

The External Evaluation Report of a Doctoral Study Domain Accounting at West University of Timișoara

Contents

- I. Introduction
- II. Methods used
- III. Analysis of performance indicators
- IV. SWOT Analysis
- V. Overview of judgments awarded and of the recommendations
- VI. Conclusions and general recommendations
- VII. Annexes

I. Introduction

In order to conduct the Periodic External Evaluation of Doctoral Study Domain *Accounting (DD)*, as a part of the Periodic Evaluation of Doctoral Studies at *West University of Timișoara (IOSUD-UVT)*, an Expert Panel, comprised of a Coordinator of the Expert Panel, who is also an expert evaluator (member of academic staff listed in the National Register of Evaluators and has the status of doctoral advisor in the same doctoral study domain), an international expert (member of ARACIS International Evaluators' Register, operating outside Romania) and one doctoral student (member of the National Register of Student Evaluators), were appointed by ARACIS. Credentials for accessing Internal Evaluation Report for Doctoral Study Domain *Accounting*, and accompanying annexes, was sent by ARACIS to Expert Panel one month before the External Evaluation visit. Expert Panel had 15 days (until 15th of September 2021) to go through the documentation and to formally request additional documents, information and clarifications from *Doctoral School of Economics and Business Administration (SDEAA)*, part of which is DD. Evaluation visit, as a part of Periodic External Evaluation of DD, was conducted in the period of 11th - 15th of October, 2021. During the visit, apart from scheduled meetings, Expert Panel had the opportunity for additional evaluation activities such as additional meetings (if necessary), requests for additional documents, individual evaluation activities, drafting the External Evaluation Report, etc. Due to the ongoing COVID-19 pandemic, External Evaluation visit was conducted in a hybrid mode, as a combination of on-site visit (Coordinator of the Expert Panel) and online meetings via Zoom (all members of Expert Panel) at the level of IOSUD-UVT and at the level of Economy as fundamental domain of science (5 doctoral study domains/economic fields - all members of 5 Expert Panels). Among others, the members and representatives of SDEAA and of DD also participated on meetings.

SDEAA is one of the 12 doctoral schools at the IOSUD-UVT, while DD is one of the 5 doctoral study domains at SDEAA and one of the 20 doctoral study domains at IOSUD-UVT. Starting from the year 2006, SDEAA, within its 5 doctoral fields, currently brings together 41 PhD supervisors, a number of research supervisors and 113 PhD students. DD, as a part of SDEAA, currently has 7 PhD supervisors and 26 PhD students. Doctoral programmes are organized with the support of teachers from various



departments of the Faculty of Economics and Business Administration (FEAA). In the last 5 years 138 doctoral theses were defended at SDEAA and validated by a doctoral degree, of which 32 belong to the DD's field.

II. Methods used

External evaluation process involved the application of following methods and tools by the members of Expert Panel:

- The analysis of the DD's Internal Evaluation Report (Periodic Self-Evaluation Report - SER) and its Annexes, and analysis of additional documents in electronic form, requested by the Expert Panel;
- The analysis of documents, data and information available on the IOSUD-UVT's/SDEAA's website, in electronic form;
- The analysis of documents made available by the IOSUD-UVT and SDEAA, or being requested by Expert Panel members, all in physical form, during the on-site evaluation visit;
- Visiting the buildings included in the IOSUD-UVT's, SDEAA's and DD's property, (classrooms, FEAA's research centre, DD's laboratory, the IOSUD-UVT's and SDEAA's library, available equipment, etc.);
- online meetings (via Zoom) with SDEAA's/DD's contact person/person who drafted SER, PhD supervisors and academic staff, director and representatives of FEAA's research centre, PhD students, PhD graduates, employers of the PhD graduates;
- online meeting with Doctoral School Council (CSD members);
- online meetings with IOSUD-UVT's representatives and Council for Academic Doctoral Studies (CSUD), members of the IOSUD-UVT's Ethics Commission and members of IOSUD-UVT's Quality Evaluation and Assurance (CEAC) / Quality Assurance Department;
- online preparatory, organizational and technical meetings of all Expert Panels, and their members, included in Periodic External Evaluation of Doctoral Study Domains of IOSUD-UVT.

III. Analysis of ARACIS's performance indicators

Domain A. INSTITUTIONAL CAPACITY

SDEAA, including DD, shares IOSUD-IVT's administrative, structural and legislative arrangements, which effect positively and in some aspects negatively DD's organization and functioning. In this sense, DD is constrained with IOSUD-UVT's and SDSE's financial frameworks and deficiencies in operating procedures and processes, such as financial constraints in general and financial support of DD's PhD students in their professional training. Nevertheless, DD functions as a highly dedicated team of internationally recognized scientists and experts in their respective field, from which their PhD students can benefit greatly.

Criterion A.1. The administrative, managerial institutional structures and the financial resources

IOSUD-UVT has developed and implemented majority of necessary procedures, regulations and methodologies in order to organize and effectively manage its doctoral studies. IOSUD-UVT relies on the support of IT tools in order to manage its most important processes more effectively (e.g. keeping track



of students' status, ensuring the academic integrity and ethical principles in scientific research efforts on its doctoral studies, etc.). When it comes to managing obtained financial resources and attracting additional ones, IOSUD-UVT has lot of space for improvements in terms of transparent and operational system of reimbursement of PhD students' professional training expenses and greater efforts in attracting additional funding through grants addressing themes relevant to DD, and including PHD students into obtained grants and projects.

Standard A.1.1. The institution organizing doctoral studies (IOSUD) has implemented the effective functioning mechanisms provided for in the specific legislation on the organization of doctoral studies.

IOSUD-UVT has developed all necessary specific legislation on the organization of its doctoral studies and has implemented this legislation through effective functioning mechanisms. Regulations of the Doctoral School of Economics (SDEAA) include mandatory criteria, procedures and standards binding on the aspects specified in Article 17, paragraph (5) of the Government Decision No. 681/2011.

Performance Indicator A.1.1.1. The existence of specific regulations and their application at the level of the Doctoral School of the respective university doctoral study domain:

- a) *the internal regulations of the Doctoral School;*
- b) *the Methodology for conducting elections for the position of director of the Council of doctoral school (CSD), as well as elections by the students of their representative in CSD and the evidence of their conduct;*
- c) *the Methodologies for organizing and conducting doctoral studies (for the admission of doctoral students, for the completion of doctoral studies);*
- d) *the existence of mechanisms for recognizing the status of a Doctoral advisor and the equivalence of the doctoral degree obtained abroad;*
- e) *functional management structures (Council of the doctoral school), giving as well proof of the regularity of meetings;*
- f) *the contract for doctoral studies;*
- g) *internal procedures for the analysis and approval of proposals regarding the training for doctoral study programs based on advanced academic studies.*

IOSUD-UVT has institutional regulations and methodologies related to organization and conducting of doctoral studies of its constituents (*Institutional regulation regarding the organization of doctoral studies*, <https://www.uvt.ro/wp-content/uploads/2020/12/Regulamentul-institutional-privind-organizarea-si-desfasurarea-studiilor-universitare-de-doctorat-in-cadrul-IOSUD-editia-.pdf>; *Methodology for organizing the admission to the doctoral studies academic year 2020/2021*, [Metodologie-admitere-online-doctorat-2020.editia-I.pdf \(uvt.ro\)](https://www.uvt.ro/wp-content/uploads/2020/12/Metodologie-admitere-online-doctorat-2020-editia-I.pdf); *Methodology regarding the process organization for sustaining the Ph.D. thesis in WUT*, [Metodologie-sustineri-teze-de-doctorat.Ed.-a-II-a.HS-20-24.09.2020.pdf \(uvt.ro\)](https://www.uvt.ro/wp-content/uploads/2020/12/Metodologie-sustineri-teze-de-doctorat.Ed.-a-II-a.HS-20-24.09.2020.pdf)). SDEAA, of which DD is a part of, has its own regulations of doctoral school organization and functioning (*Regulation of the Doctoral School of Economics and Business Administration (SDEAA)*, [Annex SDEAA Regulament](#), *Methodology regarding the organization and process of admission to doctoral studies for the current academic year*, [Annex SDEAA Metodologie admitere](#), *Guide for writing theses which is appended to Regulation*), harmonized with IOSUD-UVT's institutional regulations. Conducting the elections for the position of director of the Council of doctoral school (CSD) is regulated by the *Regulation comprising the Methodology on the election of management bodies and functions of UVT for the term 2020-2024* (<https://oldsite.uvt.ro/ro/alegeri-2020-2024/>), while specific document entitled *Regulation for the election of student representatives in the UVT* ([Annex IOSUD studentii alegere](#))



regulates the elections of the students' representatives in CSUD and CSD. In accordance with the regulation, Doctoral school council (CSD), which holds meetings regularly ([Anexa SDEAA Calendar Consiliu; Annexes Process verbal 2016-2020](#)), includes director of the CSD, PhD supervisors (up to 40%), PhD students (up to 20%) and outside members – internationally recognized scientists and/or personalities from the relevant industrial and socio-economic sectors (up to 40%). Currently, there are no PhD students' representatives in CSD due to the lack of interest of PhD students for this position and/or communication problems during the conduction of election by student's organization (OSUT) ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person; Annex 0.Răspuns adresă CSUD \(1\); online meeting with SDEAA's/DD's contact person](#)). In addition, one PhD supervisors' representative seat in CSD is also vacant due to current problem of fulfilling minimum required criteria for this position by PhD supervisors ([online meeting with SDEAA's/DD's contact person](#)). IOSUD-UVT has developed methodology for recognition of the quality of PhD supervisor and for the equivalence of the doctoral degree obtained abroad (*Methodology for the recognition within WUT of the doctoral supervisor quality obtained by foreign accredited higher education institution*, <https://doctorat.uvt.ro/wp-content/uploads/2017/05/Metodologie-UVT-recunoastere-abilitate-strainatate.pdf>). Applying this methodology led to IOSUD-UVT's recognition of 4 PhD titles and 7 habilitations obtained abroad in last four years. Management structures of SDEAA are defined by IOSUD-UVT's and SDEAA's regulations. In this sense, CSD holds regular meetings once a month or whenever necessary to solve operational problems, while at least once in a year all SDEAA members, consulted by SDEAA's CSD, discuss its strategic development directions ([SER, p. 18](#)). Doctoral contract, covering relations between the PhD student, the PhD supervisor and IOSUD-UVT exist in universal form and is posted on official website (*Study contract for the university doctoral studies cycle*, [Annex IOSUD formulare; https://drive.google.com/drive/folders/1FSdIRDYWJdLZDChyF5JWOUaJJrgaGfgg](#)). Together with Doctoral contract, PhD student in agreement with his/hers PhD supervisor completes Research plan, covering topics and schedule of defence of progress reports, the training program of advanced university studies, the scientific research projects and exchange programs in which PhD student participates (*Individual curriculum - Annex to the Contract of doctoral studies*, [Annex IOSUD formulare, SER, p. 18-19](#)), which is subsequently analysed and approved by SDEAA' CSD and Director. Simultaneously with PhD student's Research plan development, Doctoral advisory committee is established by the PhD supervisor, based on analysis of formulated PhD student's research topic ([Annex IOSUD formulare](#)). Both of these documents are publicly available on official IOSUD-UVT's website (<https://drive.google.com/drive/folders/1HFRgk5H7c5SYtbBeJd2-CE2zsWA6PFen>).

