

The Romanian Agency for Quality Assurance in Higher Education



External Evaluation Report (REE) for the procedure for obtaining a maintaining accreditation (MAC) of Doctoral Study Domain

Higher Education Institution/Education Provider Organization:	West University of Timișoara
Doctoral School:	Doctoral School of Economics and Business Administration
Doctoral Domain:	Accounting
The objective of the external evaluation:	Maintaining accreditation (MAC)



Members of the ARACIS Evaluation Panel

No.	Last Name and First Name	Team role	Signature
1.	Professor Ionescu Bogdan-Ştefan, PhD	Evaluation Expert – Chair of the Evaluation Panel	
2.	Professor Mihăila Svetlana, PhD	International Evaluation Expert - member	
3.	Phd Student Strempel Christian-Gabriel	PhD Student Evaluation Expert - member	

I. Introduction

The West University of Timișoara (UVT) is an Institution Organizing Doctoral University Studies (IOSUD-UVT) and operates as such under the National Education Law (199/2023, as amended) and Order 3020/2024 – Framework Regulation for doctoral university studies. Moreover, it is defined as such by the [Charter of the West University of Timișoara](#) (chap. 8, art. 42), which stipulates in this regard: "UVT is an Institution Organizing Doctoral University Studies (hereinafter referred to as IOSUD-UVT). IOSUD-UVT operates on the basis of the [Institutional Regulation for the organization and conduct of doctoral university studies](#), which is approved by the UVT Senate, under the conditions of the law. The organization of doctoral studies is one of the important components of UVT, having institutional and historical relevance, in direct relation to the emergence, in the 1970s of the last century, of the first generation of University professors, in the fields of Accounting (Literature, respectively Language and Linguistics), Mathematics, or Physics. After the 1990s, with the reorganization of the higher education system in Romania and, at the same time, under the conditions of the university's unprecedented development, within which new study specializations and, one by one, new faculties were organized, new doctoral specializations were also opened.

Doctoral studies at IOSUD-UVT were conducted, during the 2025-2026 academic year, within the following doctoral schools: [Arts](#) (field: Visual Arts), [Law](#) (field: Law), [Economics and Business Administration](#) (fields: Accounting, Economics, Business Information Systems, Marketing, Management, Finance), [Philosophy, Sociology and Political Science](#) (fields: Social Work, Sociology, Philosophy, Political Science, Communication Sciences), [Music and Theatre](#) (fields: Music, Theatre and Performing Arts), [Psychology](#) (fields: Psychology, Educational Sciences, Sport Science and Physical Education), [Exact and Natural Sciences](#) (fields: Biology, Chemistry, Physics, Geography, Computer Science, Mathematics), [Humanities](#) (History). Thus, 8 doctoral schools are established, within which 26 doctoral study programmes are organized. During the 2025 calendar year, 89 theses were uploaded to the National Doctoral Platform for consultation. 60 doctoral theses were defended, of which 31 have already received a favourable opinion from the National Council for the Awarding of University Titles and Diplomas (CNATDCU) and were confirmed. In 2025, 33 academic staff members defended their habilitation thesis, of which 25 have obtained the habilitation certificate to date.

The West University of Timișoara (UVT) is an Institution Organizing Doctoral University Studies (IOSUD-UVT) and operates as such under the National Education Law (199/2023, as amended) and Order 3020/2024 – Framework Regulation for doctoral university studies. Moreover, it is defined as such by the [Charter of the West University of Timișoara](#) (chap. 8, art. 42), which stipulates in this regard: "UVT is an Institution Organizing Doctoral University Studies (hereinafter referred to as IOSUD-UVT). IOSUD-UVT operates on the basis of the [Institutional Regulation for the organization and conduct of doctoral university studies](#), which is approved by the UVT Senate, under the conditions of the law. The organization of doctoral studies is one of the important components of UVT, having institutional and historical relevance, in direct relation to the emergence, in the 1970s of the last century, of the first generation of University professors, in the fields of Accounting (Literature, respectively Language and Linguistics), Mathematics, or Physics. After the 1990s, with the reorganization of the higher education system in Romania and, at the same time, under the conditions of the university's unprecedented development, within which new study specializations and, one by one, new faculties were organized, new doctoral specializations were also opened.

Doctoral studies at IOSUD-UVT were conducted, during the 2025-2026 academic year, within the following doctoral schools: [Arts](#) (field: Visual Arts), [Law](#) (field: Law), [Economics and Business Administration](#) (fields: Accounting, Economics, Business Information Systems, Marketing, Management, Finance), [Philosophy, Sociology and Political Science](#) (fields: Social Work, Sociology, Philosophy, Political Science, Communication Sciences), [Music and Theatre](#) (fields: Music, Theatre and Performing Arts), [Psychology](#) (fields: Psychology, Educational Sciences, Sport Science and Physical Education), [Exact and Natural Sciences](#) (fields: Biology, Chemistry, Physics, Geography, Computer Science, Mathematics), [Humanities](#) (History). Thus, 8 doctoral schools are established, within which 26 doctoral study programmes are

organized. During the 2025 calendar year, 89 theses were uploaded to the National Doctoral Platform for consultation. 60 doctoral theses were defended, of which 31 have already received a favourable opinion from the National Council for the Awarding of University Titles and Diplomas (CNATDCU) and were confirmed. In 2025, 33 academic staff members defended their habilitation thesis, of which 25 have obtained the habilitation certificate to date.

The Doctoral School of Economics and Business Administration (SDEAA) was established under Order of the Minister of Education and Scientific Research no. 4843/01.08.2006. The period 2016-2021, corresponding to the previous ARACIS evaluation, was a period of expansion for SDEAA from all points of view: in the number of supervisors, the number of doctoral students, and the number of scientific achievements. Thus, at the time of drafting the previous self-evaluation report, SDEAA comprised 41 doctoral supervisors (of whom 27 were full members within IOSUD-UVT, 9 being associated academic staff (retirees), and 5 full members of other higher education institutions in Romania). The doctoral study programmes offered were in the following fields: "Accounting"; "Economics"; "Finance"; "Management" and "Marketing". Of the affiliated doctoral supervisors, 19 obtained the habilitation certificate during 2013-2020. During that period, 138 doctoral theses were defended and validated through the awarding of the doctoral title. The period 2021-2025, corresponding to the current ARACIS evaluation, can be characterized by the stabilization of the total number of doctoral students and the expansion of the number of doctoral supervisors. Thus, at present, SDEAA records 102 doctoral students and 59 doctoral supervisors, of whom 40 are full members within SDEAA, IOSUD-UVT, 10 are associated academic staff (retirees), and 9 are full members of other higher education institutions in Romania.

The Accounting doctoral field naturally continues the bachelor's and master's university programmes within the Faculty of Economics and Business Administration (FEAA), being one of the traditional doctoral schools of UVT, enjoying a large number of doctoral supervisors and doctoral students – graduates of UVT as well as other candidates from Romania and abroad (Romanians from everywhere, self-funded doctoral students paying in foreign currency, etc.). The last 5 years have been a period of evolution and expansion for the Accounting field within SDEAA, from all points of view: in the number of supervisors, the number of doctoral students, and the number of scientific achievements. Thus, as of 31.01.2026, the doctoral field within SDEAA comprises 12 doctoral supervisors (of whom 8 are full members within IOSUD-UVT, 1 associated doctoral supervisor (retiree), and 3 are full members of other higher education institutions in Romania) ([List of doctoral supervisors – Accounting field](#)). Of the affiliated doctoral supervisors, 7 doctoral supervisors were affiliated with SDEAA in the period after the 2021 ARACIS evaluation. Doctoral students are organized according to the form of study and the form of financing. In the 2025-2026 academic year, 24 doctoral students are enrolled ([List of students enrolled at SDEAA Accounting field](#)), of whom 10 students are enrolled in year I, 5 students enrolled in year II, 4 students in year III, 5 students in year IV, and 1 student in study extension. All doctoral students are enrolled in the scientific doctoral programme. The evolution of scientific achievements has followed an upward trend, with doctoral students participating annually in prestigious international conferences in the field of Accounting, as well as in conferences in the field of economic sciences (Annex [Doctoral students' conferences – Accounting](#)). Their publications were also included in journals indexed in international databases (Annex [Doctoral students' articles – Accounting](#)).

As a result of the changes made to the national legislative framework, all internal regulations, namely the regulations, methodologies, curricula, and course syllabus, have been updated in accordance with the Higher Education Law no. 199/2023 and with Order no. 3020/2024 on the framework regulation for doctoral university studies, as well as with subsequent amendments and additions.

II. Methods used

As part of the external quality evaluation of the "Accounting" doctoral studies field, the internal evaluation report was analysed, along with its annexes inserted through links in the Internal Evaluation Report. During the on-site visit, the following were visited: the ADM Lecture Hall, Seminar Room 304, Laboratory 308, and the Library of the Faculty of Economics and Business Administration (FEAA), located at the FEAA premises in Timișoara, Str. J.H. Pestalozzi, no. 16. On the occasion of the visit, discussions were held with the academic staff who drafted the IER, with the management of the Faculty of Economics and Business Administration, with the director of the Doctoral School of Economics and Business Administration, with the director of IOSUD, with the academic staff serving as doctoral supervisors in the field of Accounting, with graduates of the Accounting doctoral programme, as well as with their employers, with the staff from the secretariat, from the library, as well as with the administrative staff who manage the teaching rooms. Discussions were also held with the representatives of the organizational structure in the field of quality assurance (CEAC UVT), as well as with the head of the Research Centre. The results of these discussions were formalized through minutes drawn up and approved by the members of the ARACIS external quality evaluation committee.

III. Judgement on the extent to which the standards and performance indicators are fulfilled

DOMAIN A. Institutional capacity

Criterion A.1. Managerial and administrative structures and processes involving students and other stakeholders

Standard S.A.1.1. Organisational components and institutional processes

The HEI has organisational components in its structure, which function based on adequate competences, responsibilities, processes, and implementation procedures, and ensure an effective management system.

Indicator I.P.A.1.1.1	For delivering the study programme/domain, the HEI has adequate organisational components and an adequate management system, which operate based on methodologies, regulations and procedures that are periodically reviewed as required by law.
--	--

Presentation of the state of facts: UVT is an Institution Organizing Doctoral University Studies (IOSUD-UVT) and operates as such under the National Education Law (199/2023, as amended) and Order 3020/2024 – Framework Regulation for doctoral university studies, being defined as such in the [Charter of the West University of Timișoara](#) (chap. 8, art. 42). The operation of IOSUD is regulated by the [Institutional Regulation for the organization and conduct of doctoral university studies](#), periodically revised and approved by the UVT Senate, under the conditions of the law (last updated – November 2025). In Chapter II of this Regulation, the organizational framework of doctoral university studies at IOSUD-UVT is detailed, with reference to the management structures both at the IOSUD level and at the level of the doctoral schools. The specific management structure of IOSUD is the Council for Doctoral University Studies (<https://doctorat.uvt.ro/csud/>), led by a director and composed of 8 academic staff members (one external), representing different doctoral fields, and 3 doctoral students. The mandate of the CSUD members is 5 years (2024-2029), while that of the students is one year. Elections for the student positions are organized by the Students' Organization of UVT (OSUT). The operation of [SDEAA](#) is regulated by the [Regulation on doctoral university studies – Doctoral School of Economics and Business Administration](#) (last updated – January 2025). SDEAA is led by a director and a council composed of 4 members, three doctoral supervisors and one doctoral student, whose mandate is 5 years, beginning in 2024. The director of the doctoral school is an ex officio member of the doctoral school council. The director and the members of the Council are elected by the universal, direct, freely expressed, equal, and secret vote of the doctoral supervisors and the doctoral students of the doctoral school, respectively.

The doctoral student member of the council is elected by the doctoral students affiliated with the school, the election process being managed by OSUT. Depending on the specific activities and contexts (e.g. admission, completion of studies, ongoing activity of doctoral students, habilitation, affiliation of supervisors, etc.), both IOSUD and SDEAA have regulations, methodologies, and procedures, which can be consulted on the web page: <https://doctorat.uvt.ro/>. The organization and operation of SDEAA are carried out in accordance with the provisions of the national and institutional normative framework, through a clear system of leadership and coordination that ensures the smooth conduct of doctoral university studies activities. The existing structure includes the Director of the Doctoral School, the Council of the Doctoral Schools (CSD), the affiliated doctoral supervisors who participate in the General Assembly of members, the [Council for Doctoral University Studies](#) (CSUD), and the [CSUD secretariat](#), each having well-defined competences in the decision-making and administrative process. This structure ensures the efficient coordination of doctoral university studies activities, as well as the unified implementation of internal and external quality assurance procedures. The operation of SDEAA is based on the [IOSUD UVT Regulation on doctoral university studies](#), the [Regulation of the Doctoral School of Economics and Business Administration for doctoral university studies](#), as well as on compliance with the [Code of University Ethics and Deontology](#). All normative acts are periodically revised, in accordance with legislative changes and with the recommendations of ARACIS and CNATDCU.

Analysis of the state of facts: The organizational structure and management mechanisms of SDEAA ensure the coherent definition of responsibilities, decision-making transparency, and the effectiveness of administrative and academic processes. The coordination between the decision-making levels (SDEAA – the doctoral supervisors from the 6 integrated fields – CSUD) is functional and supported by clear procedures. The periodic revision of documents contributes to the permanent updating of the regulatory framework, while their approval by the University Senate guarantees the legality and legitimacy of the decision-making process. Given the permanent dynamics of the legislative framework and the thematic diversity of the research in the 6 integrated fields, continuous monitoring of the application of procedures and an optimization of the information flow between the structures involved are necessary, in order to ensure uniformity and promptness in implementation.

The indicator is fulfilled.

Standard S.A.1.2. Stakeholder engagement

The HEI proves that it engages the relevant stakeholders in developing methodologies and regulations, as well as implementation procedures.

Indicator
I.P.A.1.2.1

The opinions of the faculty and department members, of the subsidiary or extension¹ and of other stakeholders are considered in the process of adopting and revising methodologies, regulations and implementation procedures.

Presentation of the state of facts: The updating of methodologies, regulations, and application procedures, specific to doctoral university studies and, respectively, to the Accounting doctoral studies field is carried out in full accordance with the normative framework in force at the national level. The feedback of the academic staff who serve as doctoral supervisors, of the doctoral students, of the graduates, and of the employers constitutes an important benchmark in the process of adapting and revising the methodologies, regulations, and application procedures. The academic staff members of SDEAA are consulted regarding the content of the curriculum and the specific aspects of the advanced training programmes of the doctoral students. UVT students are consulted through a satisfaction measurement questionnaire concerning the educational process, student services, and university infrastructure at UVT. The responses collected through the questionnaire are analysed, and on the basis of the resulting report, measures are adopted to improve aspects of the educational process focused on doctoral students. The opinions of the graduates

¹ The faculty, department, subsidiary, extension - hereinafter “organisational components”

of the doctoral university study programmes in the fields covered by SDEAA are important in adjusting the educational process focused on the teaching component and the research component. At the level of the doctoral school, discussions are held with graduates both in a formal consultative setting and occasionally. Changes at the level of the content and structure of the study programmes are not an exclusive result of these consultations, but are constituted cumulatively, as a result of consulting all interested parties (academic staff, students, graduates, employers). The opinions of the employers/professional associations/partners from the business environment ([List of partners from the business environment](#)), from the doctoral university studies field subject to the evaluation process, concern the competences that its graduates must possess; the conclusions of the consultation processes organized with employers regarding the expectations of the labour market and the way in which the objectives of the doctoral university study programme are correlated with professional competences are important for the process of revising the documentation related to doctoral university studies in the field of Accounting. At the same time, the consultation of the interested parties is relevant for the revision of the study programmes.

