5.6.
4. *Human Capital Development through Company's Strategy* (co-author I.Kozlovskā). *Journal of International Scientific Publications, Economy&Business*, ISSN 1313-2555, Volume 6, Part 4, 2012 – pages 316-327. Available at: <http://www.scientific-publications.net/download/economy-and-business-2012-4.pdf>
5. *Accounting Measurement of Long-Lived Assets: A Case of Impairment Practice* (co-author I.Kozlovskā) / *Journal of Business Management* Nr.5, 2012. ISSN 1691-5348, p.p.56-65.
6. Assessment of Financial Indicators for Evaluation of Business Performance (Co-author Inta Kotāne) /EUROPEAN INTEGRATION STUDIES, Research and Topicalities Nr.6 (2012). ISSN1822–8402, Kaunas University of Technology Institute of Europe, 2012, p.216-224 <http://www.eis.ktu.lt/index.php/EIS/article/view/1554>
7. Intangible Factors of a Company's market value creation: measurement and evaluation. Proceeding of International Scientific-Practical Conference „Business strategy: by adapting the impact of the global socio-economic processes”, Kyiv, Ukraine, November 17-18, 2011. ISBN 978-966-483-538-8, page 41-42. Also: Сборник научных трудов “Стратегия экономического развития Украины», выпуск № 28, Киев, 2011, стр. 42-48.
8. The Role of Intangible Assets in a Company Market Value Creation (co-author S.Savina)// *New Socio-Economic Challenges of Development in Europe – 2010*. Conference proceeding / ISBN 978-9984-45-363-7. University of Latvia, Riga, 2011, pages 451-457.
9. Innovation Process in Italian SMEs: The University Role (co-authors M.Merlino, S.Bonzi)// Conference proceeding / ISBN 978-9984-45-363-7. University of Latvia, Riga, 2011, pages 120-127.
10. Non-financial indicators for evaluation of business activity (co-author Inta Kotāne). EUROPEAN INTEGRATION STUDIES, Research and Topicalities Nr.5 (2011). ISSN1822 – 8402, Kaunas University of Technology Institute of Europe. Technologija, Kaunas, 2011, p. 213-219.
11. Recommendations for the Improvement of Budgeting Processes in the Latvian Ambulance Medicine Services // *Current Issues in Management of Business and Society Development*. Conference Proceeding. ISBN 978-9984-45-349-1. // University of Latvia, Riga, 2011, pages 40-45.
12. The E-consulting Methodology to Sustain the Development of SMEs in Latvia (co-author M.Kuzmina). Proceeding of 4th International Conference „Information Society and Modern Business”. ISBN-9984-705-23-1. Ventspils, 2009, p.38-45.
13. Managing Intellectual Assets in SME // *The European Entrepreneurship in the Globalising Economy – Challenges and Opportunities*. Proceeding of the International conference, September 9-12, 2008, Varna, Bulgaria. ISBN 954-9827-09-5. Sofia, 2009, page 104-121.
14. Management Accounting of SME's Intellectual Assets // *Finance and Accounting: Theory and Practice, Development and Trends*. Proceeding of the International conference LU, September 18-19, 2008, University of Latvia. ISBN 978-9984-45-106-0. Riga, 2009, p.286-299.

15. The Role of Financial Reporting for the Development of Business: Evidence from Latvia // Sustainable Business Development / Journal of Business Management, No.1. ISSN 1691-5348. Riga, 2008, 81-89 p.
16. Accounting of Intangible Assets in the Context of a Company's Strategy // Accounting and Finance in Transition, Volume 5 / Greenwich University Press, Series ISSN 1743-1999, ISBN 1-86166-252-1, Available from British Library. London 2008, page 209-229.
17. Self-employment as a Kind of Entrepreneurial activity in Latvia // Entrepreneurship in United Europe – Challenges and Opportunities. Proceeding of the International Conference/ BAMDE. ISBN 954-9827-04-6. Bulgaria, Sofia, 2007, 328-345 p.
18. Latvian Accounting System in the Context of European Integration // Sustainable Development of Latvian Economy: Problems, Risks, Perspectives. The Baltic Forum, 12 International conference. Proceeding. ISBN 978-9984-9884-8-1. Riga, 2007, 159-166 p.
19. Accounting for Intangible Assets: current practice and future directions // Accounting, Taxes and Audit. ISBN-13: 978-9985-894-97-2; ISBN-10: 9985-894-97-9. Tallin, 2006, 100.-110 p.
20. Measurement of Intellectual Capital: Problems and Perspectives // New venture creation and the Creative Trajectory: Entrepreneurship, Innovation and Creativity in Business. ISBN 9984-705-21-8. Rīga, 2006.
21. The concept of Fair value and the International Financial Reporting Standards. LU Proceeding, 702. Economics, V. ISBN 978-9984-802-28-2. Riga, LU, 2006, 289.-298. lpp.
22. Self-employment as a type of economic activity: nature and definition (T.Minajeva, S.Devjatovska) // The Next Decade Challenges for Business. Proceedings. ISBN 9984-705-20-X. Rīga, 2006, 317.-327. lpp.
23. Key issues of International Financial Reporting Standards' (IFRS) application in the practice of Latvian enterprises // 3rd International Conference on Accounting and Finance
24. Entrepreneurship and Small Business Development in Latvia // Small Firms and Economic Development in Developed and Transition Economics: A Reader. Edited by D.A.Kirby and A.Watson. / Ashgate. ISBN 0754630609. London 2003, p.153-164.