Recommendations:

The indicator is fulfilled



Performance Indicator A.1.1.2. The doctoral school's Regulation includes mandatory criteria, procedures and standards binding on the aspects specified in Article 17, paragraph (5) of the Government Decision No. 681/2011 on the approval of the Code of Doctoral Studies with subsequent amendments and additions.

The aspects specified in Art. 17 (5) of Government Decision no. 681/2011 are translated into the Regulation of the Doctoral School of Economics and Business Administration (SDEAA) in Art. 4., Art. 5. (paragraph 8, letter f), Art. 6 (paragraphs 4 - 6), Art. 7., Art 9., Art 11. (paragraphs 1 – 2, 4 - 10), Art. 14. ([Annex SDEAA Regulament](#)).

Recommendations:

The indicator is fulfilled

Standard A.1.2. The IOSUD has the logistical resources necessary to carry out the doctoral studies' mission.

The IOSUD-UVT has all logistical resources to carry out the doctoral studies' mission. In this sense, IOSUD-UVT uses adequate IT resources in order to keep track of its PhD students and their studying progress, as well as procedures, practices and IT software to assure that the principles of ethics and academic integrity in writing doctoral theses are being followed.

Performance Indicator A.1.2.1. The existence and effectiveness of an appropriate IT system to keep track of doctoral students and their academic background.

ACADEMIS information system (Integrated Information System for ERP Management), a solution for streamlining university management by computerizing all processes, flows and procedures, comprised of UMS – schooling management component and SAP – economic-financial component, is in use at IOSUD-UVT ([SER, p. 21; Annex 9.ACADEMIS](#)). UMS (University Management System) ensures efficient administration of all data and information related to PhD students, their academic background and PhD study progress ([Annex 8.UMS](#)).

Recommendations:

The indicator is fulfilled

Performance Indicator A.1.2.2. The existence and use of an appropriate software program and evidence of its use to verify the percentage of similarity in all doctoral theses.

In accordance with provisions of higher order (Order 3897 / 16.05.2017 for amending the Regulation on the organization and functioning of the National Council for Validation of University Degrees, Diplomas and Certificates of 24.03.2016) and IOSUD-UVT's regulations and provisions (Methodology for organizing and developing of the defence process of the thesis in the WUT), the online IThenticate anti-plagiarism software (<http://www.ithenticate.com>) is used at the level of IOSUD-UVT to verify the degree similarity for all doctoral theses within IOSUD-UVT, and thereby also within SDEAA. PhD theses are analysed in IThenticate software ([Anexes 12.Ithenticate pag 1 & 13. Ithenticate pag 2](#)) before being defended in front of the doctoral advisory committees and before the public defences, and resulting similarity reports ([Annex 10.Similarity Report iunie](#)), accompanied by a resolutions of the PhD supervisors ([Annex 11.Rezolutie coordonator 1](#)), in which they evaluate similarity situations identified by the software, is submitted in full to CNATDCU for verification and validation ([SER, p. 22](#)). IOSUD-UVT's threshold value for IThenticate similarity reports is 10% ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person](#)), whereas doctoral thesis with



similarity report value which is slightly above 10% (11%, 12%,...) can be approved by PhD supervisor upon detail analysis of doctoral thesis text, while approval itself needs to be elaborated by PhD supervisor ([online meeting with academic staff](#)).

Recommendations:

The indicator is fulfilled

Standard A.1.3. The IOSUD makes sure that financial resources are used optimally, and the revenues obtained from doctoral studies are supplemented through additional funding besides governmental funding.

IOSUD-UVT, apart from providing occasional and random financial support upon request, does not have implemented planned and systematic approach to the reimbursement of their PhD students' professional training expenses. In this sense, it is expected from newly developed and introduced regulation and methodology (2021) to make significant improvement in this matter. At the DD's level, revenues obtained through research or institutional development/human resources grants exist is required amount, address relevant themes and do engage DD's PhD students, whereas PhD students' additional funding sources, besides government funding, are present, but not in a required or desirable amount.

Performance Indicator A.1.3.1. Existence of at least one research or institutional / human resources development grant under implementation at the time of submission of the internal evaluation file, per doctoral study domain under evaluation, or existence of at least 2 research or institutional development / human resources grant for the doctoral study domain, obtained by doctoral thesis advisors operating in the evaluated domain within the past 5 years. The grants address relevant themes for the respective domain and, as a rule, are engaging doctoral students.

Currently (at the time of submission of SER file) there are 2 research or institutional/human resource grants under implementation at DD, whereas in the last 5 years there were in total 5 research or institutional/human resource grants, obtained by PhD supervisor operating in DD. During the implementation of these grants, 4 DD's PhD students were engaged ([Annex 14.A.1.3.1.](#)). Additionally, in the last 5-7 years 2 human resource grants (lasting 18 months) have been obtained by SDEAA, from which 3 DD's PhD students benefited from *Performance and excellence in doctoral and postdoctoral research in the field of economic sciences in Romania*, co-financed from the European Social Fund/Sectoral Operational Program Human Resource Development 2007-2013, whereas 1 DD's student received grant (18 months) within the human resource project *Development of entrepreneurial skills for doctoral and postdoctoral students in the field of economic sciences – Support for PhD students and postdoctoral researchers* ([SER, p. 24-25; Anexx 7.Profesori si studenti proiecte](#)). In the same period, 1 DD's student benefited from the access to the human resource project *Competitive researchers at European level in the field of humanities and socio-economic sciences* (Multiregional Research Network (CCPE)) ([SER, p. 24-25](#)).

Recommendations:

The indicator is fulfilled



*Performance Indicator *A.1.3.2. The percentage of doctoral students active at the time of the evaluation, who for at least six months receive additional funding sources besides government funding, through scholarships awarded by individual persons or by legal entities, or who are financially supported through research or institutional / human resources development grants is not less than 20%.*

At the time of SER file there was only 1 DD's student who, in the last six months, received additional funding sources besides government funding, i.e. 18 months grant through human resource project *Development of entrepreneurial skills for doctoral and postdoctoral students in the field of economic sciences – Support for PhD students and postdoctoral researchers* (SER, p. 25). In the same time, at DD there was 26 PhD students ([Annex SDEAA Situatie studentii coordonator](#)), meaning that the percentage of doctoral students active at the time of the evaluation, who for at least six months receive additional funding sources besides government funding, is well below required 20%, i.e. 4%.

Recommendations:

The indicator partially fulfilled.

*Performance Indicator *A.1.3.3.1 At least 10% of the total amount of doctoral grants obtained by the university through institutional contracts and of tuition fees collected from the doctoral students enrolled in the paid tuition system is used to reimburse professional training expenses of doctoral students (attending conferences, summer schools, training, programs abroad, publication of specialty papers or other specific forms of dissemination etc.).*

According to the SER file, referenced annexes and online meetings, there are no evidence of systematic approach (procedures, pre-allocated amounts per students, related analysis, etc.) of IOSUD-UVT to reimbursement of professional training expenses of their PhD students, related to conference attendance, summer courses, internship abroad, publication of research papers, etc. General analysis on the traveling expenses for PhD students in 2018, made at the level of IOSUD-UVT ([Annex SDEAA Deconturi Deplasari 2018](#)), does not offer any valuable information on the % of the total amount of doctoral grants, obtained by the IOSUD-UVT, which is used to reimburse professional training expenses of its PhD students. In this sense, SER file clearly highlights this fact: 'at the level of the economic-financial department of the West University of Timișoara, there is no analytical breakdown of the amounts allocated for the mobility of PhD students on funding sources because the legislative provisions do not require such a measure' (SER, p. 26). Nevertheless, new regulation and methodology ([Annex IOSUD Metodologie sustinere financiara](#)), introduced at the IOSUD-UVT level in the time of preparation of SER file, aims to ensure that every IOSUD-UVT's PhD student has the right to receive annual financial support (reimbursement) for his/hers professional training expenses in amount of 10 - 30% of the value of an annual doctoral grant (% depending on the type of PhD students research activity/type of supervision) (Art. 7. – Art. 9.). In this, sense, PhD students did occasionally receive, upon their request, some form of financial support for conference attendance and similar activities from FEAA ([online meeting with academic staff](#)), whereas SDEAA, which does not have mandate to reimburse

¹ The indicators marked with an asterisk (*) hold a special status, referring exclusively to the evaluation of doctoral studies domains, as per Article 12 from the annex No.1 of the Order of the minister of education No. 3651/12.04.2021 approving the Methodology for evaluating university doctoral studies and the system of criteria, standards and performance indicators used in the evaluation. In case they are not met, the Agency extends a period of maximum 3 years to IOSUD to correct the respective deficiencies.



professional training expenses of its PhD students, expect that newly introduced regulation and methodology will bring significant improvements in this matter ([online meeting with SDEAA's/DD's contact person](#)).

Recommendations:

The indicator is partially fulfilled.

Criterion A.2. Research infrastructure

At the level of IOSUD-UVT, and especially at the level of FEAA/SDEAA, teachers, PhD supervisors and PhD students have access to relatively modern infrastructure to support their PhD studies' specific activities. Nevertheless, in order to keep pace with rapid developments and improvements of available research tools in economic fields, future investments in modernization of existing research infrastructure, at the levels of SDEAA and DD, are more than welcome.

Standard A.2.1. The IOSUD has a modern research infrastructure to support the conduct of doctoral studies' specific activities.

-

Performance Indicator A.2.1.1. The venues and the material equipment available to the doctoral school enable the research activities in the evaluated domain to be carried out, in line with the assumed mission and objectives (computers, specific software, equipment, laboratory equipment, library, access to international databases etc.). The research infrastructure and the provision of research services are presented to the public through a specific platform. The research infrastructure described above, which was purchased and developed within the past 5 years will be presented distinctly.

DD uses resources of IOSUD-UVT and FEAA for carrying out its activities. In this sense, DD has adequate equipment: a dedicated classrooms at FEAA's headquarters for its PhD students (D02, D06, 203, 204, 205, 111, 211, 302, 305, 306), with required number of computers (20-25) and Internet access, and if necessary, availability of specially arranged spaces of IOSUD-UVT for the purpose of thesis defences, conferences, etc. (e.g. rooms A01, A11 002 and 005); discussion rooms (P02, P05), Google room and MindHub student space ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person; Annex scurta descriere a infrastructurii; SER, p. 27-28](#)). DD's students, under the conditions of internal regulations and based on the student card, have access to research infrastructure of FEAA and FEAA's research center East-European Center for Research in Economics and Business - ECREB (computers, software, library, access to international databases; resources and adequate software licenses - STATA, IBM SPSS Statistics Standard, Eviews, DEA Frontier, Researchers Dataset, Python, temporary acces though POCU project to Thompson Reuters Eikon, Grammarly platform, Turnitin, Ithenticate in agreement with PhD supervisor), as well as research infrastructure of IOSUD-UVT (electronic resources provided by Central University Library Timișoara, such as Anelis Plus, Web of Science, CEEOL, SCOPUS, Sage, Springer Link, Wiley Journals, etc. <http://www.bcut.ro/Informatii-generale-s31-ro.htm>; electronic catalogue of the Central University Library 'Eugen Todoran', with 334,656 bibliographic units, <http://aleph.bcut.ro/F?RN=204446683>; Anelis with free access to all essential databases such as Web of Science, Scopus, SpringerLink e-journals, etc., <https://intranet.uvt.ro/>, <https://portal.anelisplus.ro/>) ([Annex scurta descriere a infrastructurii; SER, p. 28](#)). PhD students can access listed electronic resources from networks and dormitories of the IOSUD-UVT and from library networks. Within the last 5 years various IT equipment and 10 software were bought at



the level of SDEAA/FEAA, among which Soft educational STATA 16SE and Audit Analytics database access can be emphasized ([Annex Infrastructure 2016-2020](#); [Exemple achizitii infrastructura echipamente 2016-2020](#); [Audit Analytics West Univ Timisoara Invoice EU 12 4 2020](#)).