Analysis of the state of facts: Following the consultation of academic staff, students, graduates, and employers, the doctoral university study programmes within the study fields covered by SDEAA are updated in terms of the content of the courses and the expected learning outcomes specific to these study programmes. At UVT, the study programmes are revised annually, following the consultation of academic staff, students, graduates, and employers. These consultations, carried out by applying questionnaires or organizing meetings and focus groups, are recorded in minutes, reports. Academic staff with significant expertise in the specialization of the study programme, representatives of employers, representatives of graduates, and representatives of students at the doctoral university studies cycle analyse the results of the consultations and make proposals for revising the study programmes, their objectives, the curricula, and the course syllabi, which will be debated and approved in the Doctoral School Council. During the visit, at the meeting with the doctoral supervisor academic staff, it was confirmed that they had been consulted via the institutional email regarding the curriculum in the course syllabus.

The indicator is fulfilled.

Criterion A.2. The material resources and optimisation of the use of the material resources

Standard S.A.2.1. Material resources

The HEI owns adequate movable and immovable assets to enable it to carry out the study programme/domain.

Indicator I.P.A.2.1.1	The HEI legally owns venues for the related education, research and administrative processes, as well as for services for students, doctoral students and trainees, thus providing an enabling environment for living and studying, including for disabled persons. Optimal venues are also provided for activities of the staff. Such venues are adequately equipped.
--------------------------	--

Presentation of the state of facts: UVT possesses assets that contribute effectively to the achievement of its mission and objectives. UVT provides teaching and research spaces appropriate to its specific development through teaching rooms, didactic laboratories, and research centres, in accordance with the technical, safety, and hygienic-sanitary norms in force and respecting the differences between the forms of study (full-time, reduced-frequency, and distance learning) and, respectively, the objectives of the research activities. UVT offers accommodation spaces and spaces for the social, cultural, or sports activities of the students. The situation of UVT's teaching, accommodation, practice, and sports spaces is presented in [Annex 18WS](#). UVT's assets are in continuous development, both from the perspective of expansion and of the renovation and modernization of the existing spaces, as well as their accessibility for students with disabilities, the major investment objectives and their status being presented in the annual reports of the UVT rector ([Rector's Report on the state of the West University of Timișoara for the year 2024](#)).



All UVT spaces are also adapted to the needs of students with disabilities, and the university continues to invest in infrastructure elements in this regard. The teaching and research spaces in which the activity within the doctoral study programme in the field of Accounting takes place belong to FEAA and are located in the building at Str. J. H. Pestalozzi no. 16, Timișoara, but also in the central headquarters of UVT, Bd. Vasile Pârvan no. 4, Timișoara, locations that ensure the access of students and academic staff to modern infrastructure and complex academic resources. The teaching and research spaces within FEAA have a total area of 2,446 sqm, being appropriately equipped for the conduct of courses and seminars, with furniture, boards, markers, smartboards, video projectors, air conditioning units, computers, as well as the software programmes necessary for the teaching process. The situation of the spaces dedicated to teaching, research, and administrative processes, as well as their equipment, is presented in [Centralizing document – availability and equipment of teaching spaces](#), as well as in [Situation of FEAA teaching spaces – 3D](#).

Analysis of the state of facts: For the activities specific to the doctoral programmes, SDEAA – the Accounting field benefits from its own dedicated spaces, namely:

- Room P05 – intended for academic leadership and coordination activities;
- Room P08 – used for teaching and seminar activities, equipped with computers and other modern multimedia equipment;
- Room 203 – for teaching and seminar activities and for the working meetings of doctoral supervisors and doctoral students, equipped with computers, an all-in-one digital display, and other modern multimedia equipment;
- Room P11 – for teaching and seminar activities and for the working meetings of doctoral supervisors and doctoral students;
- The offices in rooms M02, M03, M24, 107, and 207, within FEAA, where the academic staff serving the Accounting doctoral study programme carry out their activity.

An essential role in supporting the educational process is played by the bibliographic resources made available to students and academic staff. The students of the Accounting doctoral study programme have at their disposal a collection of publications provided by the [Eugen Todoran Central University Library Timișoara \(BCUT\)](#), which carries out its activity in the central headquarters, located on Bd. Vasile Pârvan, no. 4A, as well as by its branch library, located in the FEAA headquarters, Str. J.H. Pestalozzi, no. 16. The [learning resources](#) consist of study materials designed and produced by the teaching and research staff of UVT/FEAA, in printed or electronic format. BCUT offers access to over one million volumes, books, journals, and other types of documents. Annually, the collections grow on average by 22,000 new volumes, to which is added online access to databases containing thousands of journals, with articles from all fields. The library's collections are consulted by over 24,000 readers (students, academic staff, researchers, doctoral students of UVT, as well as of other universities in Timișoara). The central building includes reading rooms with an area of 679 m², with 90 seats (7.54 m²/seat) and 24 tables with power outlets. The 2 study rooms have an area of 24 m² and 16 seats (4 m²/seat). The equipment made available to students includes 9 computers, a Self-Check station, a wireless network, and a copier. At BCUT, each seat is allocated an area of 17.5 m²/seat. The FEAA library benefits from a space of 78 m² for the 36 reading tables (2.16 m²/seat), is equipped with 24 computers, of which 6 units with Internet access, making available to users the most relevant information sources available both physically and electronically, ensuring the book collection corresponding to the courses in the [curriculum of the Accounting doctoral study programme](#). There are [subscriptions to internal and international journals and free access to international/national databases](#), such as Science Direct Freedom Collection Journals, SpringerLink Journals, Clarivate Analytics, American Institute of Physics Journals, American Physical Society Journals, ProQuest Central, IEEE IEL, Scopus, Wiley Journals, American Chemical Society Journals, Cambridge Journals, Institute of Physics Journals, MatSciNet, EBSCO Academic Search Complete, EBSCO Business Source Complete, EBSCO Art Fulltext, Nature, and CEEOL (Central and Eastern European Online Library), which offer hundreds of thousands of

articles, research, and studies in electronic format. Access is granted on an IP basis from the university campus, from BCUT, or remotely, through personal accounts registered in the ANELIS platform.

The indicator is fulfilled.

Standard S.A.2.2. Management of material resources

The organisational components manage the movable and immovable assets used for the evaluated study programme/domain in an optimal, sustainable manner.

Indicator I.P.A.2.2.1	The movable and immovable assets are properly maintained to ensure optimal conditions for studying, living and research, as well as for work.
---------------------------------	---

Presentation of the state of facts: According to the [technical-administrative organizational chart](#), at the UVT level there operates the [Administrative Service](#), organized under the General Administrative Directorate (DGA), which administers and is responsible for all the buildings within UVT, ensuring students and academic staff the material conditions necessary for dedication to study, as well as appropriate hygiene conditions. The general objective of the Administrative Service is to organize and conduct, in an efficient manner, the activities of administration and management of UVT's assets related to the teaching process, the scientific research process, as well as that of student practice. Also, under the General Administrative Directorate (DGA) of UVT operates the [Dormitory Administration and Management Service](#), which administers and is responsible for the efficient management of the accommodation spaces that are part of UVT's assets. At the level of each faculty within UVT there is an employed faculty administrator, whose responsibilities include the management of the faculty's goods and assets. The rooms at the disposal of SDEAA have technical equipment, corresponding to the modern stage of learning, teaching, and communication, which facilitates the activity of the academic staff and the receptiveness of the doctoral students (video projector, computer, projection screen, videoconferencing equipment, video camera, cisco router, workstations). At UVT-FEAA-SDEAA there are spaces arranged for wireless Internet access ([Centralizing document – availability and equipment of teaching spaces](#); [Situation of FEAA teaching spaces – 3D](#)). The software applications used within SDEAA are licensed both for basic software (operating systems, antivirus programmes), specialized software (SPSS, EVIEWS, SAS/R), and for application software (the Microsoft Office suite, MS Sharepoint, MS SQL Server, other dedicated programmes: EViews, Stata, etc.). The network infrastructure, which serves the online learning platforms, is composed of state-of-the-art servers that ensure maximum connectivity and operability. The ICT infrastructure and e-Learning platforms are managed efficiently and are permanently maintained in an appropriate state of operation.

Analysis of the state of facts: The maintenance of the immovable and movable goods used for carrying out the teaching, research, and administrative activities related to the Accounting doctoral study programme is carried out in a systematic, organized manner and in accordance with the internal regulations of UVT, through specialized administrative structures. The Administrative Service ensures the efficient management of the buildings, installations, teaching spaces, material equipment, and equipment used by FEAA, the employed administrator having responsibilities in the management of the faculty's goods and assets. The maintenance activities fall under the responsibility of the maintenance and repair staff, the cleaning staff, the technical staff (installations, electricity, air conditioning), the security guard staff, the staff responsible for security, and the administrative staff with responsibilities for the management and monitoring of assets.

Recommendations:

- Gradual modernization and standardization of the equipment (replacement of worn-out equipment, network/Wi-Fi upgrade, and e-Learning facilities), correlated with teaching and research needs.
- Improvement of monitoring and feedback (register/ticketing for reports; periodic consultation of doctoral students/academic staff), for prioritizing investments and maintenance works.

The indicator is fulfilled.

Criterion A.3. Adequate human resources and transparent staff recruiting procedures developed according to the law

Standard S.A.3.1. Human resources

The HEI has the required human resources to organise and deliver the evaluated study programme/domain.

Indicator I.P.A.3.1.1	The human resources of the organisational component are suitable to perform the activities pertaining to the evaluated study programme/domain. The teaching staff has the required qualifications and professional competences to teach the subject matters assigned to them in the job list.
--------------------------	---

Presentation of the state of facts: UVT, FEAA, and, implicitly, SDEAA have the human resources necessary for the organization and conduct of the evaluated doctoral university studies field. The employment of teaching staff in teaching and research positions is carried out in accordance with the [Framework Methodology for competition at the national level](#) and the [Methodology on the organization of competitions for filling vacant teaching and research positions and promotion examinations in the teaching career at the West University of Timișoara, 13th edition](#). The human resources involved in the activities of SDEAA – the Accounting field consist of academic staff and doctoral supervisors with solid academic and scientific experience. Of the total of 12 doctoral supervisors affiliated with the [Accounting field](#), 10 supervisors have acquired the right to supervise doctorates through the habilitation certificate. Likewise, the doctoral supervisors within SDEAA meet the CNATDCU criteria in force. The academic staff also report their [scientific activity annually](#), in accordance with current legislation. The courses within the doctoral training programme corresponding to the first semester of year I of the cycle are taught by professors and researchers from all the doctoral fields of SDEAA ([SDEAA Staffing 2025-2026](#)). They hold an ISCED-8 qualification level, with competences demonstrated through relevant scientific activity, academic experience, and international portfolios of publications (Google Scholar, ORCID). To ensure a global academic perspective, researchers and professors of high international visibility, with outstanding results in the field of economic and interdisciplinary research, are invited to the conduct of the courses. Likewise, professors and researchers who hold an ISCED-8 qualification level, from Romania or abroad, with recognized research activities, are co-opted into the guidance and academic integrity committees. The research activity of the doctoral supervisors is characterized by continuity, thematic relevance, and international openness, addressing topical themes from both a macroeconomic and a microeconomic perspective, specific to each doctoral field. The research results are capitalized on through involvement in international scientific networks, participation in national and international projects ([Research projects](#)), and the publication of articles in journals indexed in Web of Science and BDI ([List of SDEAA Accounting works](#)).

Analysis of the state of facts: The level of qualification and professional experience of the academic staff and the doctoral supervisors within SDEAA guarantees a high standard of quality in doctoral training and scientific research. Their thematic diversity and scientific expertise contribute to the academic recognition of SDEAA and to the integration of doctoral students into international scientific communities. Likewise, the [attraction of highly prestigious](#) international researchers into the doctoral training activities strengthens the global openness of the programmes and stimulates the exchange of good practices.

Recommendations: The intensification of efforts to attract academic staff and researchers with international experience in order to strengthen the international dimension of the doctoral programmes.

The indicator is fulfilled.

Indicator I.P.A.3.1.2	The HEI ensures professional and personal development for its staff.
--------------------------	--

Presentation of the state of facts: UVT, through the [Academic Development Centre \(CDA\)](#), cultivates academic excellence and pursues the continuous professional and personal development of university teaching staff, auxiliary staff, and adult learners. For this purpose, it offers, on a semester basis, series of

workshops on topics of interest, such as: GenAI for the assessment of learning; Co-design, implementation, and evaluation of international collaborative learning; The authenticity of learning outcomes, etc. Doctoral supervisors, as well as doctoral students, also have access to the services of the [Centre for Counselling and Guidance in the Research Career – Western Region](#), established with PNRR funding. In addition to the guidance and counselling activities (some of them at the individual level), the centre organizes networking events for researchers and makes available to them useful materials for personal development in the research area (e.g. the [Guide for the development of a research career](#)). Another support structure of UVT, the RDI Activities Management Directorate, periodically informs the academic community about the active project calls at the national and international level, offers consultancy and direct support for the preparation of funding applications and for the implementation of the projects won. Through this directorate, the Develop grants are also managed – fixed funding to which each academic staff member has access annually for professional and personal development (these grants can be used for participation in scientific events, the purchase of software and books, the payment of subscriptions to publications and electronic databases, etc.). The awarding of Develop grants is regulated by the [Methodology for accessing and using Develop-type grants at the West University of Timișoara](#). Likewise, through its presence in the European university consortium [UNITA](#), UVT offers academic staff a platform for international cooperation, access to scientific events and to the resources of the partner universities, with certain advantages for the professional and personal development of the academic staff and researchers, including the doctoral supervisors. At IOSUD-UVT, affiliation with the doctoral schools is regulated through a public and standardized procedure, built on the basis of the applicable legal framework (Law no. 199/2023, regulations and ministerial orders on doctoral studies, habilitation and recognition of the status of doctoral supervisor obtained abroad, as well as the minimum CNATDCU standards in force, available on the UVT site dedicated to doctoral studies – [doctorat.uvt.ro](#) in the section [Legal basis – Habilitation, affiliation, title recognition](#)). At the procedural level, affiliation may be requested by persons who have legally acquired the right to supervise doctorates in Romania (including through obtaining the habilitation certificate) or abroad, with the recognition/automatic recognition of this right, and the doctoral school may also affiliate collaborating academic staff/researchers for research and/or teaching activities, without the automatic conferral of the status of doctoral supervisor. The conditions that doctoral supervisors must meet and the stages of the affiliation process with the doctoral schools of IOSUD-UVT, and therefore also with SDEAA, are described in the [Framework procedure for affiliation or disaffiliation within the doctoral schools of IOSUD-UVT](#).

The transparency and verifiable nature of the recruitment of teaching staff through affiliation are ensured by: i) the requirement for applicants to submit an affiliation file with clearly specified documents (application, proof of the right to supervise, CV/list of publications, declarations regarding ethics, etc.); ii) the requirement to meet well-defined eligibility criteria (general criteria at the institutional level and, where applicable, specific requirements by field – for the specific requirements for the affiliation of doctoral supervisors at SDEAA, see Annex 2 to the [Framework procedure](#)); additionally, differentiated criteria for fields in consolidation vs. fields at maturity); iii) the requirement to go through a stepwise institutional decision-making flow (described at [doctorat.uvt.ro](#), in the Habilitation/Affiliation section), which eliminates arbitrariness: the submission of the habilitation file to the Doctoral Studies Office (for administrative verification), an opinion of opportunity at the level of the Doctoral School Council, analysis and decision at the level of CSUD, followed by the validation of the decision by the UVT Senate (all these stages being formalized, including through standardized forms/"reports", downloadable from <https://doctorat.uvt.ro/abilitare-afiliere/afiliere-uvt/>). Complementarily, for the situations in which the recruitment of human resources at the level of the doctoral schools aims at the acquisition of the status of doctoral supervisor through habilitation, UVT applies an institutional regulation that operationalizes the provisions of Law no. 199/2023 and of OME no. 3998/2024. After the defence of the habilitation thesis, the resolution of the committee is transmitted for validation to the UVT Senate, and the national stage is carried out subsequently, according to the mechanisms of the Ministry of Education/CNATDCU. The information necessary for candidates aiming to obtain the habilitation is available at <https://doctorat.uvt.ro/abilitare->

afiliere/abilitare/. All aspects of the process of obtaining the habilitation are included in the [Institutional regulation on the organization and conduct of the process of awarding the habilitation certificate](#).