International Conferences (the most important):

1. „Recognition of Prior Learning”, National Team of Bologna Experts, International conference, organized by VIAA, Riga, October 11th, 2013.
2. „New Directions in Sustainable Growth and Innovation Strategies”, 9th Strategic Management Conference, organized by Gebze Institute of Technology (Turkey, Istanbul), LU, and Arel University (Turkey), Riga, June 27-29, 2013.
3. New Business Solutions for Emerging Future/ 6th International Scientific Conference, hosted by BA School of Economics and Finance/ presented paper „Lean Accounting Philosophy and Performance Management”, Riga, 25-26 April, 2013.
4. Entrepreneurship in Transitional Times – Issues & Challenges// 2nd ICER-BRIC International Conference /presented the paper „The Problems of Venture Capital Development in Latvia”. Russia, Moscow, 14-16 November, 2012.
5. 9th International Conference in Accounting and Finance in Transition, ICAFT // presented the paper „Accounting measurement of Long-Lived Assets: A case of Accounting Practice”/ RISEBA, Riga, October 11-13, 2012.
6. The European Entrepreneurship in the Globalising Economy – Preparation of New Generation of Entrepreneurs and Business Leaders // Bulgarian Association for Management Development and Entrepreneurship/ Presented the paper „Venture Capital in Latvia: Reality and Perspectives (co-author Sandra Kublina”, Bulgaria, Sozopol, 3-6 June, 2012.
7. Information Society and Modern Business, 5th International Conference// Presented the paper „The Effectiveness of Entrepreneurial Activities in Latvia”/ Ventspils, Ventspils University College, 26-27 April 2012.
8. International Scientific-Practical Conference „Business strategy: by adapting the impact of the global socio-economic processes”, Kyiv National Economic University named Vadym Getman, Kyiv, Ukraine, November 17-18, 2011.
9. Changes in global economic landscape – in search for new business philosophy // International Scientific conference/ Riga, 28-29 April 2011.
10. LEGAL, POLITICAL AND ECONOMIC INITIATIVES TOWARDS EUROPE OF KNOWLEDGE // 9th International Scientific Conference / University of Technology, Institute of Europe / Kaunas, 15 April 2011. http://en.ktu.lt/sites/default/files/u19/EUROPE%20program_2011_15April_Kaunas.pdf
11. Annual International Conference of the Institute of Certified Financial Management

(ICFM)// London, 15-17 December 2010

12. New Socio-economic Challenges of Development in Europe – 2010 // International Conference, University of Latvia, Riga, October 7-9, 2010.
13. Business competitiveness in local and foreign markets: challenges and experiences // 3rd International Scientific Conference, hosted by BA, RISEBA, Ventspils University college/ Riga, 29-30 April, 2010.
14. Annual International Conference of the Institute of Certified Book keepers (ICB) // London, 26-27 November, 2009.
15. 7th International Conference on Accounting and Finance in Transition: European and Asian Experiences and Public Policy Considerations, ICAFT-2009 // University of Greenwich, London, 23-25 July, 2009.
16. The European Entrepreneurship in the Globalising Economy – Challenges and Opportunities // Bulgarian Association for Management Development and Entrepreneurship, Bulgaria, Varna, 9-12 September, 2008.
17. Accounting, Audit and Taxes: Development and Trends of Theory and Practice // Tallin University of Technology, Department of Accounting, Tallin, 26-27 October, 2006.
18. Entrepreneurship in United Europe – Challenges and Opportunities // Bulgarian Association for Management Development and Entrepreneurship, Bulgaria, Varna, 13-17 September, 2006.
19. New Venture Creation and the Creative Trajectory: Entrepreneurship, Innovation and Creativity in Business // 6th International Entrepreneurial Forum / RSEBAA, Riga, August 31 – 2 September, 2006.
20. 3rd International Conference on Accounting and Finance in Transition (ICAFT–2005) The University of Greenwich (U.K.). London. July 13-16, 2005.
21. RENT XIII - Research in Entrepreneurship and Small Business. Middlesex University Business School / November 25-26. London, UK, 1999.
22. Internationalizing Entrepreneurship Education and Training // IntEnt99. 9-th annual Conference / June 14-16. Sofija, Bulgārija, 1999.
23. CEEMAN seminar „Curriculum Design”. March 15-17. Budapest, Hungary, 1998.

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