Recommendations:

The indicator is fulfilled

Criterion A.3. Quality of Human Resources

DD possesses highly qualified and scientifically productive academic team. DD's PhD supervisors, with their involvement and dedication to the development of new highly skilled researchers (PhD graduates), are foundation of DD's effective functioning and achievement of its main purpose.

Standard A.3.1. At the level of each domain there are sufficient qualified staff to ensure the conduct of doctoral study program.

At DD, despite some unexpected circumstances, there is a sufficient qualified staff to conduct doctoral study program. Academic background and current workload of PhD supervisors speak in favour of this conclusion.

Performance Indicator A.3.1.1. Minimum three doctoral thesis advisors within that doctoral domain, and at least 50% of them (but no less than three) meet the minimum standards of the National Council for Attestation of University Degrees, Diplomas and Certificates (CNATDCU) in force at the time when the evaluation is carried out, which standards are required and mandatory for obtaining the enabling certification.

At DD there are currently 7 PhD supervisors, from which 4 PhD supervisors fully meet the minimum standards of the CNATDCU (4 > min 3; 66.67% > min 50%), 2 PhD supervisors partially meet mentioned standards, whereas 1 PhD supervisor has the status of retired professor and thereby does not meet the standards ([Annex SDEAA situatie standarde](#); [Annex SDEAA A.3.1.1.](#), [Annex 3.fise verificare suplimentare](#); [Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person](#); [SER, p. 29](#)).

Recommendations:

The indicator is fulfilled

*Performance Indicator *A.3.1.2. At least 50% of all doctoral advisors have a full-time employment contract for an indefinite period with the IOSUD.*

From the 7 PhD supervisors at DD, 5 of them are tenured teachers at IOSUD-UVT (71,42%), employed for an indefinite period, 1 PhD supervisor is tenured teacher at another higher education institution, while 1 PhD supervisor is an associate teacher (retired) at IOSUD-UVT ([Anexe SDEAA Adeverinte](#); [Annex 16.Adeverinta contracte conducatori.pdf](#); [Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person](#));

Recommendations:

The indicator is fulfilled



Performance Indicator A.3.1.3. The study subjects in the education program based on advanced higher education studies pertaining to the doctoral domain are taught by teaching staff or researchers who are doctoral thesis advisors / certified doctoral thesis advisors, professors / CS I or lecturer / CS II, with proved expertise in the field of the study subjects they teach, or other specialists in the field who meet the standards established by the institution in relation with the aforementioned teaching and research functions, as provided by the law.

All 8 courses offered by SDEAA to its PhD students, as a part of advanced higher education studies, are taught by teachers who have the status of PhD supervisors. Apart from that, majority of teachers have rich professional and academic expertise and have demonstrated high level of scientific productivity in the field of the courses they teach on advanced higher education studies. Nevertheless, some of the courses are taught by the teachers whose academic and professional background does not relate closely to the scientific and professional fields of courses they teach ([Annexes SDEAA Plan de invatamant 2015-2020](#); [Anexx SDEAA CV Stiintific](#); [Annex 17.Training programme curriculum CVs of teachers](#)).

Recommendations:

The indicator is fulfilled

*Performance Indicator *A.3.1.4. The percentage of doctoral thesis advisors who concomitantly coordinate more than 8 doctoral students, but no more than 12, who are themselves studying in doctoral programs² does not exceed 20%.*

In the academic year 2020-2021 there was no PhD supervisor who concomitantly coordinated more 8 PhD students ([Annex SDEAA Situatie studenti coordonator](#)), including PhD students who were in the status of extension of interruption ([SER, p. 30](#)). Currently (2021-2022), there is only 1 PhD supervisor who concomitantly coordinated more 8 PhD students (11), due to the transfer of PhD students from another PhD supervisor at DD, who is on sick leave at the moment ([Annex 15.Situatie doctoranzi per coordinator: Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person](#)). In both cases/academic years, the required limit of max 20% of such PhD supervisors is satisfied at DD.

Recommendations:

The indicator is fulfilled.

Standard A.3.2. The Doctoral advisors within the domain are carrying out a scientific activity visible at international level.

DD's PhD supervisors are very productive and internationally visible in DD's respective field. Their scientific activity is constantly on a very good level and continues to be for the last 5 years, as evidences in their publications, impacts of their publications and memberships achieved.

² 3 years for the doctoral university studies with the duration stipulated at Article 159, paragraph (3), respectively 4 years for the doctoral university studies with the duration stipulated at Article 174, paragraph (3) of the Law of national education No.1/2011 with subsequent amendments and additions, with additional extension periods approved as per Article 39, paragraph (3) of the Code of doctoral studies approved by the GD No. 681/2011 with subsequent amendments and additions.



Performance Indicator A.3.2.1. At least 50% of the doctoral thesis advisors in the evaluated domain have at least 5 Web of Science- or ERIH-indexed publications in magazines of impact, or other achievements of relevant significance for that domain, including international-level contributions that indicate progress in scientific research - development - innovation for the evaluated domain. The aforementioned doctoral thesis advisors enjoy international awareness within the past five years, consisting of: membership on scientific boards of international publications and conferences; membership on boards of international professional associations; guests in conferences or expert groups working abroad, or membership on doctoral defense commissions at universities abroad or co-leading with universities abroad.

At the evaluated DD, 6 out of 7 PhD supervisors (85,71%), have at least 5 Web of Science indexed publications, totalling 69 Web of Science publications from all DD's 7 PhD supervisors (on average 10 WoS publications per PhD supervisor), from which 39 publications has been published in last 5 years ([Annex SDEAA situație standardă: Annex 02 Fisa de indeplinire std min BogdanVictoria](#)). However, significant number (cca 20-25%) of mentioned WoS publications is published in several journals whose primary aim, scope and journal ranking is not within the field of accounting or even within the field of business, management and accounting, thereby diminishing the quality and relevance level of those publications (e.g. *Sustainability, International Journal of Environmental Research and Public Health, Archives of Biological Science*, etc.) ([Annex SDEAA A.3.1.1.](#)). Additionally, PhD supervisors enjoy international awareness in the last 5 years through memberships in scientific boards of international conferences, in boards of international professional associations, in international projects, through invited lectures on conferences, etc. ([Annex SDEAA CV stiintific; 18.CVs of PhD supervisors](#)).

Recommendations:

The indicator is fulfilled.

*Performance Indicator *A.3.2.2. At least 50% of the doctoral thesis advisors in a specific doctoral study domain continue to be active in their scientific field, and acquire at least 25% of the score requested by the minimal CNATDCU standards in force at the time of the evaluation, which are required and mandatory for acquiring their enabling certificate, based on their scientific results within the past five years.*

At DD, not all, but more than 50% of all PhD supervisors (6) are scientifically active in the last 5 years, obtaining more than minimally required 25% of CNATDCU minimum standards, required and mandatory to obtain the habilitation certificate ([19.PhD Supervisors criteria assessment; SER, p. 31; 02 Fisa de indeplinire std min BogdanVictoria](#)).

Recommendations:

The indicator is fulfilled.

Domain B. EDUCATIONAL EFFECTIVENESS

DD has relatively favourable situation in terms of PhD candidates' interest for its doctoral programme and even has some capacity to attract larger number of PhD candidates. Admission, which is being conducted in accordance with developed and appropriate methodology, together with other measures and policies, needs adjustments in the future in order to lower concerning drop-out rates and trends. Apart from deficiencies related to syllabuses and learning outcomes, the content of the doctoral programme, accompanied with intensive and individualized approach to PhD students (PhD supervisors,



research supervisors), is well designed for developing PhD students into skilled researchers in the field of Accounting. Following this, PhD students are productive in terms of their scientific output (quantity), but do need to improve the quality level of their publications.

Criterion B.1. The number, quality and diversity of candidates enrolled for the admission contest

Relatively favourable situation related to number of PhD candidates overall and those from outside of IOSUD-UVT, compared to budgeted places, leads to conclusion that DD has certain capacity to attract larger number of PhD candidates. Admission contest at DD is being conducted in accordance with developed methodology, taking into account PhD candidates' academic, research and professional performance, but drop-out results and trends at DD indicate that admission contest/process needs to be adjusted in the future.

Standard B.1.1. The institution organizing doctoral studies has the capacity to attract candidates from outside the higher education institution or a number of candidates exceeding the number of seats available.

-

*Performance Indicator *B.1.1.1. The ratio between the number of graduates of masters' programs of other higher education institutions, national or foreign, who have enrolled for the doctoral admission contest within the past five years and the number of seats funded by the state budget, put out through contest within the doctoral domain is at least 0.2 or the ratio between the number of candidates within the past five years and the number of seats funded by the state budget put out through contest within the doctoral studies domain is at least 1,2.*

The ratio between the number of candidates within the past 5 years and the number of seats funded by the state budget put out through contest within the DD is 1,13, which is slightly below minimum required 1,2 ([SER, p. 34-35; Annex 1.evolutie drd 2016-2021 DETALIATA c](#)). The second ratio between the number of graduates of masters' programs of other higher education institutions, national or foreign, who have enrolled for the doctoral admission contest within the past 5 years and the number of seats funded by the state budget, put out through contest within the DD, is 0,50, which is well above minimum required 0,2 ([Annex 20.ALTE MASTERE; Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person](#)). Although one ratio has questionable value, when considering both ratios, DD has favourable situation and certain capacity to attract a larger number of candidates on its PhD study programme.

Recommendations:

The indicator is fulfilled.

Standard B.1.2. Candidates admitted to doctoral studies demonstrate academic, research and professional performance.

SDEAA have developed detailed methodology for admission of PhD students to its doctoral study programs, posted on official websites and put in practice. Following mentioned methodology, DD selects their PhD students based on their academic, research and professional performance, however, concerning drop-out rate suggests that mentioned admission process needs to be adjusted in the future.



*Performance Indicator *B.1.2.1. Admission to doctoral study programs is based on selection criteria including: previous academic, research and professional performance, their interest for scientific or arts/sports research, publications in the domain and a proposal for a research subject. Interviewing the candidate is compulsory, as part of the admission procedure.*

Admission procedure at DD is being conducted in compliance with detailed SDEAA's methodology regarding the organization and implementation of the admission contest for doctoral studies ([Annex SDEAA Metodologie admitere](#)), posted on IOSUD-UVT's and CSUD's official websites (https://drive.google.com/drive/folders/1PYkPRUQQTW0duUH5XANJc_gaGvxlJKmB; <https://doctorat.uvt.ro/?p=10934>). In this sense, admission/entrance exam consists of entrance examination in which PhD candidate, in front of admission commission, presents his/hers scientific research project, prepared according to the predefined structure (topic, project summary, content of the scientific research project, objectives and research activities within the project, plan for disseminating the results of doctoral research, elements of the candidate's previous scientific/research activity) ([SER, p. 35, Annex SDEAA Metodologie admitere/Annex 2](#)). The assessment of the PhD candidate for the entrance exam is being carried out by the admission commission using SDEAA's official Evaluation sheet with list of criteria and indicators, generally divided in two groups: Evaluation of the research project (50% of points) and Evaluation of the professional training activity and of the previous scientific activity of the candidate (50% of points) ([Annex SDEAA Metodologie admitere/Annex 3](#)).