Analysis of the state of facts: In 2025, CDA launched the webinar series TalkEdUVT Voices shaping learning, an initiative that aims to bring together the academic community of UVT and that of the universities in the UNITA consortium in an international dialogue about evidence-based education, the identity of the university teaching staff, the competences of the future, the management of teaching and emotions in the context of genAI, etc. Internationally renowned guests bring to attention case studies, concrete tools, ideas, and examples of good practices that can be taken over into the teaching, research, and student and young researcher guidance activity (for the complete list of workshops in the period 2021-2025 and of the webinars: <https://cda.uvt.ro/programe-cda/>).

The indicator is fulfilled.

Standard S.A.3.2. Recruitment procedures	
Teaching staff recruitment procedures compliant with the provisions of the law.	
Indicator I.P.A.3.2.1	Recruitment procedures comply with the provisions of the law, and are established and carried out transparently.

Presentation of the state of facts: The recruitment of the academic staff who teach courses in the Advanced Training Programme of SDEAA is carried out from among the specialists affiliated with the doctoral school (doctoral supervisors and/or collaborating academic staff/researchers), with specialization and research activity relevant to the areas of the courses taught. The framework affiliation procedure explicitly provides for the possibility of affiliating academic staff/researchers involved in teaching and/or research within the doctoral school, including from partner institutions or from other institutions/research units in Romania or abroad; this affiliation is conditioned upon the evaluation of opportunity and upon the institutional approvals (CSD/CSUD/Senate), thus ensuring selection based on professional criteria and a transparent decision-making path. ([Framework procedure for affiliation or disaffiliation within the doctoral schools of IOSUD-UVT](#))

Analysis of the state of facts: The constant involvement of the academic staff and the doctoral supervisors in training, research, and scientific dissemination activities reflects an institutional culture oriented towards continuous learning and professional performance. Participation in workshops, international conferences, alongside involvement in Erasmus+ academic mobilities, facilitates the updating of teaching and methodological competences, the exchange of good practices, and participation in international academic exchanges. Likewise, through its presence in the European university consortium UNITA (details at <https://www.uvt.ro/unita/>), UVT offers academic staff a platform for international cooperation, access to scientific events and to the resources of the partner universities, with certain advantages for the professional and personal development of the academic staff and researchers, including the doctoral supervisors. At the same time, the allocation of teaching activities in the Advanced Training Programme is based on: (i) demonstrable competence (CV, publications, scientific results, academic experience), (ii) thematic concordance between the expertise profile and the content of the courses, (iii) institutional validation mechanisms that document the decision (opinions, reports, decisions), reducing the risk of non-transparent selections and maintaining alignment with the legal framework and with the quality standards assumed by IOSUD-UVT.

Recommendations: The recruitment for the doctoral guidance committees of professors and researchers from universities abroad.

The indicator is fulfilled.

Criterion A.4. Digitalisation of institutional processes

Standard S.A.4.1. Digital transformation
--

The digital transformation process in the organisational component seeks to achieve administrative simplification and improve the quality of the services provided to the members of its own community, as well as to third parties.

Indicator I.P.A.4.1.1	The organisational component uses IT tools in its own procedures, to improve access and provide good quality services for the members of its own community and the indirect beneficiaries of education.
--	---

Presentation of the state of facts: The institution has a functional department that centrally manages all the information and communication systems, thus keeping interconnected all the systems and databases that have a correspondence. Any newly developed system that serves the entire institution is registered with this department, making it possible to have a record of all the systems and a correct interconnection of them. UVT electronically reports information requested by UEFISCDI, through the periodic reports to the Unique Registry of University Records (RMU). In the last 5 years, multiple applications that facilitate digital access to resources have been implemented, such as: the [online payments](#) platform, which instantly updates the payment status directly in the student management information system, the [online admission](#) system, which allows the generation of an electronic file, the payment of options, and the completion of the [enrolment](#) in a short time, without the need for physical travel to the university's headquarters. For CSUD–UVT and for SDEAA (all 6 integrated fields), the use of IT tools is an operational component of the way in which the current procedures are carried out, to the direct benefit of the doctoral students and with indirect effects on the quality of the educational services (through transparency, traceability, rapid access to information, and standardization). At the administrative level, after the admission of the doctoral students (a process that includes digitized stages – registration for the admission competition with the necessary documents, the display of the results, the confirmation of the places on the [admitere.uvt.ro](#) platform), their records and the monitoring of their academic path are carried out through a dedicated information system (University Management System – UMS), used for the registration and monitoring of the stages of doctoral studies. Access is controlled, on the basis of individual accounts managed by the IT&C Department of UVT, which ensures the securing of the data and the continuity of the administrative services. The information managed in UMS is also reflected in the Unique Registry of Records (RMU), as a unitary national records system. In the stage of completion of the doctoral studies, after the public defence of the doctoral thesis, the documents specific to the doctoral stage (the doctoral student's file and the thesis) are uploaded and archived by the Doctoral Studies Office in the Integrated Educational Registry (REI), with a view to validation at the national level. Also for the simplification and streamlining of the administrative processes, the digital service [UVT Intranet](#) operates, in which, among other things, the academic staff record the timekeeping of their activities at the doctoral school, and the director of the doctoral school validates them, the documents then being automatically forwarded to the Human Resources service; they request certificates for participation in doctoral/habilitation committees; they consult the lists of institutional email addresses; they request the reservation of rooms at UVT for the conduct of doctoral school events, etc. At the same time, the digital components are used to ensure academic integrity and to standardize the quality control.

The similarity check is procedurally integrated both during the drafting of the thesis and before the public defence, through the use of the plagiarism detection software iThenticate (at the level of supervisors and the Doctoral Studies Office) and Turnitin (individual access of doctoral students through institutional email). The procedure is also documented through institutional forms (for example, the report regarding the similarity percentage generated by the Doctoral Studies Office from the software used for verification and the [resolution of the supervisor and of the guidance and academic integrity committee](#)), which strengthens the traceability of the academic decision and the predictable functioning of the services offered to doctoral students. The IT tools also support access to information and institutional communication. On the doctoral studies site (<https://doctorat.uvt.ro/>), information of interest to doctoral students and to the academic public is published in a structured manner: standards and methodologies, the study contract, relevant lists and announcements, as well as data regarding the public defences (including the abstracts of the theses, in

compliance with the deadlines and transparency requirements), etc. It should be mentioned that, at the beginning of 2025, the CSUD site was entirely redone (<https://doctorat.uvt.ro/>), becoming the most important point of institutional information, in which all the information concerning the activity within the doctoral schools of CSUD–UVT (procedures, regulations, forms, admission, completion, announcements, and operational benchmarks) is available transparently, thus including also SDEAA (<https://doctorat.uvt.ro/scoli/sdeaa/>). This information is, implicitly, available also to interested third parties. In addition to the information related to the teaching process and to the actual research path for doctoral students, the site <https://doctorat.uvt.ro> also offers information related to the administrative steps that must be followed for requesting funding to support professional development, depending on needs (in the section [Doctoral studies – Doctoral students](#)). For the quality of the research process and for the equalization of access to resources, digital "library services" and e-learning solutions are used: institutional access to ANELIS Plus and to scientific databases (Web of Science, Scopus, ScienceDirect, ProQuest, JSTOR, etc.), including with the possibility of remote access on the basis of a UVT account and password, as well as access to resources through the integrated [e-learning system of UVT](#) (both for doctoral students and for doctoral supervisors).

Analysis of the state of facts: The members of the academic community within UVT, FEAA, including the doctoral students and the doctoral supervisors from SDEAA, benefit from access to e-learning platforms, digital libraries, international databases, and high-performance ICT infrastructure, which facilitate collaboration and the educational process. These tools actively support the learning, research, and academic collaboration process. The digital transformation process within SDEAA contributes to the simplification of administrative procedures, to the increase of transparency, and to the improvement of the quality of academic and research services. The use of the IT platforms facilitates rapid interaction between doctoral students, doctoral supervisors, and administrative staff, reducing the document processing time and increasing the degree of accessibility. Certain administrative procedures still require additional digitization, and the integration between the different information systems can be strengthened in order to ensure increased efficiency in the management of the processes.

Recommendations: The implementation of applications (or software components integrated into existing or future applications) based on Artificial Intelligence.

The indicator is fulfilled.

DOMAIN B. Educational efficacy

Criterion B.1. Content and relevance of study programmes

Standard S.B.1.1. Content of study programme/s²

The study programme is based on a curriculum designed so that students can acquire the expected learning outcomes.

Indicator I.P.B.1.1.1	The study programme is developed and structured according to the expected learning outcomes, and organised based on transferable study credits. It includes all learning, teaching, practical training, research and evaluation experiences, which, together, lead to a higher education qualification.
--	---

Presentation of the state of facts: The doctoral university study programme corresponding to the Accounting field within SDEAA is designed in accordance with the National Qualifications Framework (CNC), the ARACIS standards, and the [Regulation on the initiation, elaboration, monitoring, and periodic revision of the university study programmes and fields at the West University of Timișoara and of the curricula related to them](#), ensuring the coherence between the educational objectives, the expected

² The term "programmes" concerns the external quality evaluation for the study programmes contained in a master/doctoral domain. The term "programme" shall be used hereinafter.

learning outcomes (Knowledge – Skills – Responsibility/Autonomy), and the curricular structure. The [curriculum](#) is built on the basis of the European Credit Transfer System (ECTS), allowing compatibility with similar programmes abroad and international recognition. Obtaining the university qualification requires the accumulation of 240 ECTS credits, distributed in a balanced manner between the advanced training activities (fundamental, complementary, and specialized courses) and the scientific research activities. Thus, the Plan coherently integrates two components which, together, cover the entire doctoral training path: (i) The training programme based on advanced university studies (30 ECTS), centred on institutionalized learning/teaching experiences (courses) in the area of research ethics and integrity and academic writing, respectively topics in the Accounting field, and (ii) The individual research programme (210 ECTS), which progressively structures the research and training experiences up to the completion of the thesis. The curriculum includes four courses, of which one is compulsory and common to all fields (Research ethics and intellectual property) and three are chosen by the doctoral student and the doctoral supervisor, organized in Romanian and English, with the participation of professors from SDEAA and with guest professors from partner universities abroad.

The [course syllabus](#) contains the following minimal information: the name of the course in Romanian and in English, the status of the course depending on its contribution to the training of the graduate and on the regime of attendance by students, the faculty/department/study field/study cycle/study programme, the number of transferable study credits (according to ECTS) associated with the course, the total number of hours per semester necessary for obtaining the credits corresponding to the course and their distribution (teaching hours related to university training and hours allocated to individual study activities, learning, and preparation for assessment), the specification of the preconditions and conditions for taking the course (if applicable), the statement of the expected learning outcomes (expressed in the form of knowledge, skills, responsibility, and autonomy) that will be formed following the course, the thematic content (the syllabus) and its corroboration with the expected learning outcomes, the practices associated with teaching, learning, and assessment, the bibliography (compulsory and supplementary), the detailing of the assessment system, information about the use of tools based on artificial intelligence, and the names of the academic staff who teach the teaching activities related to the course. The individual research programme is carried out on the basis of the [Individual Research Plan \(Individual Research Program for a Scientific/Professional PhD\)](#), under the guidance of the doctoral supervisor and of the Guidance and Academic Integrity Committee, and includes documentation activities, participation in scientific conferences and seminars, mentoring, the publication of scientific articles, and research mobilities, as well as the annual evaluation of the progress reports.

Analysis of the state of facts: The curricular structure of the doctoral study programme corresponding to the Accounting field within SDEAA is coherent and balanced, having as its main objective the development of advanced research competences. The [curriculum](#) integrates theoretical and applied activities, adapted to the current trends in the managerial sciences, facilitating the development of the analytical, critical, and methodological skills of the doctoral students. This ensures the curricular coherence, the progressiveness of competence development, and compatibility with the European master's-level standards.

The most sought-after courses in the portfolio of the "Training programme based on advanced university studies" in the last two academic years were: "Research ethics and intellectual property / Ethics and intellectual property in scientific research"; "Research methods"; "Scientometrics and evaluation of scientific research"; "Contemporary challenges in external corporate reporting" (specialized course). In the 2025-2026 academic year, a large number of the doctoral students' options were for the courses: "Academic Writing"; "Data Analytics"; and "Artificial Intelligence applied in research".

Analysing the content of the 11 course syllabi, we found the following:

1. Outdated bibliography in the courses: "Methodology of Economic Science" (2015), "Research ethics and intellectual property" (2018), "Academic writing", "Contemporary economic issues" (2017), "Macroeconomics and institutions" (2018). We also identified, in some courses, a

bibliography that is either excessive: "Methodology of Economic Science" – 6 pages of bibliography, or minimal: "Contemporary economic issues" – 4 titles, or generic: "Conceptual developments and paradigmatic changes in business" – netographic research in BDI and applied research in organizations);

2. The lack of a statement of the learning outcomes in the course "Methodology of Economic Science" 9%;
3. The lack of content in the "Minimum performance standards" section for the courses: "Methodology of economic science", "Conceptual developments and paradigmatic changes in business", "Research methods", "Macroeconomics and institutions"; "AI applied in research": The content of this section must be completed in accordance with a coverage of knowledge that should lead the doctoral student to obtaining the "admitted" qualification.
4. The lack of the assessment components in the course "Research ethics and intellectual property".
5. Problems in the allocation of the total estimated time (material errors, resulting from the erroneous summation of the component elements) in the courses and the non-correlation of the total of the study hours with the number of hours of course, seminar, and individual study: "Macroeconomics and institutions" (24 course hours + 186 individual study hours = 200 hours total); "Scientometrics and evaluation of scientific research" (24 course hours + 12 seminar hours + 180 individual study hours = 200 hours total);
6. Problems in the allocation of the number of ECTS credits in the course "Contemporary economic issues" (10 ECTS for 150 hours/sem; in the Curriculum, this course is evaluated with 8 credits, that is $8 \times 25 = 200$ hours/sem).
7. Exclusively online teaching in the course "Contemporary economic issues", a fact mentioned explicitly in the course syllabus. During the visit, we requested explanations, and the justification for this fact was that the person responsible for this course has an international co-supervision, being away for one semester at a university in France. This fact is singular and has an exceptional character.

Aspects that constitute best practice examples: The presence in the curriculum of a course that promotes the use of artificial intelligence in research.

Recommendations:

1. Updating the bibliography for the courses in point (1) that are older than 5 years, taking into account the specification of chapter IX of the "Specific standards for doctoral fields", which stipulates that "doctoral students have access to appropriate learning resources, at the library or in digital format with access on electronic platforms, as follows: course materials; laboratory guides; books and other documentation materials, including publications from the last 5 years; access to databases with scientific articles".
2. The relative calibration of the bibliography, so that it is neither excessive, nor minimal, nor generic (1);
3. Adding the learning outcomes to the syllabus of the course "Methodology of Economic Science" (3);
4. Adding content to the "Minimum performance standards" section, so that a coverage of knowledge should be specified, which should lead the doctoral student to obtaining the number of credits through passing the course (4);
5. Adding the assessment components to the course "Research ethics and intellectual property";
6. The correct allocation of the total estimated time for the courses in the point, by correcting the material calculation errors (5);
7. The correct allocation of the number of ECTS credits to the course "Contemporary economic issues", so that it reflects the time necessary for a doctoral student to acquire the knowledge of the course (1 ECTS = 25-30 hours);

8. The elimination (apart from exceptional cases) of exclusively online teaching in the course "Contemporary economic issues" and the adoption of a face-to-face or hybrid regime.

The indicator is partially fulfilled.

Criterion B.2. Alignment of the curriculum with the qualification

Standard S.B.2.1. Alignment with the qualification level and the intended competences

In the curriculum design and development process, the organisational component seeks to ensure the qualification level, as well as correlation with the envisaged occupations.

Indicator
I.P.B.2.1.2

The expected learning outcomes are correlated with the competences required by those occupations, according to the occupational standards and/or the European Skills, Competences and Occupations (ESCO).

Presentation of the state of facts: The expected learning outcomes of the doctoral university study programme in the field of Accounting are defined in accordance with level 8 of the National Qualifications Framework (CNC) and are correlated with the Classification of Occupations in Romania (COR) and with the European Classification of Occupations (ESCO).

In the [curriculum](#) and in the [Plan of Doctoral University Studies](#), the expected learning outcomes are formulated as Knowledge–Skills–Responsibility/Autonomy and are designed, at a general level, so as to correspond to the occupational profile of the doctoral studies graduate: researcher/scientific researcher and, where applicable, academic staff member in higher education, that is, exactly those occupations in ESCO that involve the production of knowledge, academic dissemination, and integration into research communities. The correlation is evident in the type of competences pursued: the courses in the [curriculum](#) place emphasis on research methodology (problem formulation, methods, collection/analysis) in the context of the most important research trends in the field, on the use of digital tools and artificial intelligence, on ethics and academic integrity, on academic writing and publication (writing standards, editorial process), as well as on the communication and dissemination of results (presentations, conferences). For the trajectories that include the academic career, outcomes related to teaching/mentoring and institutional integration are also included.

The structure of the plan shows a direct correspondence between each course and the competences developed, which demonstrates that the learning outcomes are supported through adequate curricular content. This approach is specific to programmes oriented towards the labour market and occupational requirements. From a curricular point of view, this correlation is operationalized through an Advanced Training Programme (which establishes the basic competences: research methods, ethics, academic writing, equivalent to 30 ECTS credits) and through the Individual Research Programme (the majority in terms of credit volume – 210 credits), in which the doctoral student accumulates and demonstrates the competences specific to the targeted occupations through research, writing, publication, and dissemination activities, evaluated in stages up to the completion of the thesis. The learning outcomes are in accordance with level 8 of the National Qualifications Framework.

Analysis of the state of facts: The expected learning outcomes, established in accordance with level 8 of the CNC, ensure the coherence between academic training and the current requirements of the labour market. The structure of the doctoral programmes supports the development of the analytical, methodological, and ethical skills necessary in scientific research activities and in the exercise of the highly specialized professions in the economic field and that of the managerial sciences. The expected learning outcomes, structured into knowledge, abilities/skills, and responsibility/autonomy, are correlated with the key, professional, and transversal competences established in art. 7 para. (9) and para. (10) of Order 3020/2024. During the visit, we consulted the matrix that associates the correspondence between activities, courses, and learning outcomes.

The indicator is fulfilled.

Criterion B.3. Student-centred learning, teaching and evaluation

Standard S.B.3.1 Principles

The organisational component implements the principles of student-centred learning.

Indicator I.P.B.3.1.1	The organisational component ensures implementation of the student-centred learning in the curriculum and through the teaching strategies used in the learning and teaching activities and experiences.
---------------------------------	---

Presentation of the state of facts: At the level of the Accounting doctoral field within SDEAA, the provisions of the [UVT Charter](#) are observed, through which the principles and values underlying the activity of the university are established. Thus, one of the fundamental principles of the organization and operation of UVT concerns the centring of education on the student. Through its mission, UVT advocates for an education correlated with the immediate needs of the labour market, an education that aims, in addition to scientific performance and socio-economic employment, at the revelation of the human personality as a whole. The doctoral university study programme corresponding to the Accounting doctoral field organized within SDEAA is designed and conducted in accordance with the principles of student-centred learning, which support the autonomy, active participation, and accountability of the doctoral students in their own training and research path. The implementation of these principles is ensured through a flexible curricular design, which allows the choice of the research topic, of the doctoral supervisor, and of the study resources, depending on the individual research interests and the specific theme.

The teaching activities are carried out according to the curricula (through the inclusion of the activities in the [Plan of Doctoral University Studies](#)) and the [course syllabi](#) updated annually, approved by the UVT Senate. The curriculum is built so that the objectives, competences, and expected outcomes are pursued in a feasible manner, and the contents and activities are realistically correlated with them; in the [curriculum](#) and in the [course syllabi](#), the learning outcomes (knowledge, skills, responsibility, and autonomy) and the minimum performance standards are included, which increases the transparency and the ownership of the formative path. The teaching activities, as well as the guidance ones, use methods that activate the doctoral student and shift the emphasis from the unilateral transmission of information towards critical and collaborative learning: debates, projects (including in teams), and applied research/analysis tasks, calibrated on the achievement of the learning outcomes and on the development of academic autonomy. The integration of the doctoral students into research projects and centres is encouraged as a form of learning through research and consolidation of advanced competences. The acquisition of these competences is demonstrated, including through their scientific output. (Annexes: [Doctoral students' mobilities – Accounting](#) (3 students), [Doctoral students' articles – Accounting](#) (79 articles), [Doctoral students' conferences – Accounting](#) (85 conference participations). The opinion of the doctoral students is collected periodically through the institutional teaching evaluation platform (the evaluation of the academic staff member, including written feedback) in accordance with the [Methodology on the conduct of the process of evaluation of academic staff by students at the West University of Timișoara \(UVT\)](#). The entire endeavour is supported by the institutional quality management framework, through dedicated structures and procedures for the monitoring/revision of the study programmes reflected in documents and practices used as a basis for the adjustment of the contents and teaching practices ([Regulation on the initiation, elaboration, monitoring, and periodic revision of the university study programmes and fields at the West University of Timișoara and of the curricula related to them](#)). The teaching materials are available in

electronic format on the Moodle [e-learning platform](#), and the scientific resources can be accessed through the [digital library of UVT](#) and through the [international databases to which the university is subscribed](#).

Analysis of the state of facts: The courses provided in the [curriculum](#) corresponding to the Accounting doctoral field within SDEAA are designed so as to support active learning and the development of the competences specific to scientific research. Each course syllabus includes updated study materials, relevant bibliography (see I.P.B.1.1.1 – obs.1, recommendation 1), and learning tasks, which favour individual study and the application of knowledge in concrete research contexts. These resources are made available to the doctoral students through the [e-learning platform](#), which offers an interactive study framework, allowing personalized counselling and the adaptation of the learning path to the needs of each doctoral student. The teaching process promotes the activation of prior knowledge and its application within the new research themes, stimulating the active involvement of the doctoral students through debates, analyses, and individual reflections, as well as the exchange of perspectives and the development of critical thinking. Thus, the applied practices ensure a progressive learning, based on experience, dialogue, and the co-creation of knowledge, in full accordance with the principles of student-centred learning and with the objectives of doctoral training.

The indicator is fulfilled.

Indicator I.P. B.3.1.2	The organisational component ensures opportunities for students to participate in academic mobility programmes organised in person and/or virtually.
---------------------------	--

Presentation of the state of facts: The doctoral students in the field of Accounting are offered numerous opportunities for academic mobility, through the [ERASMUS+](#), [CEEPUS](#) programmes and the partnerships established in the [UNITA – Universitas Montium](#) alliance, as well as in the [PRIMENetworking](#) network and within other partnerships developed with universities abroad (on the basis of MoU). At the same time, UVT- FEAA is an associate member of [PRIMENetworking – Professional Inter-university Management for Educational Networking](#), a network that brings together 19 universities at the global level and whose mission is the development and promotion of academic programmes and scientific research, as well as the facilitation of cooperation between universities and the business environment, through institutional partnerships and international projects, with an emphasis on international collaboration, thus bringing numerous opportunities and benefits for doctoral students and doctoral supervisors.

Likewise, the [conclusion of Erasmus+ agreements](#) and of [Collaboration Agreements \(MoU\) between UVT- FEAA-SDEAA and universities abroad](#) (e.g. with University of Malta, Malta; University 'Haxhi Zeka', Kosovo; Caucasus University, Georgia; Anhui University of Finance and Economics, China) has been facilitated. The activity is coordinated by the [International Relations Directorate](#), which manages the cooperation agreements, the selection of participants, administrative counselling, and the academic recognition of the mobilities, in accordance with the internal regulations in force. The information is available on the site <https://ri.uvt.ro/>, and the mobility offer is public. The mobilities (with physical presence) and the recognition of the related results are procedurally supported through the institutional regulations and operational procedures regarding Erasmus+ (outgoing) mobilities: the Regulation on the organization and operation of the International Relations Directorate of UVT; the [Regulation on the organization of Erasmus+ Outgoing mobilities](#); the Operational procedure on making payments for Erasmus+ mobilities. The mobilities can also include a virtual component, in "blended" formulas, in accordance with the Erasmus+ framework, which explicitly allows doctoral mobility and its conduct in mixed format (physical+virtual). The Annex [Doctoral students' mobilities](#) includes a synthesis of the Erasmus+ mobilities benefited from by the doctoral students in the field of Accounting during 2021-2025 (4 mobilities, of which one was double – over both semesters). UVT is a member of the European university alliance UNITA – Universitas Montium, which extends the opportunities for doctoral mobility and collaboration in the network of the alliance's partners. Apart from the Erasmus-type mobilities, the doctoral students benefit from institutional financial support for participation in scientific events in Romania and abroad. The systematic centralization of the situations in which the doctoral students have benefited from this type of funding has been carried out since 2024, jointly by the Doctoral

Studies Office and the Financial Service, and is rendered in the Annexes: [Doctoral students' mobilities – Accounting](#), [Doctoral students' articles – Accounting](#), [Doctoral students' conferences – Accounting](#).

Analysis of the state of facts: The existing institutional mechanisms ensure transparent and equitable access to the mobility programmes, promoting the principles of internationalization, equity, and educational inclusion. The doctoral students have the possibility to choose mobilities that correlate directly with their own research themes, thus contributing to the increase of the quality and international visibility of the scientific results. Participation in international mobilities and conferences stimulates interdisciplinary collaboration, the development of intercultural competences, and the consolidation of academic communication skills.

The indicator is fulfilled.

Standard S.B.3.2. Fairness

The organisational component provides fair opportunities for students.

Indicator I.P.B.3.2.1	The organisational component provides fair opportunities for students, in line with their potential and aspirations, taking into account the diversity of learning styles and abilities
---------------------------------	---

Presentation of the state of facts: Within SDEAA, through a clearly defined institutional framework, equitable opportunities are ensured for all students, access to educational resources, support throughout the studies, and professional development opportunities for all doctoral students, regardless of socio-economic status, gender, ethnic origin, disabilities, or other criteria that may generate discrimination. The doctoral students benefit from administrative and educational support adapted to individual needs, including through psychological counselling and career guidance services, academic tutoring, as well as facilities for students with disabilities. Likewise, the representation structures of the doctoral students are functional and actively involved in the decision-making process at the level of CSUD and of CSD – SDEAA. The Career Counselling and Guidance Centre (CCOC), currently called the [Counselling and Support Service for Students \(SCSS\)](#) of UVT, makes available individual career counselling services to pupils or other aspirants to university studies who need support in choosing their educational and professional path. At the doctoral level, learning is structurally directed and personalized: the formative path is built around the research theme and the supervisor–doctoral student relationship, which allows the adaptation of the objectives, the work pace, and the type of support to the potential and aspirations of each doctoral student, in the logic of an individualized and niche development. The courses included in the [curriculum](#) have been calibrated so as to respond to the learning needs of the doctoral students in economic sciences in general, but to also offer them the opportunity for specific learning through the provision of optional courses. The diversity of learning styles and abilities was also taken into account in the design of the individual scientific/applied research plan. The list of activities included in the [Plan of Doctoral University Studies](#) is established together with the doctoral student at the beginning of each year of study, the activities proposed for obtaining a number of 60 ECTS credits annually being defined. At the end of each year of study, the achievements from the targeted time interval are evaluated, on the basis of evidence. For obtaining the credits, the report is validated by the supervisor and by the members of the guidance committee. UVT, through its specific organizational components, ensures equitable opportunities for all doctoral students through access to institutional support services that respond to the diversity of learning styles and abilities: educational/vocational and career counselling through the [Counselling and Support Service for Students of UVT](#). The doctoral students are represented in the decision-making structures – the councils of the doctoral schools, CSUD, and the University Senate – participating actively in the process of improving educational policies. In addition, UVT offers sports and cultural activities intended for doctoral students with special requirements, contributing to social integration and to the development of an inclusive university climate.

Analysis of the state of facts: SDEAA aims at the consistent application of the principles of equal opportunities and non-discrimination. The academic infrastructure, the educational resources, and the psychological and professional support systems are accessible to all students, contributing to the creation

of an equitable environment, adapted to individual needs. The diversity of learning styles and abilities is taken into account through the use of varied formats – face-to-face courses, hybrid activities, online learning, workshops, scientific seminars, and mentoring sessions. The curricular flexibility and the support offered by the guidance and academic integrity committees allow the personalization of the doctoral path depending on the potential and aspirations of each student.

The indicator is fulfilled.

Criterion B.4. Accessibility and efficiency of the resources and support services, adequate for learning

Standard S.B.4.1. Access to resources and services

The organisational component provides access to adequate resources and support services, according to the needs of the students.

Indicator I.P.B.4.1.1	The organisational component provides students, including those with special educational needs/disabilities, with access to resources and services designed to support the learning process, adequate for the individual learning needs, the study domain, the study cycle, and the form of organisation of the study programme.
--	--

Presentation of the state of facts: UVT, FEAA, and, implicitly, SDEAA ensure access to resources and support services appropriate in relation to the needs of the students. Through its digital and institutional infrastructure, it ensures the doctoral students of SDEAA permanent access to educational resources and support services adapted to the individual learning and research needs. Within SDEAA, the Accounting field, the doctoral students are ensured access to resources and support services for learning and research, appropriate to the doctoral cycle and to individual needs. Documentary support is ensured through the [Eugen Todoran Central University Library](#) (an extensive collection of documents, reading rooms, IT infrastructure) and through electronic access to international databases, available through the [Enformation portal](#) (e.g. ProQuest, SpringerLink, Scopus, Taylor & Francis, Sage, EBSCO, JSTOR, Oxford Journals, CEEOL, etc.). In addition, the doctoral students can use book collections and specialized resources existing at the level of the faculty's teams and research centres (including resources for academic writing). The support for the learning process is complemented by digital resources and online services: the institutional account @e-uvt.ro with access to G Suite for Education, the [e-learning platform](#) (digital resources, communication, assessment activities), as well as IT facilities (EduRoam, Microsoft 365, StudentWeb) and online administrative services through the Student InfoCentre. The personalized support is ensured through the [Counselling and Support Service for Students \(SCSS\)](#), which offers individual counselling (educational/vocational, career, psychological, personal optimization), as well as through [periodic consultations with the academic staff](#) (minimum 2 hours/week/academic staff member, displayed publicly – [Consultation schedule](#)). For students with special educational requirements, the Department for students with disabilities within SCSS ensures individualized counselling and constant collaboration with the academic staff and the secretariats of the faculties. Likewise, the students benefit from counselling through the [Department for Teaching Staff Training](#), which offers support for the development of professional competences, the management of the academic path, and integration into the professional environment. The doctoral supervisors and the guidance committees carry out the individual monitoring of the scientific progress, through consultations, periodic evaluations, and feedback.