Recommendations:

The indicator is fulfilled.

Performance Indicator B.1.2.2. The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years after admission³ does not exceed 30%.

In last 5 years (2015/2016-2019/2020), 11 PhD students have been expelled or withdrew from DD's PhD study programme within 3 or 4 years after admission ([Annex SDEAA Retrasi pe domenii](#)). These 11 former DD's PhD students count for 34,4% of total number of DD's enrolled PhD students (32) ([SER, p. 37](#)), a expelling rate which slightly exceeds maximum level of 30%.

Recommendations:

The indicator is partially fulfilled.

Criterion B.2. The content of doctoral programs

DD's doctoral programme, containing pool of 8 subjects related to PhD research skills and ethics and academic integrity, from which each PhD student chooses minimum of 4 subjects (*Ethics and academic integrity* being mandatory), then 3 progress reports (1 in each academic year) and required publishing activities of PhD student (conferences, articles), is appropriate for PhD students' development in terms of research competencies and ethical behaviour in science. In his/hers personal and doctoral thesis development during the doctoral programme study, each PhD student is individually and intensively guided by his/hers PhD supervisor and allocated doctoral advisory committee through regular and additional meetings, individual conversation/discussion and publishing collaboration (very favourable ratios at DD related to PhD students vs. PhD supervisors or research supervisors). On the other hand,

³ 3 years for the doctoral university studies with the duration stipulated at Article 159, paragraph (3), respectively 4 years for the doctoral university studies with the duration stipulated at Article 174, paragraph (3) of the Law of national education No. 1/2011 with subsequent amendments and additions.



syllabuses of subjects being offered (and held) at DD's doctoral study programme show deficiencies in terms of content inconsistency and learning outcomes definition.

Standard B.2.1. The training program based on advanced university studies is appropriate to improve doctoral students' research skills and to strengthen ethical behavior in science.

Performance Indicator B.2.1.1. The training program based on advanced academic studies includes at least 3 disciplines relevant to the scientific research training of doctoral students; at least one of these disciplines is intended to study in-depth the research methodology and/or the statistical data processing.

The structure of training programme based on advanced university studies is common to all SDEAA's DDs (Accounting, Economics, Finance, Management, Marketing), and, apart from the course *Ethics and academic integrity*, which is mandatory for all SDEAA's PhD students, each PhD student, in agreement with his/hers PhD supervisor, chooses at least 3 additional subjects from the offered list of subjects ([online meeting with SDEAA's/DD's contact person](#)). For the academic years 2019/2020 and 2020/2021, the training programme based on advanced university studies for DD was comprised of pool of 8 subjects ([Anexxes SDEAA Plan de învățământ 2019/2020 & 2020/2021](#)), from which, according to their syllabuses, 6 are relevant (some in smaller and some in larger amount) to the scientific research training of DD's doctoral students (*Methodology of economics, Conceptual developments and paradigmatic changes in business, Academic writing, Research methodology, Macroeconomic modelling, and Scientometrics and evaluation of scientific research*) ([Anexx SDEAA Fise disciplina](#)). Although all listed subjects cover some aspects of research methodology, and some of the subjects cover some aspects of statistical data processing, subject *Research methodology* studies in depth the research methodology needed for DD's PhD students to progress on their PhD study and to defend their PhD thesis ([Anexx SDEAA Fise disciplina](#)). In the academic years 2015/2016 – 2018/2019, the training programme based on advanced university studies for DD was comprised of pools of 5-7 subjects, but still had at least 3 subjects relevant to the scientific research training of doctoral students and at least one subject intended to study in-depth the research methodology and/or the statistical data processing ([Anexxes SDEAA Plan de învățământ 2015/2016 - 2018/2019](#)).

Recommendations:

The indicator is fulfilled.

Performance Indicator B.2.1.2. At least one discipline is dedicated to Ethics and Intellectual Property in scientific research or there are well-defined topics on these subjects within a discipline taught in the doctoral program.

From the academic year 2018/2019 onwards, the training programme based on advanced university studies for DD contains mandatory subject entirely dedicated to scientific research's ethics and intellectual property, entitled *Ethics and academic integrity*, whereas some other subjects on the training programme, such as *Academic writing* and *Scientometrics and evaluation of scientific research* relate in some extent to ethics issues in scientific research ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person; Anexxes SDEAA Plan de învățământ 2018/2019 – 2020/2021; Anexx SDEAA Fise disciplina](#)).

Recommendations:

The indicator is fulfilled



Performance Indicator B.2.1.3. The IOSUD has mechanisms to ensure that the academic training program based on advanced university studies addresses „the learning outcomes”, specifying the knowledge, skills, responsibility and autonomy that doctoral students should acquire after completing each discipline or through the research activities⁴.

At the beginning of each academic year, the SDEAA's curriculum is being approved through three-step procedure: 1) draft of proposed lectures (by CSD), 2) discussion and revision of the draft of proposed lectures (by all SDEAA's members/PhD supervisors), and 3) final approval of curriculum (by IOSUD-UVT) ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person; Annexes Extras PV Plan invatamant 2020/2021 - 2021/2022](#)). SDEAA has developed Grid 1 (level descriptors of the structural elements of the scientific, professional and transversal competences associated to the training program based on advanced university studies) and Grid 2 (content areas, the studied subjects and the allocated credits), which need to be mutually correlated ([Annex SDEAA Grila 1](#), [Annex SDEAA Grila 2](#)). Through these tools, SDEAA monitors the subjects being offered to PhD students and ensures that PhD students acquire required competencies, skills and attitudes ([SER, p. 37](#)). Nevertheless, subjects' syllabuses, as a final written documents being presented to PhD students to choose from, encompassing subject's structure, topics, learning outcomes and competencies acquired, demonstrate diversity in terms of syllabus structure itself (e.g. listed bibliography, evaluation methods, etc.), and competencies' and learning outcomes' definition. Namely, there are variations in the form and number of competencies defined per subject (transversal, professional), whereas some professional competencies are even identical for two different subjects. Learning outcomes in subjects' syllabuses are mainly listed under the category 'subject's specific objectives' and their number ranges from 0 (no listed learning outcomes/specific objectives for subject) to 5 per subject. Learning outcomes definitions, for subjects where they exist, lack necessary aspects such as responsibility and autonomy that PhD students should acquire within these learning outcomes ([Anexx SDEAA Fise disciplina](#)). The students are not familiar with the meaning of the relationship between the required PhD student's workload and allocated ECSTS credits per each course or other PhD study activity ([on line meeting with graduates](#)).

Recommendations:

The indicator is partially fulfilled

*Performance Indicator *B.2.1.4. All along the duration of the doctoral training, doctoral students in the domain receive counselling/guidance from functional guidance commissions, which is reflected in written guidance and feedback or regular meeting.*

According to the SDEAA Regulation (Art. 15), each PhD student, apart from the guidance and coordination from PhD supervisor, receives counselling/guidance from doctoral advisory committee, specifically established at the beginning of PhD study for PhD student's research/doctoral thesis topic ([Annex SDEAA Regulament](#)). Apart from three presentations sessions for progress reports (one in each academic year) and doctoral thesis presentation (prior to its public defence) in front of doctoral advisory committee, PhD student also receives access from SDEAA to contact information of the members of the committee and has the option to contact them for additional counselling/guidance ([SER, p. 38](#)). In this

⁴ Or by what the graduate should know, understand and to be able to do, according to the provisions of the Methodology of 17 March 2017 regarding inscription and registration of higher education qualifications in the National Register of Qualifications in Higher Education (RNCIS) approved by the Order No.3475/2017 with subsequent amendments and additions.



sense, PhD student can benefit from additional meetings with doctoral advisory committee, e-mail conversation and, in some cases, even joint publishing of scientific paper with the member(s) of the committee ([online meeting with students](#)). As a result of mentioned meetings and communication (at least 4 regular meetings with doctoral advisory committee during his/hers PhD study), PhD student receives committee's observations and guidance ([Annexes Pv rapoarte](#); [Annexes PV comisia de indrumare](#)). At the time of SER submission (2020/2021), there were 27 doctoral advisory committees formed at DD, in which 29 teaching staff/researchers were engaged in guiding DD's PhD students ([Annex SDEAA Comisii indrumare](#); [Annex 24.Contabilitate comisii de indrumare 2015 2021](#)).

Recommendations:

The indicator is fulfilled.

Performance Indicator B.2.1.5. For a doctoral study domain, the ratio between the number of doctoral students and the number of teaching staff/researchers providing doctoral guidance must not exceed 3:1.

In current academic year 2021/2022, total of 32 teaching staff/researchers is engaged in providing doctoral guidance in 26 doctoral advisory committees at DD (ratio = 0,81). In the last 5 years (2016/2017-2020/2021), the ratio between the number of doctoral students and the number of teaching staff/researchers providing guidance is 0,84 (average number of PhD students per year / average number of teaching staff/researchers in doctoral advisory committees per year => 22,8 / 27,2) ([Annex 24.Contabilitate comisii de indrumare 2015 2021](#)). In both cases, the specified ratio is well below the prescribed maximum value of 3 (3/1), i.e. 0,81 and 0,84.

Recommendations:

The indicator is fulfilled.

Criterion B.3. The results of doctoral studies and procedures for their evaluation.

DD's PhD students, during their PhD study, capitalize on their research results and produce scientific output in significant volume. Apart from specific and representative papers published by PhD students, the quality of their overall scientific output during PhD study can and needs to be on the higher level, i.e. principle quality before quantity. In terms of doctoral theses evaluations, DD ensures objectivity and rigor in the evaluations by engaging diverse set of reviewers from outside IOSUD-UVT.

Standard B.3.1. Doctoral students capitalize on the research through presentations at scientific conferences, scientific publications, technological transfer, patents, products and service orders.

DD's PhD students, following their research, are productive in terms of scientific publications and especially presentations at scientific conferences. However, the quality of PhD students' scientific output (presentations, publications) does not follow its significant quantity.

Performance Indicator B.3.1.1. For the evaluated domain, the evaluation commission will be provided with at least one paper or some other relevant contribution per doctoral student who has obtained a doctor's title within the past 5 years. From this list, the members of the evaluation commission shall randomly select 5 such papers / relevant contributions per doctoral study domain for review. At least 3 selected papers must contain significant original contributions in the respective domain.

Overall 30 representative scientific papers (at least 1 per PhD student, papers not made available for 2 PhD students), authored by DD's PhD students awarded PhD title in last 5 years ([Annex 24.Relevant articles](#)), were made available to Expert Panel. From the available list, Expert Panel randomly chose 5



PhD students' scientific papers for detail review, and after the review 3 of them were judged as scientific papers with significant original contributions in the respective domain. Although some of them contain significant original contributions, reviewed PhD students' scientific papers are all published in Romanian journals with modest indexation, whereas 1 paper is published only in Romanian language. Despite some specificities of accounting as scientific discipline (national regulations, standards, etc.), PhD students' scientific papers should be prepared on higher academic quality level and published in journals with higher visibility and scientific/international impact.

Recommendations:

The indicator is fulfilled.