Analysis of the state of facts: The educational resources, the digital platforms, and the support services offered by SDEAA are diversified, integrated, and adapted to the specific nature of doctoral studies. The institutional infrastructure allows the efficient conduct of the learning and research process, supporting the autonomy of the doctoral students and the quality of the scientific results. Likewise, access to anti-plagiarism checking, to international databases, and to advanced electronic resources contributes to the consolidation of the culture of academic ethics and to the increase of the quality of the research activities.

The concern for inclusion and accessibility at the UVT level guarantees the equitable participation of all students, including those with special educational requirements.

The indicator is fulfilled.

Criterion B.5. Learning outcomes

Standard S.B.5.1. Definition and evaluation

Learning outcomes are adequately defined and evaluated.

Indicator I.P.B.5.1.1	Learning outcomes are adequately described, and they support understanding of the students' and teachers' expectations regarding the content of the subject matters in the curriculum.
---------------------------------	--

Presentation of the state of facts: The learning outcomes of the Accounting doctoral university study programme are defined in accordance with level 8 of the CNC and reflect the advanced competences of research, critical analysis, and innovation specific to the field. These are communicated transparently to the doctoral students and the academic staff, ensuring a coherent framework of reference for the training, evaluation, and certification of the competences acquired. SDEAA, within which the doctoral university study programme corresponding to the Accounting field is integrated, applies a coherent and transparent framework for the definition and communication of the learning outcomes, in accordance with the requirements of ARACIS and the CNC. These outcomes are then detailed in a grid of learning outcomes structured on the three dimensions required by the national/European standards – Knowledge (C), Skills (A), Responsibility and autonomy (RA).

- Knowledge (C) – the acquisition of advanced-level inter- and transdisciplinary knowledge, integrated into the field of economic and managerial sciences;
- Skills (A) – the use of advanced techniques of research, synthesis, and critical thinking, innovation, and the redefinition of academic and professional knowledge;
- Responsibility and autonomy (RA) – the demonstration of a high level of scientific and academic integrity, professional authority, and commitment to the development of new ideas and models.

The learning outcomes are included in the [course syllabus](#) and the [curriculum](#), available online on the SDEAA site (<https://doctorat.uvt.ro/scoli/sdeaa/contabilitate/> – the sections Course syllabi, Curriculum). The information is communicated at the beginning of each academic year, thus ensuring a common understanding between students and academic staff regarding the expectations and training objectives. Likewise, the [IOSUD-UVT Regulation on doctoral university studies](#) and the [Methodology on the completion of doctoral studies at UVT](#) establish the coherence between the formative objectives, the learning outcomes, and the assessment methods used.

Analysis of the state of facts: The learning outcomes are formulated in a unitary and operational manner, in accordance with the professional and transversal competences specific to level 8 of the CNC. These are correlated with the requirements of the labour market and the priority directions of the contemporary economy, facilitating the adaptation of the training path to the current economic and technological developments. The course syllabi offer transparency and predictability with regard to the contents, the teaching methods, and the assessment criteria, contributing to the accountability of the doctoral student and ensuring the coherence between the training process and the assessment process. Within the evaluation, the emphasis is placed on highlighting the competences acquired, the capacity for critical

analysis, the original contribution to the research activity, compliance with the principles of academic ethics, and the dissemination of the results in the international scientific environment.

The indicator is fulfilled.

Indicator I.P.B.5.1.2	Achievement of the learning outcomes is checked in ongoing examinations and study completion exams.
--------------------------	---

Presentation of the state of facts: Within SDEAA, the evaluation of the learning outcomes is carried out according to a coherent and transparent system, established through the [IOSUD UVT Regulation on doctoral university studies](#) and the [Methodology on the completion of doctoral studies at UVT](#), and in accordance with the provisions of the [national Framework Regulation 3020/2024](#).

The evaluation is carried out on two major components:

1. During the training programme based on advanced university studies (semester I, year I), through continuous evaluations, presentations, case studies, debates, and projects carried out for the courses included in the [curriculum](#) (Research ethics and intellectual property + 3 courses chosen by the doctoral student at the recommendation of the doctoral supervisor and of the guidance and integrity committee). The teaching materials and the evaluation requirements are published on the e-learning platform (<https://elearning.e-uvt.ro/>), allowing equitable and predictable access for all doctoral students.
2. During the individual scientific research programme carried out in accordance with the [Plan of Doctoral University Studies](#) (individualized for each doctoral student), the evaluation of the progress is carried out annually, through the progress report, evaluated by the doctoral supervisor and the Guidance and Academic Integrity Committee. The students have at their disposal, before the completion of the thesis, a [Guide for drafting the doctoral thesis](#).
3. The completion of the studies takes place after the doctoral student has gone through the doctoral stage and meets the [minimum criteria for the public defence](#). The mandatory stages comprise: the internal evaluation within the guidance and academic integrity committee of the doctoral thesis, the pre-defence of the thesis, the public consultation period (90 days), and the verification of the originality of the thesis by the [administrative staff within the Doctoral Studies Office](#), both before the pre-defence and on the final version of the thesis. The public defence is carried out before a doctoral committee composed of at least five members (president, supervisor, three referees – at least two external to IOSUD-UVT), in accordance with the [Methodology on the completion of doctoral studies at UVT](#).

Analysis of the state of facts: The completion of the studies takes place after the doctoral student has gone through the doctoral stage and meets the [minimum criteria for the public defence](#). The mandatory stages comprise: the internal evaluation within the guidance and academic integrity committee of the doctoral thesis, the pre-defence of the thesis, the public consultation period (90 days), and the verification of the originality of the thesis by the [administrative staff within the Doctoral Studies Office](#), both before the pre-defence and on the final version of the thesis. The public defence is carried out before a doctoral committee composed of at least five members (president, supervisor, three referees – at least two external to IOSUD-UVT), in accordance with the [Methodology on the completion of doctoral studies at UVT](#).

Recommendations: The use and updating of digital tools (online platforms, anti-plagiarism system) for ensuring the transparency and efficiency of the evaluation process.

The indicator is fulfilled.

Criterion B.7. Procedures and practices regarding the admission competition, the journey, recognition and equivalence of studies, and result certification

Standard S.B.7.1. Admission

The admission procedures and principles ensure access to higher education.

Indicator

I.P.B.7.1.1

The organisational component applies the admission procedures.

Presentation of the state of facts: The admission to doctoral university studies within the [Accounting Doctoral University Studies Field](#), organized by [IOSUD – West University of Timișoara](#), is carried out in accordance with the national legislative framework, such as [Law 199/2023, art. 61-67](#) and the internal institutional regulations, the [UVT Charter](#), which establishes the principles of transparency, equity, and university autonomy; the [Regulation on doctoral university studies – Doctoral School of Economics and Business Administration \(UVT\)](#), which details the applicable procedural framework, the [Regulation on the organization and conduct of the admission competition for doctoral university studies](#), and the [Methodology on the organization and conduct of the admission competition for doctoral university studies](#), which provide for the enrolment conditions, the content of the enrolment file, and the stages of the conduct of the competition, as well as the evaluation and selection criteria, the modalities for resolving appeals, observing the provisions of [Law no. 199/2023](#), [ME Order no. 3020/2024 – the Framework Regulation for doctorate](#), and [GD no. 962/2024](#). According to the documents analysed, the admission process for the [2025–2026 academic year was carried out in several sessions](#) (July (intended for non-EU foreign citizens) and September), on the basis of a [public calendar](#), after the [number of SDEAA places](#) per field is announced, and of transparent procedures published on the official site of IOSUD-UVT <https://doctorat.uvt.ro/studii-doctorale/admitere/>. The admission to the Accounting field is carried out through competition, and on the [IOSUD UVT site in the Admission Section](#), the stages and conditions of participation are described.

Thus, the enrolment of candidates takes place exclusively online (a moment also appreciated by the doctoral students at the time of the visit), through a [dedicated institutional platform](#). Subsequently, the evaluation of the linguistic competences takes place online (test or equivalence) and the sitting of the specialty examination (oral, with physical presence) based on the doctoral research project proposed by the candidate, the evaluation taking into account the criteria established by art. 29 of the [Regulation on the organization and conduct of the admission competition for doctoral university studies of the Doctoral School of Economics and Business Administration](#). After the tests, the [centralization of the results](#) takes place, being recorded through minutes of the admission committees, and the validation of the results is done by the Doctoral School Council, then the [doctoral university studies contract](#) is concluded with the admitted applicants. At the time of the visit, the minutes of the admission results were also analysed. All the relevant information regarding the admission (methodology, calendar, conditions, results) is public and available on the [official site](#) of IOSUD, in accordance with [art. 190 of Law no. 199/2023](#) and [art. 16 of OM no. 3020/2024](#). Prior to the launch of the admission competition, the [topics put up for competition](#) proposed by the doctoral supervisors and approved at the level of the Doctoral School Council are launched and placed on the [official site](#). The admission process is coordinated by an admission committee at the level of SDEAA, in accordance with [art. 28 of the Regulation on the organization and conduct of the admission competition for doctoral university studies](#), which includes 5 members: the director of the doctoral school as president; two doctoral supervisors who are members of the doctoral school council; two doctoral supervisors from the fields not represented in the doctoral school council. In the case of appeals, in accordance with the same [article and Regulation](#), a Committee for the analysis and resolution of appeals is created, composed of members of the doctoral school. The analysis of the documents and the institutional mechanisms highlights the fact that the admission procedures are in accordance with the national legislation, namely with [ME Order no. 3020/2024](#) and [GD no. 962/2024](#), applied uniformly and consistently, transparently and accessibly, through the publication of all the relevant information at the level of SDEAA, the Accounting field.

Analysis of the state of facts: The admission to doctorate is carried out on the basis of a competition organized by IOSUD, and UVT fully observes this provision, organizing distinct sessions and applying clear selection criteria. Likewise, in accordance with [art. 62 para. of Law no. 199/2023](#), the admission must

ensure equitable access to education, and the mechanisms implemented (online platform, the publication of information, transparent criteria) contribute to the achievement of this objective. Thus, at IOSUD-UVT, the selection process is structured so as to ensure the evaluation of the linguistic competences necessary for research, the verification of the specialty knowledge, and the correlation of the research themes with the expertise of the doctoral supervisors. The validation of the results at the level of CSUD represents an additional mechanism for ensuring the legality and correctness of the process.

For ensuring transparency, the information relevant to the admission is published on the [official site](#): the stages of the admission process and the modalities for submitting the files of the candidates to doctoral university studies, carried out exclusively online, the constitution of the admission committee, approved by CSUD, the appeals procedure, which is carried out through the submission of a written appeal, the official admission announcement published, all in accordance with the [Regulation on the organization and conduct of the admission competition for doctoral university studies](#), placed on the IOSUD site, and the [admission results](#). In conclusion, IOSUD applies admission procedures in accordance with the legislation in force, ensuring the transparency, equity, and efficiency of the admission process to doctoral university studies in the field of Accounting.

Aspects that constitute best practice examples: The complete digitization of the admission process, the transparent publication of the regulations, public access to the information regarding the doctoral supervisors and the research themes, the existence of an integrated institutional platform for admission.

The indicator is fulfilled.

Indicator I.P.B.7.1.2	Admission in higher education study programmes complies with the principles of fairness and equal opportunities, and with the establishing of support measures to ensure access of vulnerable groups at social and educational risk, including candidates with special educational needs and/or disabilities.
--	---

Presentation of the state of facts: Within UVT, the admission process to the doctoral study programmes is carried out in accordance with the principle of ensuring equal opportunities and non-discrimination ([art. 2, art. 9, art. 71 of the UVT Charter](#)), ensuring full equal opportunities to persons with special educational requirements/disabilities. Thus, IOSUD observes the principles of equity and equal opportunities, in accordance with [art. 129, Law no. 199/2023](#), [GD no. 962/2024](#), and [art. 16 of ME Order no. 3020/2024](#), which guarantee the transparent and non-discriminatory organization of the admission. SDEAA, the Accounting field, in accordance with [ME Order no. 3020/2024](#) and [GD no. 962/2024](#), ensures the transparency and equity of the admission to doctoral university studies, taking into account the placement of all the information on the [official site for doctoral studies](#), using the [institutional IT platform](#) for tracking the stages of the admission process. At the same time, the publication of the results of the admission competition takes place, in compliance with the GDPR requirements, subsequently validating the admission results by the Doctoral School Council (on the official site, next to each candidate, the Minutes and the date are mentioned), then published on the site. With regard to the support granted to vulnerable groups, UVT ensures the allocation of places for priority categories ([e.g. Romanians from everywhere, candidates of Roma ethnicity](#)), the possibility of granting financial facilities on the basis of justified requests, measures for candidates with special educational requirements or disabilities.

Analysis of the state of facts: The analysis of the documents and the institutional evidence reveals that UVT consistently applies the principles of equity and equal opportunities in the admission process, the only point for improvement being the express inclusion, in the [Regulation on the organization and conduct of the admission competition for doctoral university studies](#) and the [Methodology on the organization and conduct of the admission competition for doctoral university studies](#), of the measures dedicated to candidates with disabilities and special needs. On the other hand, in the [Regulation](#), measures dedicated to Roma candidates are mentioned, who benefit from places specially allocated by the Ministry of Education and are covered by the same SDEAA admission regulation. The admission of Romanians from everywhere, as well as of citizens from states outside the European Union, is carried out on the basis of methodologies specially

elaborated by the Ministry of Education, which observe, in their turn, the principles of equity and equal opportunities. The educational offer includes places financed from the state budget and fee-paying places, distributed to the doctoral schools in accordance with the proposal of CSUD UVT and the approval of the [UVT Administration Council](#). The university campus is appropriately arranged to facilitate the access and participation of students with special needs, and in the admission process to the doctoral study programmes the principles are observed without any discrimination, ensuring full equal opportunities to persons with special educational requirements/disabilities.

Aspects that constitute best practice examples: The ensuring of a high level of transparency of the admission process, through the complete and accessible publication of the relevant information on the institutional site, as well as through the use of an online enrolment platform, which facilitates the equitable access of candidates. At the same time, the requirements regarding the protection of personal data are observed in the process of displaying the results, these being coded.

Recommendations: The explicit detailing, in the Regulation on the organization and conduct of the admission competition for doctoral university studies of the Doctoral School of Economics and Business Administration, of the measures dedicated to candidates with disabilities and special needs.

The indicator is fulfilled.

Standard S.B.7.2. Academic journey of students

The organisational component carries out actions supporting the students' academic journey.

Indicator I.P.B.7.2.1	The organisational component applies the regulations concerning the students' professional activity.
---------------------------------	--

Presentation of the state of facts: Within the Accounting field, the doctoral university study programme is structured into two major components, in accordance with [art. 3.6. of the IOSUD-UVT Regulation on doctoral university studies](#): the training programme based on advanced university studies, within the doctoral school, and the [individual scientific research or applied research programme](#), carried out under the coordination of the doctoral supervisor and of the [guidance and academic integrity committee](#), in accordance with the objectives and activities included and recorded as such in the Study contract and in the [Plan of doctoral university studies \(provided for by art. 3.9., 3.11., 3.12. of the IOSUD-UVT Regulation on doctoral university studies\)](#) and the [Curriculum](#) – which refers to 6 study fields: Accounting, Economics, Finance, Management, Marketing, Business Information Systems. In accordance with art. 3.8 of the [IOSUD-UVT Regulation on doctoral university studies](#), the training programme is based on advanced university studies that include: (Ethics and academic integrity, including ethics of scientific research, as written in the regulation, while in accordance with the [Curriculum](#) it is called [Research ethics and intellectual property](#) – compulsory course) and, in accordance with art. 3.9., the choice of the study elements within the programme is established by the doctoral supervisor in collaboration with the doctoral student, depending on the specific nature of the research theme, the type of doctorate, and the resources available, being recorded as such in the [doctoral university studies contract](#) and in the [Individual Plan of doctoral university studies](#).