*Performance Indicator *B.3.1.2. The ratio between the number of presentations of doctoral students who completed their doctoral studies within the evaluated period (past 5 years), including posters, exhibitions made at prestigious international events (organized in the country or abroad) and the number of doctoral students who have completed their doctoral studies within the evaluated period (past 5 years) is at least 1.*

32 PhD students, who have completed their PhD study at DD in the last 5 years, have delivered 74 presentations on national and international conferences ([Anexx SDEAA B.3.1.2; SER p. 40](#)). Following these numbers, the ratio between the number of presentations delivered by DD's PhD students, who completed their PhD studies within the last 5 years, and the number DD's PhD students, who completed their PhD studies within the last 5 years, is 2,31 ($74 / 32 = 2,31$), which is well above minimum required ratio of 1. Nevertheless, majority of events on which presentations took place were conferences held in Romania and organized by Romanian universities, often with predominantly domestic boards and committees, thereby somewhat questioning or diminishing international relevance and prestige of mentioned events ([Annex 25. Information on PhD Students' conferences](#)).

Recommendations:

The indicator is fulfilled

Standard B.3.2. The Doctoral School engages a significant number of external scientific specialists in the commissions for public defence of doctoral theses in the analysed domain.

The Doctoral School ensures diversified pool of external evaluators for DD's PhD theses, i.e. engages sufficient number of external scientific specialist in commissions for public defence of doctoral theses at DD.

*Performance Indicator *B.3.2.1. The number of doctoral theses allocated to one specialist coming from a higher education institution, other than the evaluated IOSUD should not exceed two (2) in a year for the theses coordinated by the same doctoral thesis advisor.*

In the period of last 5 years, the total number of 19 external evaluators from higher education institutions, other than IOSUD-UVT, have been engaged in doctoral theses defence committees. None of the mentioned external evaluators had been allocated to more than two doctoral thesis in one year ([Anexx SDEAA Comisii sustinere; Annex 26.Public defence Accounting B.3.2.2.](#)).

Recommendations:

The indicator is fulfilled.



*Performance Indicator *B.3.2.2. The ratio between the doctoral theses allocated to one scientific specialist coming from a higher education institution, other than the institution where the defense on the doctoral thesis is organized, and the number of doctoral theses presented in the same doctoral study domain in the doctoral school should not exceed 0.3, considering the past five years. Only those doctoral study domains in which minimum ten doctoral theses have been presented within the past five years should be analysed.*

In the period of 2016-2020, at DD there were 32 doctoral thesis presented/defended. In the same period, the maximum number of doctoral thesis allocated to one specialist/external evaluator from higher education institutions, other than IOSUD-UVT, is 6, leading to the conclusion that the ratio of 0,19 for this performance indicator ($6 / 32 = 0,19$) is well below the prescribed maximum value of 0,3. ([Anexx SDEAA Comisii sustinere; Annex 26.Public defence Accounting B.3.2.2.](#)).

Recommendations:

The indicator is fulfilled.

Domain C. QUALITY MANAGEMENT

Internal quality assurance system is in place at the level of IOSUD-UVT and delegated to the level of DD. Although majority of formulated formal procedures, policies and formalized efforts take place at the level of IOSUD-UVT and DD, subsequent corrective and improvement actions and measures, based on analyses conducted, do not take place in desirable amount. Additionally, at the level of IOSUD-UVT there is a formulated internationalization strategy and significant doctoral study programmes' internalization efforts (mobility agreements, international promotion of doctoral study programmes), whereas joint doctoral programme or inclusion of foreign experts/teachers in DD's doctoral studies activities does not exist. DD, through IOSUD-UVT's website and related subsections, provides its PhD candidates, PhD students and other interested parties with all the necessary information regarding its doctoral programme activities, but there is also room for improvements here.

Criterion C.1. Existence and periodic implementation of the internal quality assurance system

Internal quality assurance system is put place at the level of IOSUD-UVT and through SDEAA delegated also to the level of DD. By applying the majority of developed and required formal procedures, policies and activities, SDEAA and DD invest formalized efforts, predominantly on periodic basis, in assuring defined level of quality. On the other hand, subsequent actions and measures, developed and implemented on the basis of quality assurance system's conducted monitoring and analyses, and aimed at continuous improvements of the academic and administrative processes, are lacking in current internal quality assurance system's functioning at the level of SDEAA and consequently at the level of DD also.

Standard C.1.1. There are an institutional framework and procedures in place and relevant internal quality assurance policies, applied for monitoring the internal quality assurance.

Performance Indicator C.1.1.1. The Doctoral school in the respective university study domain shall demonstrate the continuous development of the evaluation process and its internal quality assurance following a procedure developed and applied at the level of the IOSUD, the following assessed criteria being mandatory:

(a) the scientific work of Doctoral advisors;



- (b) the infrastructure and logistics necessary to carry out the research activity;*
- (c) the procedures and subsequent rules based on which doctoral studies are organized;*
- d) the scientific activity of doctoral students;*
- e) the training program based on advanced academic studies of doctoral students;*
- f) social and academic services (including for participation at different events, publishing papers etc.) and counselling made available to doctoral students.*

The IOSUD-UVT organizes periodically internal evaluations of their doctoral schools, focusing in internal evaluation reports on the development of logistic infrastructure necessary for the research activity, the scientific activity of PhD advisors and the development of norms and procedures for carrying out the activities within the doctoral schools ([SER, p. 42](#), <http://doctorat.uvt.ro/?p=7572>, <http://doctorat.uvt.ro/?p=7718>, <http://doctorat.uvt.ro/?p=7604>). For SDEAA, internal evaluation report was created in year 2018 ([Autoevaluare-Scoala-doctorala-de-Economie-si-Administrarea-Afacerilor.pdf \(uvt.ro\)](#)) and no subsequent (2018 onwards) evaluation report was produced, due to the changes in collecting and reporting of information ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person](#)). For the years 2019 and 2020, a Dean of Faculty of Economy and Business Administration Reports, including sections focused on reporting the activity of SDEAA, were prepared by CSD and its administrative staff, then submitted to Dean's office to be later approved by Faculty Council, whereas resulting corrective actions are responsibility of CSD. These reports include 1) quantitative analysis/evolution of the number of students (total, foreign, expelled, etc.) at SDEAA and at DDs, covering last 2 or 3 years; 2) number of habilitation processes (academic staff) in one year at each DD; 3) the list of events organised by the SDEAA in partnership with FEAA's research centre (ECREB) and dedicated to the PhD students; and 4) inferences, negative aspects, difficulties, challenges and proposed solutions for the activity of the SDEAA in the next academic year ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person; Annexes Raport Decan FEAA 2019-2020](#)). Scientific activity of PhD supervisors is monitored every two years in the context of CNFIS IC reports and an URAP system (<http://urap.uvt.ro>), enabling digital reporting of individual assessment sheets of PhD supervisors (updating of individual assessment sheet, automatic upload of articles indexed in Scopus and WoSCC and their citations, download of individual assessment sheet and Annex 5 of the CNFIS reporting), has been put in place at the level of IOSUD-UVT ([SER, p. 42](#)). URAP system will be operational in full capacity by the end of 2021, whereas in the time of SER report it enables, for the field of Accounting, all above listed functionalities except Annex 5 of the CNFIS reporting ([SER, p. 42](#); [Annex 29.URAP 2.0](#)). The infrastructure and logistics necessary to carry out the research activity of PhD students of SDEAA is being managed by FEAA and, for some resources, by IOSUD-UVT ([SER, p. 43](#); [Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person; Annex 16.Infrastructure](#)). IOSUD-UVT's regulations and procedures define SDEAA's functioning (<https://doctorat.uvt.ro/?cat=37>). From IOSUD-UVT's regulations and procedures, such as CSUD's annually customized admission methodologies, approved by Board of Directors of UVT and by University Senate (<https://doctorat.uvt.ro/?cat=43>; <http://doctorat.uvt.ro/?p=8818>), or procedures for completing doctoral studies (<http://doctorat.uvt.ro/?p=9462>, <http://doctorat.uvt.ro/?p=9493>), SDEAA devises its own specific regulations and procedures ([Annex SDEAA Regulament](#), [Annex SDEAA Metodologie admitere](#)). Apart from PhD supervisors' and doctoral advisory committees' supervisions, PhD students' scientific activity is being recorded by the Department of Scientific Research and Artistic Creation of UVT, and in March 2021, together with PhD supervisors' scientific productivity analysis and SWOT analysis for each DD, an analysis of PhD students'



publications was conducted, identifying 23 papers published in Web of Science journals and proceedings by DD's PhD students who graduated in the last 5 years, whereas publication list of each PhD student accompanies this/hers PhD thesis when submitted for analysis ([SER, p. 44](#); [Annex 30.Statistici-SC-v2-1](#)). The document entitled Research Plan, developed by the PhD student in coordination with his/hers PhD supervisor at the start of PhD study (when signing the Study Agreement), specifies the topics and periods of PhD student's progress reports, the structure of the training program based on advanced university studies, PhD student's scientific research projects, mobilizations, etc. ([SER, p. 44-45](#)). Research Plan for each PhD student is subsequently analysed and approved by SDEAA' CSD and Director. IOSUD-UVT's Center for Counselling and Career Orientation (<http://www.ccoc.uvt.ro/>), whose organization and functioning is defined by specific regulations (*Regulations for the organization and functioning of the Center for Counselling and Career Orientation*, <https://ccoc.uvt.ro/wp-content/uploads/2019/02/ROF-CCOC.pdf>) offers students orientation, vocational, and psychological counselling services to PhD students. PhD students' attending local, national, international scientific events and publishing articles is occasionally financially supported by the grant funds (doctoral, support, faculty, national or international research and development) available in specific moment, and is regulated by *Methodology for accessing institutional resources for professional formation by Ph.D. students* ([SER, p. 45](#)). Listed activities and analyses demonstrate the presence of various elements of evaluation process and quality assurance at SDEAA, following IOSUD-UVT's predefined guidelines, regulations and procedures.

Recommendations:

The indicator is fulfilled.

*Performance Indicator *C.1.1.2. Mechanisms are implemented during the stage of the doctoral study program to enable feedback from doctoral students allowing to identify their needs, as well as their overall level of satisfaction with the doctoral study program in order to ensure continuous improvement of the academic and administrative processes. Following the analysis of the results, there is evidence that an action plan was drafted and implemented.*

In order to receive feedback from its PhD students regarding the degree of their satisfaction with the activities carried out within the doctoral studies programme, SDEAA implements questionnaire, as an evaluation mechanism, twice in an academic year, i.e. at the end of each teaching semester ([SER, p. 46, online meeting with students](#)). Relatively short questionnaire aims to gather information on the PhD student's satisfaction with the collaboration with PhD supervisor and with the doctoral advisory committee, on PhD student's satisfaction with the organization of the subjects provided in the first year, on the motivations of the PhD student for choosing the doctoral studies programme, on PhD student's suggestions for improving the activities, and on the utility perceived by PhD student in supporting his/hers professional career and in relation to the labour market ([Annex SDEAA Chestionar](#)). No formal action plan or similar operational document, directly derived from the analyses of questionnaire data and results, and aimed on resolving identified deficiencies and problems, was presented to Expert Panel.

Recommendations:

The indicator fulfilled.



Criterion C.2. Transparency of information and accessibility of learning resources

DD, through IOSUD-UVT's website and related subsections, provides its PhD candidates, PhD students and other interested parties with all the necessary information regarding its doctoral programme activities. Nevertheless, mentioned website, with its related subsections, need improvements in structure and content. During their PhD study at DD, PhD students have access to all the learning resources needed for them to complete doctoral programme, such as free access to relevant scientific databases, access to two anti-plagiarism software and access to all relevant research and training facilities and equipment.

Standard C.2.1. Information of interest to doctoral students, future candidates and public interest information is available for electronic format consultation.

-

Performance Indicator C.2.1.1. The IOSUD publishes on the website of the organizing institution, in compliance with the general regulations on data protection, information such as:

- (a) the Doctoral School regulation;*
- (b) the admission regulation;*
- (c) the doctoral studies contract;*
- (d) the study completion regulation including the procedure for the public presentation of the thesis;*
- (e) the content of training program based on advanced academic studies;*
- (f) the academic and scientific profile, thematic areas/research themes of the Doctoral advisors within the domain, as well as their institutional contact data;*
- (g) the list of doctoral students within the domain with necessary information (year of registration; advisor);*
- (h) information on the standards for developing the doctoral thesis;*
- (i) links to the doctoral theses' summaries to be publicly presented and the date, time, place where they will be presented; this information will be communicated at least twenty days before the presentation.*

IOSUD-UVT, on its official website (<https://www.uvt.ro/cercetare/doctorat/studii-universitare-de-doctorat/>), publishes most important documents and information related to the organization and functioning of its doctoral schools. In this sense, publicly available are the following documents and posts: *Institutional regulation regarding the organization of doctoral studies, Methodology for the recognition within WUT of the PhD diploma and doctoral degree of science or professional fields certificates and degrees awarded by foreign accredited higher education institutions, Methodology for Organizing the Admission to the Doctoral Studies, Operational procedure for supporting online research reports from the research program of doctoral students, Procedure regarding the process organization for defending the PhD thesis in West University Timisoara in online version*, list of PhD advisors at IOSUD-UVT with contact information, potential PhD topics, and various PhD study forms such certificate of participation, requests for grace period, interruption period, extension period, renewal, change of coordinator and request for change of doctoral thesis title, structure of doctoral advisory committee, doctoral study plan/research plan, minutes prepared on the occasion of the research report, SD report entering the grace period. On the CSUD's section within IOSUD-UVT official website, apart from repeated availability of some of the documents listed above, publicly available are more detailed and current information related to admission to PhD study program (Admission program - session September 2021, Confirmation of doctoral admission



places - session September 2021, Partial results of PhD admission - session September 2021, etc., <https://doctorat.uvt.ro/?cat=43>), PhD study contract (<https://doctorat.uvt.ro/?p=8370>), necessary PhD study forms (<https://doctorat.uvt.ro/?cat=53>), the list of doctoral students (their codes) within the specific domain with necessary information - year of registration, PhD supervisor (<https://doctorat.uvt.ro/?p=11062#more-11062>) announcements of doctoral theses defences, with links and summaries (<https://doctorat.uvt.ro/?cat=46>), current conferences (<https://doctorat.uvt.ro/?cat=48>), etc. On SDEAA's section (<https://doctorat.uvt.ro/?cat=35>), concrete information and documents related to SDEAA's PhD study programs are publicly available, i.e. the content of training program based on advanced academic studies and Schedule of lectures ([Plan invatamant SDEAA \(1\), Orar cursuri SDEAA 2020 2021](#)), regulation and information on mobility and scholarships (<https://doctorat.uvt.ro/?p=6348>), etc. Although there a number of announcements and documents published on IOSUD-UVT's website and associated subsections, there is a room for improvement in the structure and the content of IOSUD-UVT's website and associated subsections, related to the existing duplication of information/documents, especially documents from different time periods, up-to-dateness of some documents, the lack of some information/documents and information availability in English language.

Recommendations:

The indicator is fulfilled

Standard C.2.2. The IOSUD/The Doctoral School provides doctoral students with access to the resources needed for conducting doctoral studies.

SDEAA, together with IOSUD-UVT, provides its PhD students with free access to relevant scientific databases, access to electronic system for verifying the degree of similarity with other existing scientific creations and access to research laboratories, classrooms and other facilities and equipment relevant for their PhD studies.

Performance Indicator C.2.2.1. All doctoral students have free access to one platform providing academic databases relevant to the doctoral studies domain of their thesis.

IOSUD-UVT is part of the Anelis+ consortium of main higher education institutions and research institutes in Romania, interested in access to the top scientific bibliography and currently has subscriptions to the number of databases of scientific articles, such as ScienceDirect Freedom Collection Journals ACCES, Springelink journals, Thomson Web of Knowledge, Oxford Journals, SCOPUS, Sage Journals HSS, Wiley Journals, Cambridge Journals, EBSCO Academic Search Complete, EBSCO Business Source Complete ([SER, p. 51](#)). IOSUD-UVT also offers to its PhD students a free access to electronic resources provided by Central University Library Timișoara and electronic catalogue of the Central University Library 'Eugen Todoran'. PhD students can access all listed electronic resources from networks and dormitories of the IOSUD-UVT and from library networks. Within these databases, scientific content relevant for PhD field of Accounting is also accessible.

Recommendations:

The indicator is fulfilled.



Performance Indicator C.2.2.2. Each doctoral student shall have access, upon request, to an electronic system for verifying the degree of similarity with other existing scientific or artistic works.

PhD supervisors at IOSUD-UVT have access to *IThenticate* similarity checking software/program and each PhD student can get access to *IThenticate* similarity checking software/program (<http://www.ithenticate.com>) upon his/hers request to PhD supervisor ([SER, p. 51; online meeting with academic staff](#)). Additionally, SDEAA's PhD students can access *Turnitin* similarity checking software/program on e-learning platform through his/hers individualized e-mail account ([Annex 21. Turnitin Agreement blurat; online meeting with academic staff](#)).

Recommendations:

The indicator is fulfilled.

Performance Indicator C.2.2.3. All doctoral students have access to scientific research laboratories or other facilities depending on the specific domain/domains within the Doctoral School, according to internal order procedures.

Doctoral study contract (<https://doctorat.uvt.ro/?p=8370>) and document entitled *Methodology for accessing by the PhD students of the institutional resources for professional formation* (<https://doctorat.uvt.ro/wp-content/uploads/2021/05/Metodologie-accesare-resurse-institutionale-doctoranzi.pdf>) stipulate the rights of PhD students to have access to the research laboratories, facilities and other equipment and resources within IOSUD-UVT, depending on the specific academic field and PhD student's study needs. Within SDEAA, under the terms of specific internal regulation, PhD students have access to resources and programs offered by the FEAA (e.g. Audit Analytics) and by the FEAA's research center East-European Center for Research in Economics and Business (ECREB, <http://ecreb.ro/about>), i.e. training sessions, conferences and presentations, and software and tools useful for doctoral research (STATA, Eviews). ([SER, p. 52](#)).

Recommendations:

The indicator is fulfilled.

Criterion C.3. Internationalization

IOSUD-UVT has concluded number of mobility agreements with foreign universities and university colleges, developed methodology for joint PhD and European PhD, developed Internationalization strategy and participates on international educational fairs in order to promote its PhD study programmes, whereas DD has signed significant number of Erasmus+ partnership agreements. Nevertheless, apart from attending international conferences, mobility of DD's PhD students is of modest volume. At the level of SDEAA/DD, joint doctoral programme efforts do not exist, and same can be said for the inclusion of foreign experts/teachers in DD's doctoral study activities (lectures on subjects in doctoral training program based on advanced university studies, DD's doctoral advisory committee, DD's doctoral thesis defence committees). ECREB-s activities (e-courses, e-seminars, one foreign expert's e-lecture...) and recent inclusion of foreign expert/teacher into one DD's doctoral advisory committee are the steps in the right direction.

Standard C.3.1. There is a strategy in place and it is applied to enhance the internationalization of doctoral studies.



*Performance Indicator *C.3.1.1. IOSUD, for every evaluated domain, has concluded mobility agreements with universities abroad, with research institutes, with companies working in the field of study, aimed at the mobility of doctoral students and academic staff (e.g., ERASMUS agreements for the doctoral studies). At least 35% of the doctoral students have completed a training course abroad or other mobility forms such as attending international scientific conferences. IOSUD drafts and applies policies and measures aiming at increasing the number of doctoral students participating at mobility periods abroad, up to at least 20%, which is the target at the level of the European Higher Education Area.*

IOSUD-UVT, through the Department of International relations and through Erasmus+ coordinators within the faculties, has signed number of Erasmus+ agreements with foreign universities and university colleges for their students' mobility - List of Erasmus+ institutional partners from partner countries, (<https://ri.uvt.ro/wp-content/uploads/2018/02/Lista-partenerilor-institu%C5%A3ionali-din%C5%A3%C4%83rile-partenere-Programului-Erasmus.pdf>, <https://ri.uvt.ro/acorduri-de-colaborare-cu-parteneri-internationali/>). In the last 5 years, at IOSUD-UVT, 94 PhD students have completed Erasmus+ mobility, 177 PhD students, within POSDRU doctoral research scholarship projects, had the obligation to carry out external documentary mobility programs and to participate in at least 1 international conference held abroad, while 250 PhD students have attended national and international conferences ([SER, p. 54](#)). In order to increase international PhD students' mobility, a methodology for joint PhD and European PhD was recently adopted at the level of IOSUD-UVT ([Annex 32. Metodologie-doctorat-in-cotutela-si-doctorat-european](#)). IOSUD-UVT has also developed Internationalization strategy, focusing on 6 key strategic areas, implementation of which is the responsibility of the Rector, Vice-Rector for International Relations and Diaspora, International Relations Department (Director; Erasmus Office; Student Office Foreigners, Global Cooperation and the Diaspora) and the UNITA Office, Deans of the Faculties, Vice-deans responsible for International Relations and Erasmus academic coordinators ([Annex 33. Strategia-de-internationalizare-si-cooperare-globala-UVT](#)). In the period 2013-2018, SDEEA's PhD students benefited from 13 Erasmus+ grants (outgoing students mobility and training mobility at partner institutions), whereas DD has signed Erasmus+ partnership agreements, with specified cooperation elements, with several dozens of universities and colleges within and outside EU ([Annex SDEEA Internationalizare, SER, p. 54](#)). In the last 5 years, 4 DD's PhD students had been abroad on training activities through mobility programs or projects/grants obtained by DD's PhD supervisors ([Annex 34.C.3.1.1](#)), whereas at least 19 DD's PhD students or 59% of them (19 / 32) attended international scientific conferences, which is well above required minimum of 35% of all DD's PhD students ([Annex 25. Information on PhD Students' conferences](#)). Starting from 2018, SDEEA has its own regulations regarding the granting of scholarships for research mobility of its PhD students (<https://doctorat.uvt.ro/?p=6348>), where research mobility must directly contribute to the achievement of the objectives and activities provided for in the individual self-study plan undertaken by PhD students together with their PhD supervisor ([SER, p. 55](#)). In addition, SDEEA has formulated strategies and policies, for the period of 2020-2024, in order to improve quality of its PhD study programmes, among which 1 is directly aimed on improving PhD students' mobility: 'To increase the level of national mobility (within the University consortium) and the international mobility of PhD students' ([SER, p. 62](#)).

Recommendations:

The indicator is fulfilled



Performance Indicator C.3.1.2. In the evaluated doctoral study domain, support is granted, including financial support, to the organization of doctoral studies in international co-tutelage or invitation of leading experts to deliver courses/lectures for doctoral students.