In accordance with the [Curriculum](#), courses can be chosen from 10 optional courses, the condition being the accumulation of 30 credit points. The optional courses are: [Methodology of economic science](#), [Conceptual developments and paradigmatic changes in business](#), [Academic writing](#), [Research methods](#), [Contemporary economic issues](#), [Contemporary challenges in external corporate reporting](#), [Advanced macroeconomics and institutions](#), [Scientometrics and evaluation of scientific research](#), [Data analytics](#), [Artificial intelligence applied in research](#). The second component, in accordance with art. 3.16. of the [IOSUD-UVT Regulation on doctoral university studies](#), involves the elaboration of research reports, taking into account the [Plan of doctoral university studies](#), and the drafting of the doctoral thesis in accordance with the [Guide for drafting the doctoral thesis](#), and taking into account the stages of the completion of the study programme described in the [IOSUD UVT Regulation on doctoral university studies](#) and in the [Methodology on the completion of doctoral studies at UVT](#). SDEAA implements mechanisms for the training

and evaluation of the doctoral path, the certification of the doctoral students being carried out annually, the [minutes for the defence of the research report](#) being drawn up, and the documents regarding the doctoral path being archived physically in the personal files of the doctoral students. CSUD keeps the annual progress reports, the [minutes of evaluation of the guidance and academic integrity committees](#) (analysed at the time of the visit) in physical format in the files of the doctoral students. The [questionnaire for the evaluation of university academic staff by students](#) is carried out on a semester basis, and the results of the questioning are accessible to the doctoral supervisors. The evaluation of the doctoral students is also carried out for the improvement of the activity of SDEAA, and the results are rendered in a [Report on the analysis of the results of the questionnaire on the improvement of the activity of SDEAA](#). The results of the questioning are positive, and during the visit, the doctoral students confirmed the conduct of the evaluation process through questionnaires. At the same time, the feedback offered highlighted a high level of satisfaction both with the activity of the Doctoral School and in relation to the activity of the doctoral supervisors and the quality of the courses taught.

Analysis of the state of facts: The activity of the doctoral students is regulated by the [IOSUD-UVT Regulation on doctoral university studies](#). Likewise, the legal framework corresponds to the general framework established by [Order no. 3020/2024, art. 24-25](#), [Law no. 199/2023](#), art. 61 and art. 68, which provides for the stages of doctoral training, the mechanisms of periodic evaluation, and the responsibilities of the guidance and academic integrity committee, as well as which define the rights and obligations of the doctoral students within IOSUD, also provided for in the [doctoral university studies contract](#). In accordance with [Order no. 3020/2024](#), the evaluation of the doctoral student's activity is carried out annually, on the basis of the progress reports, by the guidance and academic integrity committee and the doctoral supervisor, drawing up the [Minutes drawn up on the occasion of the defence of the research report](#).

Aspects that constitute best practice examples: The flexibility and modernization of the doctoral programme, through the provision of a diversified portfolio of optional courses, including innovative courses such as "Data Analytics" and "Artificial intelligence applied in research", adapted to the current needs of scientific research and the development of the advanced competences of the doctoral students.

Recommendations:

- The unification of the terminology used in the IOSUD-UVT Regulation and in the Curriculum, since the compulsory course is named differently in the two documents ("Ethics and academic integrity, including the ethics of scientific research" in the regulation, respectively "Research ethics and intellectual property" in the Curriculum), in order to ensure the coherence and clarity of the institutional framework.
- The analysis of the opportunity of elaborating distinct curricula for each doctoral field, since a common plan for 6 study fields may diminish the relevance and individualization of doctoral training, contrary to the provisions of art. 7 (para. 8) of Order no. 3020/2024, which stipulates the necessity of developing competences specific to the doctoral field and of learning paths adapted to the level 8 EQF/EQF and CNC qualification ("Doctoral university study programmes ensure the development of professional competences (of content, cognitive, and research) in fields of specialty, as well as of transversal competences").

The indicator is fulfilled.

Criterion B.8. Internationalisation process

Standard S.B.8.1. Internationalisation

Improving the quality of education and research through internationalisation actions.

Indicator
I.P.B.8.1.1

The organisational component carries out international cooperation actions supporting mobility of the members of its own community and collaboration in academic and research activities.

Presentation of the state of facts: UVT implements the [Internationalization and Global Cooperation Strategy of the West University of Timișoara](#). The internationalization activities are intended to illustrate UVT's commitment in specific areas, in which it aims to increase its capacities and potential as an international higher education institution and to extend its sphere of impact in an increasingly globalized academic world. UVT's main objective in this field is the consolidation of its strategic role as a Romanian university involved in the promotion of excellence at the local, national, regional, inter- and trans-continental level. Within SDEAA, in which the Accounting doctoral field is integrated, international cooperation is systematically supported through institutional mechanisms and operational instruments that facilitate both the mobility of doctoral students and academic staff (Erasmus) and collaboration in research (the involvement of doctoral students in international projects). A specific pillar, with direct relevance for the doctorate, is UVT's participation in the European university alliance UNITA – Universitas Montium, a network that brings together 12 universities from 7 countries and functions as a platform for the integration of education and research at the European level. At the level of the UNITA alliance, activities with a doctoral component are also carried out. Within UVT, the International Relations Directorate (<https://ri.uvt.ro>) operates, which manages the international cooperation agreements, the mobilities of students, academic staff, and researchers, on the basis of the [European Quality Charter for Mobility](#) and of the [Regulation on student and teaching staff mobilities](#) within the Erasmus+ programme and the assimilated programmes. UVT holds over 200 bilateral Erasmus+ agreements with partner universities from the European and international space, available publicly at the address <https://ri.uvt.ro/programul-de-mobilitati-erasmus>.

The university continues to expand its network of international partners, thus consolidating academic cooperation and facilitating the mobility of the members of the academic community. The institutional internationalization policy, defined through the [Internationalization and Global Cooperation Strategy of the West University of Timișoara](#), aims at the expansion of international collaborations in education and research; the stimulation of the participation of academic staff and doctoral students in transnational educational and scientific projects; the promotion of international mobility; the exchange of good practices in teaching and research activity.

Analysis of the state of facts: At the level of SDEAA, in which the Accounting doctoral field is integrated, the international dimension is integrated through:

- The participation of the doctoral supervisors and the doctoral students of the Accounting field in international conferences and collaborative research activities reflected in the joint publication of research results, academic exchanges, European projects (Erasmus+, Horizon Europe) (Annexes: [List of SDEAA Accounting works](#) – on all 11 doctoral supervisors, [Doctoral students' mobilities – Accounting](#), [Doctoral students' articles – Accounting](#), [Doctoral students' conferences – Accounting](#)).
- The organization of international events with the participation of partners, academic staff, and doctoral students (<https://www.timted.ro/>; www.timted.ro/call-for-papers-timted-2025/);
- The invitation of specialists with international visibility from universities abroad to participate in guidance and academic integrity committees ([Guidance and academic integrity committees](#)).
- The international cooperation actions mentioned previously contribute to the alignment of the doctoral programmes with the international quality standards and to the promotion of UVT as an active partner in the global academic and scientific exchanges.
- The participation of the academic staff and the doctoral supervisors in international projects and prestigious conferences ensures the continuous updating of the teaching methods, the research themes, and the interdisciplinary approaches. At the same time, the involvement of the doctoral students in physical and virtual mobilities consolidates the European dimension of doctoral training, supporting the development of intercultural and applied research competences.

Recommendations:

- The inclusion of specialists with international visibility in the committees for the public defence of doctoral theses;

- The increase of the number of incoming Erasmus+ academic staff within the Doctoral School of Economics and Business Administration;
- The consolidation of the network of international partnerships through the signing of new Erasmus+ agreements.

The indicator is fulfilled.

Criterion B.9. Scientific research results

Standard S.B.9.1 Scientific research in the education process

Scientific research activities support students in achieving the learning outcomes.

Indicator
I.P.B.9.1.1

Learning based on scientific investigation and research results support and are capitalised upon in achieving the learning outcomes envisaged through the study programme.

Presentation of the state of facts: The scientific research activity at UVT is carried out within the departments and research centres, on the basis of the priority themes, specific to each faculty, from the national and international programmes. The scientific research activity carried out within UVT has sufficient financial, logistical, and human resources to achieve the proposed objectives. The scientific research activity within UVT is based on the [Research-Development-Innovation Strategy of UVT](#) and on the [Regulation of scientific research and university creation](#), approved by the University Senate, which establishes the strategic directions, the funding mechanisms, and the modalities for capitalizing on the research results. The [Code of University Ethics and Deontology](#) provides for the sanctions that can be applied to teaching and research staff and to auxiliary teaching and research staff, by the University Ethics and Deontology Committee, for the violation of university ethics or for deviations from good conduct in scientific research. The research carried out within SDEAA, in which the Accounting doctoral field is integrated, ensures the promotion of inter- and transdisciplinary scientific knowledge, being flexible but also collaborative from the perspective of the diversity of their research fields. Starting from the assumed mission and strategic objectives, SDEAA carries out innovative and applied scientific research that contributes to a better knowledge of society, the economy, and business practice.

At the level of SDEAA, the research activity of recent years has had an upward evolution, based on solid benchmarks, academic rigour, but also the relevance of the results obtained for the business environment. Likewise, the scientific research within SDEAA is oriented towards the production of ideas, but also towards the improvement of its epistemological side, towards the creation of new methods and instruments for measuring economic phenomena and the managerial performances of organizations. The research themes align with the Accounting doctoral field, responding to the requirements of the economic-social environment and to the sustainable development objectives ([Topics put up for competition 2025-26 SDEAA – Accounting](#)).

In the entire research endeavour, the consolidation of the institutional capacity is pursued through:

- the promotion of excellence and of the applied relevance of research;
- the internationalization of the results through publication in WoS / Scopus indexed journals;
- the development of interdisciplinary and international collaborations;
- the integration of the research results into the educational process;
- the stimulation of innovation and of the transfer of knowledge towards the economic and institutional environment.

On the basis of the curriculum and the working formats already implemented (courses and workshops with an emphasis on methodological design, research ethics, academic writing, etc.), the doctoral students formulate and refine their research problem, build their conceptual framework, justify their methodological choices, and learn to operate in a controlled manner with corpora/data and replicable interpretative procedures. At the same time, the research results are capitalized on directly in the training process through

interactive seminars and workshops (including periodic presentations of progress), scientific feedback from the supervisors and the Guidance and Academic Integrity Committees, as well as through the stimulation of dissemination (participation in conferences, the writing of articles/chapters, integration into projects and collaborations, including international ones, when these are available) (Annexes: [List of SDEAA Accounting works](#) – on all 11 doctoral supervisors, [Doctoral students' mobilities – Accounting](#), [Doctoral students' articles – Accounting](#), [Doctoral students' conferences – Accounting](#)). This teaching and research architecture explicitly supports the learning outcomes targeted by the programme ([Curriculum](#)), in the sense that the doctoral student acquires: (a) advanced competences of problematization and conceptualization in economic and managerial sciences; (b) competences of methodological design and the adequacy of the research methods to the research objectives (including the justification of the choices and the control of the procedures); (c) competences of critical analysis and argued interpretation; (d) competences of scientific writing and communication (oral and in writing) in academic settings; (e) competences of integrating the current specialized literature and of capitalizing on the research results in the scientific community; (f) competences of academic integrity and professional responsibility.

Analysis of the state of facts: The research objectives of SDEAA, in which the Accounting doctoral field is integrated, are aligned with the strategic directions of UVT, and the learning-through-research activities are supported through:

- access to scientific databases and advanced digital analysis tools;
- research infrastructure and logistical support;
- expertise and guidance offered by the doctoral supervisors and by the guidance and academic integrity committees;
- regulations regarding academic ethics and integrity.

In the 2024-2025 academic year, the members of the doctoral schools and the doctoral students published articles in journals indexed in WoS, Scopus, and other international databases, as well as papers presented at international scientific conferences (Annexes: [List of SDEAA Accounting works](#) – [Doctoral students' mobilities – Accounting](#), [Doctoral students' articles – Accounting](#), [Doctoral students' conferences – Accounting](#)).

Recommendations:

- The expansion of learning based on scientific investigation, through the systematic inclusion of the research results in the teaching and doctoral guidance activities, but also in the teaching activity at the master's programmes.
- The increase of the number of doctoral students involved in research projects.

The indicator is fulfilled.

Standard S.B.9.2. Scientific research pertaining to the objectives of the study programme	
The organisational component carries out scientific research activities aligned with the objectives of the evaluated study programme.	
Indicator I.P.B.9.2.1	The results of scientific research are visible at national and international level in that scientific domain, and capitalised upon in an adequate manner.

Presentation of the state of facts: The scientific research results are visible at the national and international level, through the participation of the academic staff and the doctoral students in prestigious conferences, in scientific sessions dedicated to them, through publication in journals indexed in international databases (Web of Science, Scopus, CEEOL), and involvement in research projects.

The members of SDEAA, in which the Accounting doctoral field is integrated, carry out a constant scientific research activity, oriented towards the achievement of the objectives established in the Individual Doctoral Plans ([Plan of Doctoral University Studies](#)). The activities are monitored and documented through the annual progress reports, which attest the fulfilment of the research objectives and the conformity with the doctoral university studies contracts.

The doctoral supervisors, the academic staff involved in the guidance and academic integrity committees, as well as the doctoral students contribute to the improvement of the scientific visibility of the doctoral programmes, through the publication of the research results (Annexes: [List of SDEAA Accounting works – Doctoral students' mobilities – Accounting](#), [Doctoral students' articles – Accounting](#), [Doctoral students' conferences – Accounting](#)) in national and international journals and through participation in prestigious scientific conferences. At the level of FEAA, of which SDEAA is part, research projects have been carried out ([Research projects](#)) in mixed teams of professors and doctoral students, and the results are integrated into the educational process and into the elaboration of the doctoral theses, contributing to the creation of a solid applied basis.

Analysis of the state of facts: The results of the research carried out within SDEAA, in which the Accounting doctoral field is integrated, are capitalized on through:

- scientific publications in journals indexed in international databases (Web of Science, Scopus, and other international databases);
- participation in international conferences;
- doctoral conferences organized at the institutional level;
- involvement in research projects.

Aspects that constitute best practice examples: According to the evaluation procedures applied in the evaluation of the cumulative fulfilment by the doctoral supervisors of the conditions necessary for supervising doctoral theses, it results that the members of SDEAA – the Accounting field pursue the cumulative fulfilment of the requirements regarding publications in Web of Science indexed journals with a non-zero AIS (respectively greater than 0.25 for an article). There are no members who do not meet the CNATDCU criteria. In this sense, it was found that the members of SDEAA – the Accounting field – UVT full members have a WOS H-Index between 4 and 11.

The indicator is fulfilled.