At present there are no (financial) support to the organization of doctoral studies in international co-tutelage at DD, however IOSUD-UVT has formulated regulations regarding the organization of PhD studies in international co-tutelage (*Methodology for joint PhD and European PhD*, <https://doctorat.uvt.ro/wp-content/uploads/2021/05/Metodologie-doctorat-in-cotutela-si-doctorat-european.pdf>), thereby providing legislative support to the organization of doctoral studies in international co-tutelage. Starting from 2018, SDEAA grants scholarships for research mobility to its PhD students (<https://doctorat.uvt.ro/?p=6348>), where research mobility must directly contribute to PhD student's Research Plan. Although commendable, these research mobility grants cannot be considered as a financial support to the organization of doctoral studies in international co-tutelage. Within FEAA's ECREB research centre, during 2020 and 2021, a series of guest e-lectures, e-courses, e-seminars and e-meetings were organized for SDEAA's PhD students, from which only 1 e-lecture was delivered by international guest lecturer (K. Sorin, UK), whereas at the level of doctoral training program based on advanced university studies there were no international guest lectures delivered or international teachers involved in subjects' lectures, DD's doctoral advisory committees or DD's doctoral thesis defence committees, apart from one foreign expert/teacher (P. Adina, Sweden), who was recently included into 1 DD's doctoral advisory committee in 2021 ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person; Annex 35.Events](#)).

Recommendations:

The indicator is partially fulfilled.

Performance Indicator C.3.1.3. The internationalization of activities carried out during the doctoral studies is supported by IOSUD through concrete measures (e.g., by participating in educational fairs to attract international doctoral students; by including international experts in guidance committees or doctoral committees, etc.).

IOSUD-UVT undertakes concrete measures with the aim of internationalization of its PhD studies, i.e. actively participates on the number of foreign education/higher education fairs in order to advertise its offer of PhD studies ([36.Anexa SDEAA Internationalizare 2019](#)), attracts foreign students through partnerships with stakeholders, and promotes PhD studies' offer through its official website (<https://doctorat.uvt.ro/>, <https://ri.uvt.ro/cetateni-din-state-terte-uniunii-europene-2/?lang=en>) and through National study platform in Romania (<https://www.studyinromania.gov.ro/fp/index.php?>) (*SER*, p. 55-61). Apart from promotional activities of IOSUD-UVT, the number of researchers and professors from foreign universities, who were in the last 5 years included in the activities of SDEAA's doctoral schools as PhD supervisors, members of doctoral advisory committees or members of PhD thesis defence committees, is modest to say the least. In this sense, at the level of doctoral training program based on advanced university studies there were no international teachers involved in subjects' lectures, in DD's doctoral advisory committees nor in DD's PhD thesis defence committees, apart from foreign expert/lecturer (P. Adina, Sweden), recently included in 1 DD's doctoral advisory committee in 2021 ([Additional information/clarifications and documentation received upon request from SDEAA's/DD's contact person;](#)



[Annex 35.Events](#)). Internationalization efforts at the level of DD are occasionally being undertaken individually by PhD supervisors/professors through their individual collaboration with foreign researchers/professors ([online meeting with SDEAA's/DD's contact person](#)).

Recommendations:

The indicator is partially fulfilled.

IV. SWOT Analysis

<u>Strengths:</u>	<u>Weaknesses:</u>
<ul style="list-style-type: none"> - Very good research infrastructure, especially library resources, available to DD's PhD students and researchers; - Very active FEAA's research centre; - Developed formal/legal framework (regulations, procedures, policies, etc.) for doctoral studies organization and functioning; - Good quality of DD's PhD supervisors; - Good design of DD's doctoral programme in general; - Very individualized (ratio PhD students/PhD supervisors) and dedicated approach of PhD supervisors and research supervisors in guiding DD's PhD students; - Great collaboration between DD's PhD supervisors and PhD students, which often continues after graduation; - Very positive and commendable impressions of DD's PhD students, PhD graduates and employers of DD's PhD students on the quality of offered PhD study programme (very good 'word of mouth' marketing). 	<ul style="list-style-type: none"> - IOSUD-UVT's financial limitations, reflecting on the quality of functioning of doctoral studies, quality of conducted research activities and motivation of academic staff and PhD students; - Non-existence in practice of clear mechanisms and transparent policy at the level of IOSUD-UVT regarding the allocation of the money from the collected PhD students' fees (reimbursement system for PhD students' professional training expenses), leading to reduced volume and lower quality of PhD students' professional training and research/publishing efforts; - Non-existence in practice of the plan-do-check-act cycle in quality assurance at the level of IOSUD-UVT and also at the level of SDEAA and DD (especially the lack of improvement measures, action plans, etc., based on conducted monitoring and analyses); - Incomplete composition of SDEAA's CSD, leading to its suboptimal functioning and performing; - Lack of internationalization of DD's doctoral programme (involvement of foreign experts in lectures, seminars, workshops, PhD co-supervision, advisory committees and defence committees; low level of PhD students mobility apart from attending conferences; lack of theses in English language); - Modest quality of scientific output of DD's PhD students; - SDEAA's and DD's lack of focus on the development of well-defined learning outcomes;

	<ul style="list-style-type: none"> - High drop-out rates of DD's PhD students; - Relatively low percentage of DD's PhD students who are engaged in or receive funding from obtained projects and grants; - Distant relationships and non-systematic, occasional, and distant collaboration with practice/employers.
<p><u>Opportunities:</u></p> <ul style="list-style-type: none"> - Available external, non-state funding sources; - Growing trends of joint doctoral programmes development and establishment; - Rest of the Romania and neighbouring countries as a pool for PhD student recruitment - expanding the IOSUD-UVT's influence outside the (West part) of Romania; - Ever increasing mobility of students and professors in EU (excluding Covid-19 pandemic era). 	<p><u>Threats:</u></p> <ul style="list-style-type: none"> - Demographic trends in Romania; - Changing perception of the value of PhD study/diploma on Romanian labour market, and consequential non-competitiveness/lack of validity of investing in PhD study/career in comparison with other personal/business alternatives; - Decreasing financial support from the state; - Possible extended duration of Covid-19 pandemic.

V. Overview of judgments awarded and of the recommendations

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
1.	PI	<p>A.1.1.1. The existence of specific regulations and their application at the level of the Doctoral School of the respective university doctoral study domain:</p> <ul style="list-style-type: none"> a) the internal regulations of the Doctoral School; b) the Methodology for conducting elections for the position of director of the Council of doctoral school (CSD), as well as elections by the students of their representative in CSD and the evidence of their conduct; c) the Methodologies for organizing and conducting doctoral studies (for the admission of doctoral students, for the completion of doctoral studies); d) the existence of mechanisms for recognizing the status of a Doctoral advisor and the equivalence of the doctoral degree obtained abroad; e) functional management structures (Council of the doctoral school), giving as well proof of the regularity of meetings; f) the contract for doctoral studies; 	fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		g) internal procedures for the analysis and approval of proposals regarding the training for doctoral study programs based on advanced academic studies.		
2.	PI	A.1.1.2. The doctoral school' Regulation includes mandatory criteria, procedures and standards binding on the aspects specified in Article 17, paragraph (5) of the Government Decision No. 681/2011 on the approval of the Code of Doctoral Studies with subsequent amendments and additions.	fulfilled	
3.	PI	A.1.2.1. The existence and effectiveness of an appropriate IT system to keep track of doctoral students and their academic background.	fulfilled	
4.	PI	A.1.2.2. The existence and use of an appropriate software program and evidence of its use to verify the percentage of similarity in all doctoral theses.	fulfilled	
5.	PI	A.1.3.1. Existence of at least one research or institutional / human resources development grant under implementation at the time of submission of the internal evaluation file, per doctoral study domain under evaluation, or existence of at least 2 research or institutional development / human resources grant for the doctoral study domain, obtained by doctoral thesis advisors operating in the evaluated domain within the past 5 years. The grants address relevant themes for the respective domain and, as a rule, are engaging doctoral students.	fulfilled	
6.	PI *	A.1.3.2. The percentage of doctoral students active at the time of the evaluation, who for at least six months receive additional funding sources besides government funding, through scholarships awarded by individual persons or by legal entities, or who are financially supported through research or institutional / human resources development grants is not less than 20%.	partially fulfilled	Investing greater institutional (IOSUD-UVT, SDEAA) and individual efforts into competing for relevant research/ institutional/human resource development grants. Development of motivational framework by IOSUD-UVT or SDEAA to motivate PhD supervisors and other academic staff to obtain DD's field relevant research/institutional/human resource development grants and to frequently engage PhD students in these grants. Development of closer collaboration with business community and greater