DOMAIN C. Quality management

Criterion C.1. Quality assurance strategies and procedures, including in the field of academic ethics and conduct, which involve students, employers and other stakeholders and are applied in a consistent, transparent manner

Standard S.C.1.1. Application

Adequately implemented strategic directions, actions, and procedures

Indicator I.P.C.1.1.1	The organisational component consistently carries out actions and applies procedures, proving their impact on improving the quality of education at the level of the study programme
--	--

Presentation of the state of facts: At the UVT level, the strategy for quality assurance is implemented through the [Commission for the evaluation and assurance of quality](#), coordinated by the pro-rector responsible for educational innovation, the academic career, and the relationship with students, and composed of representatives of the academic community, of the students, of the employers, and of the Universitas Timisensis trade union. At the IOSUD-UVT level, including in SDEAA, the improvement of the quality of education is supported through recurrent procedures that create a clear feedback–monitoring–correction loop. (1) Each semester, the teaching activities are evaluated anonymously by the students through a standardized questionnaire applied in the last two weeks; this combines quantitative items with open questions, and the syntheses by semester are published, so that the results can be used in concrete adjustments of the teaching and of the educational services ([Methodology on the conduct of the process of evaluation of academic staff by students at the West University of Timișoara \(UVT\)](#)). (2) Annually, the doctoral path of each student is formally tracked through the planning and evaluation of the activity within the Guidance and Academic Integrity Committee (CIIA), on the basis of standard forms and documents

(report/minutes), which ensures the consistency of the monitoring and allows early interventions when delays appear ([REGULATION on doctoral university studies](#)). (3) Upon the completion of the doctoral studies, the quality and integrity are guaranteed through an explicit procedure: the verification of the similarity of the thesis with iThenticate/Turnitin (with the possibility of re-verification), the assumption of a resolution on the report ([Methodology on the completion of doctoral studies at UVT](#)). (4) On the organizational level, the operation of the school is supported by the Doctoral School Council, in which the representation of the doctoral students is ensured, so that the feedback and the student interests are integrated into the decisions regarding the organization and the quality of the training. At the same time, the curricular transparency is ensured through the publication of the [curricula](#) by cohort and of the [course syllabi](#), demonstrating and facilitating the periodic revision and the maintenance of the coherence of the training offer with a view to improving the quality of education.

Analysis of the state of facts: The internal quality management system implemented at the level of UVT and of the faculties ensures coherence and consistency in the conduct of the educational and research activities. The unified application of the procedures allows the continuous evaluation of the processes and the early identification of possible inconsistencies. The data resulting from the satisfaction questionnaires and from the annual activity reports offer a real basis for analysis and adaptation, being used in the decision-making process for the improvement of the teaching and research activity. The collaboration between CEAC-UVT and the doctoral schools ensures the coherence of the quality management system, and the support offered by the Educational Management Directorate within UVT ([Regulation on the organization and operation of the Educational Management Directorate](#)) facilitates the implementation of the regulations and their updating depending on the national and European standards.

Recommendations: The dynamization of the process of evaluation of the academic staff by the doctoral students, both with regard to the teaching component and to the coordination component.

The indicator is fulfilled.

Standard S.C.1.2. Stakeholder engagement

The HEI proves that it engages the stakeholders who have relevant activity in applying the procedures.

Indicator	The opinions of the members of its own community and of other stakeholders are taken into account in the procedure implementation process.
I.P.C.1.2.1	

Presentation of the state of facts: The quality assurance system for education and scientific research services adopted by UVT has as its purpose: ensuring a better correlation of the education and research services with the requirements of the various interested parties, the permanent improvement of the quality of the teaching and scientific research services offered by UVT, the development of a culture of quality within the university, the maintenance of transparency with regard to the responsibilities of the members of the academic community for ensuring the quality of the educational and scientific research services, and the facilitation of the mutual recognition at the European level of certificates, diplomas, and university titles. SDEAA, part of IOSUD-UVT, implements systematic consultation mechanisms intended to ensure the continuous involvement of the interested parties in the decision-making, evaluation, and quality assurance processes of the doctoral study programme in the field of Accounting.

The involvement of doctoral students: The doctoral students are represented in the Doctoral School Council, having the right to vote on all the aspects concerning the academic, methodological, and ethical activity. At the same time, their opinions and recommendations are collected on a semester basis, through the satisfaction questionnaires applied at the level of the entire university, for all the study cycles. With the help of this instrument, the quality of the teaching activities (and scientific guidance) is evaluated, and the results obtained are used systematically for the optimization of the educational processes.

The involvement of the professional and socio-economic and cultural environment: At the UVT level, the following [Consultative Councils](#) operate: i) the Academic Consultative Council, composed of personalities from the academic, cultural, and professional environment; ii) the Strategic Partners Group – GPS UVT, composed of representatives of the economic and social environment; iii) the Alumni Consultative Council,

composed of representatives of UVT graduates ([Regulation on the organization and operation of the Administration Council of UVT](#)). The members of these councils, as well as other representatives from the three areas mentioned, from Romania and abroad, are invited by the management structures at all levels, including that of the doctoral school, to dialogue and joint actions, both with the doctoral students and with the doctoral supervisors, thus contributing to the adaptation of the research directions and of the competences targeted by the doctoral programme to the requirements of the labour market (e.g. workshops such as: Prof. Dr. Eric Fretz, University of Michigan – Crafting a Career in Higher Education through Interdisciplinarity, Experiential Education and Improvisation (2025); Bernd Benecke, head of the audio-description department, Bayerischer Rundfunk – Writing Audio-Description: Can AI Learning Beat Human Creativity? (2025); Dr. Luciana Sabina Tcaciuc, translator, European Parliament, Luxembourg – Translation at the European Parliament in the context of the new technologies – automation vs wooden language (2023). On the basis of the dialogue and the joint actions, the doctoral supervisors adapt the proposal of research themes, so that at least a part of them are relevant from the perspective of the socio-economic, cultural, and educational environment, not only from that of the academic and research environment.

The involvement of the doctoral supervisors: the doctoral supervisors contribute actively to the formulation and updating of the doctoral research themes, in accordance with the current research directions and with priorities from the socio-economic, cultural, and educational environment, and to the shaping of the individual research plans of the doctoral students. They transmit feedback for the revision of the internal regulations of SDEAA and, through the director of the doctoral school who participates in the CSUD meetings, feedback for the revision of the regulations, methodologies, and procedures at the IOSUD level. Committees constituted of doctoral supervisors from the school and members of its council analyse the habilitation applications and the opportunity of the affiliation of new doctoral supervisors, propose the composition of the committees for guidance and for the public defence of the doctoral theses, ensuring the balance between academic expertise, the quality of research, and the representativeness of the field.

Analysis of the state of facts: SDEAA is based on a participatory approach to quality assurance, based on collaboration between all the categories of interested parties. Through the involvement of the doctoral students and of the representatives of the economic-social environment in the consultative and decision-making bodies (the [Commission for the evaluation and assurance of quality](#)), the connection of the educational process to the socio-economic realities, to the vision of other higher education institutions, and the alignment of the learning outcomes with the competences required on the labour market are ensured. The entire endeavour is supported by the institutional quality management framework, through dedicated structures and procedures for the monitoring/revision of the study programmes reflected in documents and practices used as a basis for the adjustment of the contents and teaching practices ([Regulation on the initiation, elaboration, monitoring, and periodic revision of the university study programmes and fields at the West University of Timișoara and of the curricula related to them](#)).

Recommendations: The inclusion of research theme proposals formulated and transmitted by employers and their integration into the offer regarding the research themes presented for the admission to doctoral studies.

The indicator is fulfilled.

Criterion C.2. Functionality of education quality assurance structures, including in the field of academic ethics and conduct, according to the law

Standard S.C.2.2. Operation

Quality assurance and academic ethics and conduct organisational structures adequately perform their specific role and functions.

Indicator I.P.C.2.2.2.	The academic ethics commission operates based on the regulation approved by the University Senate, and performs actions that are compliant with the law, independently from any other structure or person in the higher education institution.
---	--

Presentation of the state of facts: At the UVT level, in accordance with the legislation in force, an Ethics and Quality Assurance Commission (CEAC) operates, whose composition is approved by the University Senate, and at the level of each faculty of UVT a Quality Management Commission (CMC) operates, whose composition is approved by the Faculty Council.

In accordance with the [Regulation on the organization and operation of the University Ethics Commission of UVT](#), approved by Senate Decision no. 31/17.04.2025, the university ethics commission operates and takes decisions independently of any other structure or person. Within the Ethics Commission, a subcommittee dedicated to research ethics operates, whose activity is regulated on the basis of a specific [procedure](#). It pursues the implementation of the ethics policies in research, in accordance with the regulations of scientific research ethics, which must cover the following aspects: publication and authorship, respect for the dignity of the research participants, the management of research data, collaboration, conflicts of interest, fraud, the ensuring of efficient research environments, respectively the prevention of harm in research and innovation. The students have a representative in the subcommittee dedicated to research ethics, designated primarily from among the doctoral or master's students, elected by the students in the ethics commission. UVT will continue to observe the provisions of the legislation in force regarding the autonomous operation, on the basis of its own regulation, of the university ethics commission.

Analysis of the state of facts: The activity of the Commission for Professional Ethics and Deontology is presented in the annual activity reports of the University Ethics Commission, adopted by the University Senate.

The indicator is fulfilled.

Criterion C.3. Procedures for the initiation, monitoring and periodic review of the study programmes and domains and of the performed activities, involving students, employers and other stakeholders

Standard S.C.3.1. Procedures and implementation of procedures	
The HEI has procedures for initiating, monitoring, and periodically reviewing the study programmes and domains and the performed activities, and applies them systematically.	
Indicator I.P.C.3.1.1	The organisational component consistently applies the procedures, and proves their impact on quality assurance.

Presentation of the state of facts: At the UVT level, regulations are applied that ensure the efficient functioning of the quality assurance principles, these constituting at the same time the applied foundation also for SDEAA, the Accounting field. Within the institution, the quality assurance principles are specified in the [UVT Charter](#); on the whole, the internal regulations and methodologies are published on the institutional site, but it should be mentioned that there is the [Quality Management and Support Service for the Educational Process \(SMCSPE\)](#) and separately the [Commission for the Evaluation and Assurance of Quality](#). On the CSUD page is the [Legal basis section](#), where the provisions related to admission, academic path, and completion are found.

UVT has a Quality Assurance Code, as well as quality evaluation and assurance procedures elaborated and applied by the [Commission for the evaluation and assurance of quality \(CEAC\)](#), which elaborates annually a [Report on the internal quality evaluation activities](#), a public document. At the level of SDEAA, the Accounting field, the quality assurance mechanisms are implemented through an integrated set of regulations, procedures, and methodologies applied uniformly at the institutional level, including the [Regulation of the Doctoral School of Economics and Business Administration for doctoral university studies](#); the [IOSUD UVT Regulation on doctoral university studies](#); the [Regulation on the organization and conduct of the admission competition for doctoral university studies of the Doctoral School of Economics and](#)

[Business Administration](#); the [Methodology on accessing financial support for mobilities and research activities of doctoral students](#); the [Methodology on the accessing by doctoral students of the institutional resources for professional training](#); the [Methodology on the organization and conduct of the admission competition for doctoral university studies](#); the [Methodology on the norming and activity of the Guidance and Academic Integrity Committee within IOSUD-UVT](#); the [Methodology on the completion of doctoral studies at UVT](#); the [Institutional regulation on the organization and conduct of the process of awarding the habilitation certificate](#); the [Framework procedure for affiliation or disaffiliation within the doctoral schools of IOSUD-UVT](#); the [IOSUD UVT Methodology on the recognition of the doctoral diploma and of the title of doctor in sciences or in a professional field, obtained abroad](#); the [Methodology on the automatic recognition of the status of doctoral supervisor obtained in accredited higher education or research-development institutions abroad](#). At the same time, internal norms and procedures are applied regarding the support of the doctoral research activity, such as the reimbursement of participation in [international conferences, the publication of scientific articles, and participation in academic mobilities](#). Operational procedures, such as those regarding the organization of the [electoral processes at the level of the doctoral schools](#) or the [publication of the doctoral theses](#), these contributing to the ensuring of institutional transparency. The monitoring of the application of the procedures regarding quality management is carried out constantly through the collection of the feedback regarding the satisfaction evaluation from the doctoral students by SDEAA, in semester I of each year, a moment also confirmed by the doctoral students at the time of the visit.

Analysis of the state of facts: UVT has the [Quality Manual, 1st edition of 2010](#). Given its age, the document requires revision and updating. This is also due to the principle of continuous improvement and of the updating of the QMS documents provided for in the ISO 9001:2015 standard and in the quality management documents used by universities. Even if this framework document has not been updated, during the visit it was noted that the procedures and regulations are current and are applied consistently and systematically, ensuring the coherence of the doctoral path, the transparency of the decision-making processes, compliance with the norms of academic ethics and integrity, and the continuous improvement of the teaching and research activities. At the time of the visit, from the discussions held with the institutional representatives involved in the Accounting doctoral field and from the evidence presented, no negative feedback was identified, thus the quality assurance processes being observed. At the same time, through the institutional regulations, the [responsibilities of the doctoral supervisors](#) and the guidance and academic integrity committees are established. In addition, the use of the IT platforms, such as the [e-Learning platform](#) and the use of the [Portal dedicated to doctoral students](#), allows the continuous monitoring of the research progress and increases the traceability of the academic processes. SDEAA also organizes annually the evaluation of the activity of the doctoral supervisors, observing the internal regulations and the norms in force. In this sense, evaluation criteria are instituted, which also include dimensions referring to the involvement of the doctoral supervisors predominantly in research activities.

Recommendations: The updating by the quality management components of UVT of the [Quality Manual](#).

The indicator is fulfilled.

Indicator I.P.C.3.1.2	Members of its own community and other stakeholders are involved in the procedure implementation process.
--	---

Presentation of the state of facts: IOSUD UVT, respectively at the level of SDEAA, in the process of implementing the internal procedures, involves the doctoral supervisors, the members of the guidance and academic integrity committees, the members of the SDEAA Council, the academic staff, the representatives of the doctoral students, and the administrative staff. This approach corresponds to the requirements provided for in [art. 226, and section 12, letter A, Law no. 199/2023](#), which establishes the obligation of the institutions organizing doctoral university studies (IOSUD) to ensure the involvement of all the academic actors and the social partners in the processes of evaluation, monitoring, and continuous improvement of the quality of the study programmes. Likewise, the involvement of the academic staff, of

the doctoral students, and of other interested parties is aligned with the requirements of [GD no. 962/2024 – the ARACIS Methodology for the external evaluation of quality in higher education](#), which provides that "the institution approves and revises procedures regarding the conduct of the activities of learning, teaching, practical instruction, research, and evaluation", emphasizing the participatory and collaborative nature of the quality mechanism. Likewise, the [collaborations with the socio-economic environment](#) are evident, through consultations with employers and institutional partners, these being involved in research projects and exchanges of good practices, the competences necessary for insertion on the labour market are identified, and adjustments to the course syllabi or curricula are proposed.

Worthy of appreciation is the existence of a procedure for the revision of the curricula and curricula through the [Regulation on the initiation, elaboration, monitoring, and periodic revision of the university study programmes and fields at the West University of Timișoara and of the curricula related to them](#), which confirms the active and constant involvement of the members of the academic community and of other interested parties in the process of implementing the quality procedures. The [collaboration with international educational institutions](#), through academic exchanges and the adaptation of the study programmes to the requirements of the European Higher Education Area. The [partnerships with the business environment](#) (the list being consulted at the time of the visit) offer the doctoral students the possibility to carry out internships, facilitating the familiarization with the reality in the business environment as well as for the collection of the empirical data necessary for the doctoral research. Likewise, the monitoring of the implementation of the quality assurance procedures is carried out through distinct sections that are an integrated part of the report of the rector and of the dean; the use of the institutional platforms (e-Learning, doctoral portal; the periodic evaluation of the progress of the doctoral students).

Analysis of the state of facts: The analysis of the institutional documents highlights the fact that the involvement of the interested parties in the implementation of the procedures is well organized through their inclusion in the decision-making bodies (CSUD), through systematic mechanisms for the collection of feedback (questionnaire, reports, periodic evaluations).

Aspects that constitute best practice examples: The multidimensional involvement of the interested parties (academic staff, doctoral students, graduates, the business environment), the use of the digital platforms for the monitoring and evaluation of the doctoral processes, and the collaboration with professional bodies specific to the Accounting field, which contribute to the relevance of the programme.

The indicator is fulfilled.

Criterion C.4. Procedures for the periodic evaluation of the quality of the activities of teaching staff, auxiliary teaching staff, and administrative staff

Standard S.C.4.1. Procedures

Applying the methodologies and procedures contributes to improving the quality of the staff's activities.