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
				promotion of conducted as well as future research, all in order to obtain funding for prospective research streams/PhD students, potentially engaged in these research streams.
7.	PI *	A.1.3.3. At least 10% of the total amount of doctoral grants obtained by the university through institutional contracts and of tuition fees collected from the doctoral students enrolled in the paid tuition system is used to reimburse professional training expenses of doctoral students (attending conferences, summer schools, training, programs abroad, publication of specialty papers or other specific forms of dissemination etc.).	partially fulfilled	Dedicated and transparent implementation of newly introduced regulation and methodology at the IOSUD-UVT level, with accompanying monitoring and annual analyses. Greater promotion of the possibility of reimbursement of PhD students' professional training expenses (presentations, announcements, ...) and clear elaboration of procedure steps, all aimed towards PhD students as receptive group.
8.	CPI	A.2.1.1. The venues and the material equipment available to the doctoral school enable the research activities in the evaluated domain to be carried out, in line with the assumed mission and objectives (computers, specific software, equipment, laboratory equipment, library, access to international databases etc.). The research infrastructure and the provision of research services are presented to the public through a specific platform. The research infrastructure described above, which was purchased and developed within the past 5 years will be presented distinctly	fulfilled	
9.	CPI	A.3.1.1. Minimum three doctoral thesis advisors within that doctoral domain, and at least 50% of them (but no less than three) meet the minimum standards of the National Council for Attestation of University Degrees, Diplomas and Certificates (CNATDCU) in force at the time when the evaluation is carried out, which standards are required and mandatory for obtaining the enabling certification.	fulfilled	
10.	PI *	A.3.1.2. At least 50% of all doctoral advisors have a full-time employment contract for an indefinite period with the IOSUD.	fulfilled	
11.	PI	A.3.1.3. The study subjects in the education program based on advanced higher education studies pertaining to the doctoral domain are taught by teaching staff or researchers who	fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		are doctoral thesis advisors / certified doctoral thesis advisors, professors / CS I or lecturer / CS II, with proved expertise in the field of the study subjects they teach, or other specialists in the field who meet the standards established by the institution in relation with the aforementioned teaching and research functions, as provided by the law.		
12.	PI *	A.3.1.4. The percentage of doctoral thesis advisors who concomitantly coordinate more than 8 doctoral students, but no more than 12, who are themselves studying in doctoral programs does not exceed 20%.	fulfilled	
13.	CPI	A.3.2.1. At least 50% of the doctoral thesis advisors in the evaluated domain have at least 5 Web of Science- or ERIH-indexed publications in magazines of impact, or other achievements of relevant significance for that domain, including international-level contributions that indicate progress in scientific research - development - innovation for the evaluated domain. The aforementioned doctoral thesis advisors enjoy international awareness within the past five years, consisting of: membership on scientific boards of international publications and conferences; membership on boards of international professional associations; guests in conferences or expert groups working abroad, or membership on doctoral defense commissions at universities abroad or co-leading with universities abroad. For Arts and Sports and Physical Education Sciences, doctoral thesis advisors shall prove their international visibility within the past five years by their membership on the boards of professional associations, membership in organizing committees of arts events and international competitions, membership on juries or umpire teams in artistic events or international competitions.	fulfilled	
14.	PI *	A.3.2.2. At least 50% of the doctoral thesis advisors in a specific doctoral study domain continue to be active in their scientific field, and acquire at least 25% of the score requested by the minimal CNATDCU standards in force at the time of the evaluation,	fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		which are required and mandatory for acquiring their enabling certificate, based on their scientific results within the past five years		
15.	PI *	B.1.1.1. The ratio between the number of graduates of masters' programs of other higher education institutions, national or foreign, who have enrolled for the doctoral admission contest within the past five years and the number of seats funded by the state budget, put out through contest within the doctoral domain is at least 0.2 or the ratio between the number of candidates within the past five years and the number of seats funded by the state budget put out through contest within the doctoral studies domain is at least 1,2.	fulfilled	
16.	PI *	B.1.2.1. Admission to doctoral study programs is based on selection criteria including: previous academic, research and professional performance, their interest for scientific or arts/sports research, publications in the domain and a proposal for a research subject. Interviewing the candidate is compulsory, as part of the admission procedure.	fulfilled	
17.	PI	B.1.2.2. The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years after admission does not exceed 30%.	partially fulfilled	<p>Adjustement of admission process in order to gain more detailed information on motives, dedication, persistence and general background of PhD candidates.</p> <p>Offering more flexible study options to PhD students during their study in order to motivate them to continue and finish their PhD study programme.</p> <p>Investment of greater efforts in realistic presentation of PhD study programme's requirements, PhD student's obligations, complexity of scientific research and publishing efforts and subsequent PhD student's workload, time periods and constraints, etc. (e.g. on PhD studies' open days, educational fairs, formal and infomal communication with BA potential candidates).</p>
18.	PI	B.2.1.1. The training program based on advanced academic studies includes at least 3 disciplines relevant to the scientific research	fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		training of doctoral students; at least one of these disciplines is intended to study in-depth the research methodology and/or the statistical data processing.		
19.	PI	B.2.1.2. At least one discipline is dedicated to Ethics and Intellectual Property in scientific research or there are well-defined topics on these subjects within a discipline taught in the doctoral program.	fulfilled	
20.	PI	B.2.1.3. The IOSUD has mechanisms to ensure that the academic training program based on advanced university studies addresses „the learning outcomes”, specifying the knowledge, skills, responsibility and autonomy that doctoral students should acquire after completing each discipline or through the research activities.	partially fulfilled	Development of adequate institutional framework (IOSUD-UVT or SDEAA) for curricula development and learning outcomes definition based on benchmark international practice (learning outcomes' alignment matrix, generic doctoral programme competencies, specific learning outcomes for subject covering acquired knowledge, skills, responsibility and autonomy and also the context in which outcomes need to be demonstrated, more learning outcomes defined per subject, adoption of Bloom's or other similar and relevant taxonomy for the development of learning outcomes, etc.). Organization of specialized workshop(s), moderated by recognized experts, related to syllabus development, learning outcomes definition and ECTS allocation.
21.	PI	B.2.1.4. All along the duration of the doctoral training, doctoral students in the domain receive counselling/guidance from functional guidance commissions, which is reflected in written guidance and feedback or regular meeting.	fulfilled	
22.	CPI	B.2.1.5. For a doctoral study domain, the ratio between the number of doctoral students and the number of teaching staff/researchers providing doctoral guidance must not exceed 3:1.	fulfilled	
23.	CPI	B.3.1.1. For the evaluated domain, the evaluation commission will be provided with at least one paper or some other relevant	fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		contribution per doctoral student who has obtained a doctor's title within the past 5 years. From this list, the members of the evaluation commission shall randomly select 5 such papers / relevant contributions per doctoral study domain for review. At least 3 selected papers must contain significant original contributions in the respective domain		
24.	PI *	B.3.1.2. The ratio between the number of presentations of doctoral students who completed their doctoral studies within the evaluated period (past 5 years), including posters, exhibitions made at prestigious international events (organized in the country or abroad) and the number of doctoral students who have completed their doctoral studies within the evaluated period (past 5 years) is at least 1.	fulfilled	
25.	PI *	B.3.2.1. The number of doctoral theses allocated to one specialist coming from a higher education institution, other than the evaluated IOSUD should not exceed two (2) in a year for the theses coordinated by the same doctoral thesis advisor.	fulfilled	
26.	PI *	B.3.2.2. The ratio between the doctoral theses allocated to one scientific specialist coming from a higher education institution, other than the institution where the defense on the doctoral thesis is organized, and the number of doctoral theses presented in the same doctoral study domain in the doctoral school should not exceed 0.3, considering the past five years. Only those doctoral study domains in which minimum ten doctoral theses have been presented within the past five years should be analyzed.	fulfilled	
27.	PI	C.1.1.1. The Doctoral school in the respective university study domain shall demonstrate the continuous development of the evaluation process and its internal quality assurance following a procedure developed and applied at the level of the IOSUD, the following assessed criteria being mandatory: a) the scientific work of Doctoral advisors; b) the infrastructure and logistics necessary to carry out the research activity;	fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		c) the procedures and subsequent rules based on which doctoral studies are organized; d) the scientific activity of doctoral students; e) the training program based on advanced academic studies of doctoral students; f) social and academic services (including for participation at different events, publishing papers etc.) and counselling made available to doctoral students.		
28.	PI *	C.1.1.2. Mechanisms are implemented during the stage of the doctoral study program to enable feedback from doctoral students allowing to identify their needs, as well as their overall level of satisfaction with the doctoral study program in order to ensure continuous improvement of the academic and administrative processes. Following the analysis of the results, there is evidence that an action plan was drafted and implemented.	fulfilled	
29.	CPI	C.2.1.1. The IOSUD publishes on the website of the organizing institution, in compliance with the general regulations on data protection, information such as: a) the Doctoral School regulation; b) the admission regulation; c) the doctoral studies contract; d) the study completion regulation including the procedure for the public presentation of the thesis; e) the content of training program based on advanced academic studies; f) the academic and scientific profile, thematic areas/research themes of the Doctoral advisors within the domain, as well as their institutional contact data; g) the list of doctoral students within the domain with necessary information (year of registration; advisor); h) information on the standards for developing the doctoral thesis; i) links to the doctoral theses' summaries to be publicly presented and the date, time, place where they will be presented; this information will be communicated at least twenty days before the presentation.	fulfilled	
30.	PI	C.2.2.1. All doctoral students have free access to one platform providing academic databases	fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		relevant to the doctoral studies domain of their thesis.		
31.	PI	C.2.2.2. Each doctoral student shall have access, upon request, to an electronic system for verifying the degree of similarity with other existing scientific or artistic works.	fulfilled	
32.	PI	C.2.2.3. All doctoral students have access to scientific research laboratories or other facilities depending on the specific domain/domains within the Doctoral School, according to internal order procedures.	fulfilled	
33.	PI *	C.3.1.1. IOSUD, for every evaluated domain, has concluded mobility agreements with universities abroad, with research institutes, with companies working in the field of study, aimed at the mobility of doctoral students and academic staff (e.g., ERASMUS agreements for the doctoral studies). At least 35% of the doctoral students have completed a training course abroad or other mobility forms such as attending international scientific conferences. IOSUD drafts and applies policies and measures aiming at increasing the number of doctoral students participating at mobility periods abroad, up to at least 20%, which is the target at the level of the European Higher Education Area.	fulfilled	
34.	PI	C.3.1.2. In the evaluated doctoral study domain, support is granted, including financial support, to the organization of doctoral studies in international co-tutelage or invitation of leading experts to deliver courses/lectures for doctoral students.	partially fulfilled	Establishment of institutional framework which will enable and stimulate cooperation of doctoral school, and individual PhD supervisors and researchers with leading foreign experts and professors (guest lectures, visiting professors, co-supervision, inclusion in guidance or doctoral defence committees; conducting joint researches, etc.).
35.	PI	C.3.1.3. The internationalization of activities carried out during the doctoral studies is supported by IOSUD through concrete measures (e.g., by participating in educational fairs to attract international doctoral students; by including international experts in guidance committees or doctoral committees, etc.).	partially fulfilled	Formulation of SDEAA's and DD's concrete action plans, derived from formulated internationalization strategy. Publishing of all SDEAA's and DD's doctoral programmes relevant information in English on the official website.

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
				<p>Continuous participation on international promotional events in order to attract foreign potential and current PhD students.</p> <p>More (pro)active approach to doctoral programmes' advertising; intensifying digital marketing efforts.</p>

VI. Conclusions and general recommendations

Doctoral Study Domain *Accounting (DD)*, as a part of the larger intuitional systems (SDEAA, FEAA and IOSUD-UVT), shares number of these systems' characteristics, positive and negative ones. In this sense, DD relies on qualified team of PhD supervisors and nurtures individualized and dedicated approach of their academic/research staff to their PhD students' development into skilled researchers. General design of DD's doctoral programme, with great attention to scientific research training (research methodology and ethics), and to scientific publishing, is well suited for scientific maturation of their PhD students and writing of a quality PhD theses. In this sense, DD's doctoral programme is positively perceived by its surrounding business community.

Nevertheless, DD's doctoral programme shows certain number of important deficiencies: high drop-out rate, questionable subjects' learning outcomes definitions, low level of PhD students' engagement in and funding from obtained grants and projects, modest level of quality of PhD students' scientific output, low level of PhD students' mobility and lack of internationalization of DD's doctoral programme in general. Among some of the most important interventions and improvement efforts which DD and SDEAA need to undertake in the future are: adjustments of admission process, offering more flexible study options to PhD students during their PhD study, realistic presentation of PhD study programme to future PhD students, learning outcomes development based on benchmark international practice, motivational incentives for DD's researchers for obtaining grants and projects and engaging PhD students on these grants/projects, stimulating PhD students' participation in mobility programs, on prestige international scientific events abroad and for publishing in internationally recognized and influential journals, inclusion of foreign experts/teachers in DD's doctoral programme activities (lectures, committees, co-supervisions, ...), attracting larger number of foreign students and generally proactive approach and formulated action plans aimed at internationalization of DD's and SDEAA's doctoral programmes.

Significant amount of identified DD's (and SDEAA's) deficiencies are products of the system(s) they are a part of. In this sense, IOSUD-UVT needs to put in practice reimbursement system for PhD students' professional training expenses, whereas IOSUD-UVT and SDEAA need to intensify internationalization efforts, develop adequate regulative and motivational frameworks for academic staff's greater inclusion in obtaining research grants and other types of external funding, as well as for closer collaboration of academic staff with business community and with foreign experts and professors. Furthermore, developing closer, more systematic and formalized relationships with employers (consulting employers' representatives in doctoral programme development and research directions/PhD topics



formulation, continuous collection of feedback from employers on various doctoral programmes' aspects, participation of employers in advisory role in IOSUD-UVT 's and SEEA's strategic decision making) and with its PhD graduates (keeping track of PhD graduates' careers, collecting feedback, etc.) are important and necessary improvement steps for IOSUD-UVT and SEEA.

Finally, IOSUD-UVT, with its constituents SDEAA and DD, needs to take more proactive and systematic approach in assuring and developing desired level of quality in its academic and administrative processes, and not rely on individual, sporadic or ad-hoc initiatives. Conducting monitoring and analyses, without subsequent corrective and improvement actions based on analyses, needs to be upgraded to the full implementation of basic plan-do-check-act quality principle. In this sense, situations such as incomplete composition of SDEAA's CSD, and its consequently suboptimal functioning, are not helpful and need to be avoided in the future.

VII. Annexes

- *The detailed schedule of The External Evaluation Report of a Doctoral Study Domain Accounting (DD)*
- *Additional information and documentation made available by the SDEAA's/DD's contact person/person who drafted SER*
- *Pictures and screenshots taken during the on-site visit*