Indicator	The organisational component analyses the results of the students' biannual evaluation of teachers.
I.P.C.4.1.1	

Presentation of the state of facts: Within IOSUD, the evaluation of the performance of the academic staff by the doctoral students is regulated by a set of institutional documents specific to the quality assurance system, such as the [UVT Charter](#), the [IOSUD-UVT Regulation on doctoral university studies](#), the [Regulation on doctoral university studies – Doctoral School of Economics and Business Administration](#). The evaluation of the quality of the activities of the teaching, auxiliary teaching, and administrative staff involved in the conduct of the doctoral study programmes is carried out, for the academic staff, on the basis of a unified procedure at the UVT level, represented by the [Methodology for the annual evaluation of the individual professional results and performances](#), and for the auxiliary teaching and administrative staff the evaluation is carried out on the basis of the [Procedure on the evaluation of the annual individual professional performances of the auxiliary teaching staff and of the administrative staff](#). These being in accordance with the national legislative framework, art. 143 of [Law no. 199/2023](#), art. 12 of [ME Order no. 3020/2024](#), and the [ARACIS Methodology](#).

Analysis of the state of facts: The evaluation process is carried out on a semester basis, on the basis of the [Methodology on the conduct of the process of evaluation of academic staff by students at the West University of Timișoara](#) and of a standard electronic questionnaire, Questionnaire for the evaluation of academic staff by students, made available to the students, following the steps described in the [public guide in the online environment](#). The [Report on the perception of UVT students](#) on the process of evaluation of academic staff by students itself and the syntheses of the evaluation process for each semester are available on the dedicated site. The standardized questioning ensures the anonymity of the respondents and their accessibility.

The indicator is fulfilled.

Criterion C.5. Systematically updated databases on internal quality assurance

Standard S.C.5.1. Databases

The HEI uses databases to support internal quality assurance activities.

Indicator I.P.C.5.1.1	The organisational component systematically collects and analyses data required for the internal quality assurance process.
--	---

Presentation of the state of facts: IOSUD uses institutional platforms and information systems that support the conduct of the internal quality assurance activities at the level of the university, faculty, and doctoral school. The collection and processing of the data referring to the educational and research activities are integrated into the institutional quality assurance framework coordinated by the Commission for the Evaluation and Assurance of Quality (CEAC) (<https://www.uvt.ro/educatie/comisia-pentru-evaluarea-si-asigurarea-calitatii-ceac/>) and supported by specialized administrative structures, such as (CSUD) and the Doctoral School Councils.

Within the Accounting doctoral field, organized through SDEAA, the data relevant for quality assurance are collected through several mechanisms, among which the [official CSUD web page](#), the SDEAA web page, information regarding the teaching activities, the report on periodic surveys regarding the satisfaction of the doctoral students with the teaching, guidance, and administrative support from SDEAA, the monitoring of the scientific results through the annual evaluation of the doctoral students, such as the publications in indexed journals, the participation in conferences, and the [involvement in academic mobilities](#). These being carried out with the help of the institutional information systems, which support the monitoring of the doctoral activities and of the academic performance, as well as the performance of the doctoral supervisors. The organizational component of IOSUD ensures the systematic collection and analysis of the data relevant for the internal quality evaluation, including with regard to the activity of the doctoral supervisors through the supervisor's evaluation sheet.

Analysis of the state of facts: The information analysed indicates that UVT has the digital platform [elearning.uvt.ro](#) for the collection and systematic analysis of the data relevant for the internal quality assurance (with reference to the activity of the doctoral students and of the supervisors), which allows SDEAA to obtain quantitative and qualitative information regarding the functioning of the doctoral programmes. On the whole, the available evidence demonstrates that the organizational component (IOSUD) collects and analyses systematically the data necessary for the internal quality assurance process, fulfilling the requirements of the performance indicator.

The indicator is fulfilled.

Criterion C.6. Transparency of information of public interest, including those regarding the study programmes and domains offered, and transparency regarding the related certificates, diplomas and qualifications

Standard S.C.6.1. Transparency

The organisational component ensures transparency of information, as required by the law.

Indicator I.P.C.6.1.1	The organisational component ensures publication and access to information of public interest regarding the evaluated study programme.
--	--

Presentation of the state of facts: IOSUD, through the [official web page](#), as well as on the [CSUD site](#), the [SDEAA site](#), the [Accounting](#) field, the UVT [public information](#) section, ensures the transparency of the information referring to the doctoral schools, the study programmes, the admission, the doctoral supervisors, and the institutional activities, the institutional regulations, which observe the national legislation, such as [Law no. 544/2001 on free access to information of public interest](#), [Law no. 199/2023 art. 126, letter e](#), [ME Order no. 3020/2024](#), and the [ARACIS standards](#). UVT operates on the basis of the statute approved by the Senate, which promotes transparency, public responsibility, and access to information of interest for the members of the academic community and the external interested parties. The information regarding the doctoral programmes in the field of accounting, organized through SDEAA the Accounting field, is disseminated through the official site of the institution and other communication platforms. These include the [academic regulations](#), the [doctoral supervisors with the publication of their CV](#) and the research activities. Each year, the [admission methodology is elaborated and published](#), in which the study programmes, the composition of the enrolment file, the enrolment conditions, the statistics of the admission results from the previous years, the fees, the facilities offered to the candidates, and the admission schedule are presented. At the same time, on the [UVT – SDEAA site](#), the information regarding the following is published: the topics proposed by the doctoral supervisors for the admission examination, the places available at admission, the admission methodology, the documents in the candidate's admission file, the admission results, financial support and the accessing of resources for professional development, the methodology for the completion of the studies and the steps to be followed in this stage, postdoctoral studies, the process of habilitation and affiliation of the supervisors to the doctoral schools, etc. IOSUD also uses online communication channels and social media platforms (email, Facebook, LinkedIn, Instagram, consulted at the visit) to disseminate

Analysis of the state of facts: At the time of the visit, from our own observations and from the discussions with the beneficiaries, from the analysis of the responses to the questionnaires by the doctoral students, it is found that on the CSUD web pages, the information referring to the doctoral students is present and the site is modernized. Also at the time of the visit, informational redundancy was observed in connection with the presence of the course syllabi related to the doctoral training programme, both on the FEAA site (in old versions) and on the SDEAA site. The redundancy was eliminated by keeping the current version only on the doctoral school site.

The indicator is fulfilled

Indicator I.P.C.6.1.2	The organisational component ensures transparent decision-making processes.
--	---

Presentation of the state of facts: At IOSUD UVT, the decision-making processes are regulated by institutional governance structures and internal regulations, such as the [Regulation of the Doctoral School of Economics and Business Administration for doctoral university studies](#); the [IOSUD UVT Regulation on doctoral university studies](#), which promote transparency, responsibility, and the participation of the members of the academic community. The operation of the university is based on the [University Charter](#), which establishes principles such as transparency in decision-making, public responsibility, and consultation with the representatives of the academic community and of the social partners. The decision-making processes regarding doctoral studies are carried out at the level of the following structures, such as the [Council for Doctoral University Studies \(CSUD\)](#), observing the legislation in force, the [SDEAA Council](#) with the publication of [council decisions](#), the [Faculty Council](#), the [UVT Senate](#), operating on the basis of the [Regulation on the organization and operation of the UVT Senate.pdf](#). Transparency is also ensured through the publication of the documents and decisions on the institutional site ([Decisions of the UVT Senate](#), [doctorate legislation \(CSUD\)](#), information regarding quality assurance and institutional procedures, UVT public interest information; the CSUD Decisions are public on the [doctoral studies site](#), [in the CSUD – Decisions section](#)).

Within the Accounting doctoral field, organized by SDEAA, transparency is ensured through the publication on the official platform of the relevant decisions and announcements (<https://doctorat.uvt.ro/anunturi/>) adopted by CSUD, and the decision-making processes are carried out through governance structures such as the [SDEAA Council](#), which include representatives of the doctoral supervisors and doctoral students. These mentioned being in accordance with the national framework [Law no. 199/2023](#), [ME Order no. 3020/2024](#), and the [ARACIS methodology](#). The institutional structures responsible for quality assurance, the Commission for the evaluation and assurance of quality (CEAC-UVT, [Commission for the Evaluation and Assurance of Quality \(CEAC\) – Education](#)), through the regulation of activity, also contribute to the transparency of the decision-making process through the analysis of the results of the evaluations and the proposal of measures for the improvement of the educational and research activities. The results of the internal evaluations and the institutional reports, the dean's report, analysed on site, information that is found in the [Rector's Report](#), are communicated to the Senate, ensuring transparency in the governance and management of the educational activities.

Analysis of the state of facts: The information analysed demonstrates that UVT has clearly established governance instruments that ensure transparency in the decision-making processes related to the doctoral activity. The participation of the doctoral supervisors and of the representatives of the doctoral students in the councils of the doctoral schools contributes to an inclusive and participatory governance.

Aspecte care constituie exemple de bune practici: The systematic publication of the Senate decisions and of the institutional documents on the official web page. Likewise, the online availability of the documents and the free access to them facilitate the information of the interested parties and ensure the traceability of the decision-making processes.

The indicator is fulfilled.

Criterion C.8. Participation in external evaluation processes, according to the law

Standard S.C.8.1. Compliance with the external evaluation obligation

The HEI undergoes external quality evaluation as required by the law.

Indicator I.P.C.8.1.1	The organisational component carries out the procedures pertaining to the external quality evaluation process, aiming to organise the evaluated study programme as provided by the law.
---------------------------------	---

Presentation of the state of facts: IOSUD periodically undergoes the external quality evaluation processes carried out by ARACIS, in accordance with the provisions of [art. 61](#), [art. 103](#), [Law no. 199/2023](#), which stipulate that the external evaluation of the quality of education is carried out periodically, according to the methodologies approved by Government decision.

In accordance with [GD no. 962/2024](#), the institutions organizing doctoral university studies (IOSUD) must carry out, in a documented manner, the self-evaluation procedures, elaborate the Internal Evaluation Report, and transmit to ARACIS the complete documentation (annexes, evidence, internal audit reports), with a view to the external evaluation of the doctoral university studies fields. UVT – The last external evaluation of the quality of education at the level of doctoral studies took place in 2021, concluded through [Decision of the ARACIS Council no. 100 of 25.11.2021](#). In this context, SDEAA elaborated the Internal Evaluation Report for the Accounting field, observing the methodological requirements provided for in [GD 962/2024](#), regarding the structure of the report. The documentation transmitted includes the curriculum, the list of accredited doctoral supervisors, the internal procedures, and the annexes with evidence regarding the human resources and infrastructure, etc. UVT has consolidated experience in the external quality evaluation processes and observes the obligations provided for by the national legislation, also observing the provisions of [Law 199/2023](#), and the ARACIS standards ([Bachelor's evaluation results](#), [Master's evaluation results](#), [Doctorate evaluation results](#)). IOSUD has demonstrated that the University organizes and manages the activities necessary for the external evaluation, ensuring the collection and transmission of all the documents requested by the accreditation and evaluation bodies.



Analysis of the state of facts: The analysis demonstrated that at the institutional level, CSUD implements the procedures specific to the external evaluation through the elaboration and approval of the self-evaluation reports (IER/EER); the collection and organization of the evidence related to the ARACIS indicators; the involvement of the structures

The indicator is fulfilled.

IV. SWOT Analysis

Strengths: ✓ Functional, well-defined institutional organizational and research infrastructure; ✓ Modern study spaces and appropriate equipment that contribute to the creation of a learning environment conducive to learning; ✓ Doctoral supervisors and teaching academic staff who hold the necessary qualifications and professional competences, being sufficient and having international visibility; ✓ The active involvement of the academic staff, of the students, and of the representatives of the socio-economic environment (CECCAR, CAFR, ACCA, employers) in the decision-making processes; ✓ The inclusion of the doctoral students in research activities, in the organization of scientific events; ✓ The digitization of the admission process, fully online enrolment, and the transparency/publication of the results on the site; The distribution of the places by priority categories, financial facilities.	INTERNAL FACTORS ↻	Weaknesses: ✓ The lack of concrete procedures for the support of candidates with special needs; ✓ The lack of distinct curricula for each doctoral field individually; ✓ The non-updating of the Quality Manual.
SWOT analysis		
Opportunities: ✓ Premises for attracting more doctoral students due to the partnerships with universities abroad and the results in the international rankings of UVT; ✓ The facilitation of the transfer of knowledge towards the economic environment due to the applied nature of the research themes;	EXTERNAL FACTORS ↻	Threats: ✓ The demographic decline that leads to the continuous diminution of the school population; ✓ The geo-political instability and the underfunding of education; ✓ The competition of other international universities in attracting doctoral students and partnerships; ✓ The frequent changes of the

✓ The support, including financial, by UVT of the academic exchanges, a premise for the development of future collaborations; ✓ The development of advanced IT tools for evaluation; ✓ The application of the doctoral students' feedback in the improvement of the processes; ✓ The active involvement of the graduates in mentoring and evaluation; ✓ The increase of transparency through the publication of the data; ✓ The increase of participation in virtual mobilities and online international programmes.		evaluation standards (ARACIS, CNATDCU, national legislation) that may create difficulties in maintaining a stable quality assurance system; ✓ The probability of delays in the completion of the thesis, due to a low interest on the part of some doctoral students in the completion of the doctoral theses; ✓ The passive participation of the doctoral students in the feedback process; ✓ Possible technical difficulties of the platforms.
---	--	---

V. Extent to which the standards and performance indicators are fulfilled, and recommendations

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
DOMAIN A. Institutional capacity			
1.	I.P.A.1.1.1	F	
2.	I.P.A.1.2.1	F	
3.	I.P.A.2.1.1	F	
4.	I.P.A.2.2.1	F	Gradual modernization and standardization of the equipment (replacement of worn-out equipment, network/Wi-Fi upgrade, and e-Learning facilities), correlated with teaching and research needs. Improvement of monitoring and feedback (register/ticketing for reports; periodic consultation of doctoral students/academic staff), for prioritizing investments and maintenance works.
5.	I.P.A.3.1.1	F	The intensification of efforts to attract academic staff and researchers with international experience in order to strengthen the international dimension of the doctoral programmes.
6.	I.P.A.3.1.2	F	
7.	I.P.A.3.2.1	F	The recruitment for the doctoral guidance committees of professors and researchers from universities abroad.
8.	I.P.A.4.1.1	F	The implementation of applications (or software components integrated into existing or future applications) based on Artificial Intelligence.

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
DOMAIN B. Educational efficacy			
9.	I.P.B.1.1.1	PF	Updating the bibliography for the courses in point (1) that are older than 5 years, taking into account the specification of chapter IX of the "Specific standards for doctoral fields", which stipulates that "doctoral students have access to appropriate learning resources, at the library or in digital format with access on electronic platforms, as follows: course materials; laboratory guides; books and other documentation materials, including publications from the last 5 years; access to databases with scientific articles". The relative calibration of the bibliography, so that it is neither excessive, nor minimal, nor generic (1); Adding the learning outcomes to the syllabus of the course "Methodology of Economic Science" (3); Adding content to the "Minimum performance standards" section, so that a coverage of knowledge should be specified, which should lead the doctoral student to obtaining the number of credits through passing the course (4); Adding the assessment components to the course "Research ethics and intellectual property"; The correct allocation of the total estimated time for the courses in the point, by correcting the material calculation errors (5); The correct allocation of the number of ECTS credits to the course "Contemporary economic issues", so that it reflects the time necessary for a doctoral student to acquire the knowledge of the course (1 ECTS = 25-30 hours); The elimination (apart from exceptional cases) of exclusively online teaching in the course "Contemporary economic issues" and the adoption of a face-to-face or hybrid regime.
10.	I.P.B.2.1.2	F	
11.	I.P.B.3.1.1	F	
12.	I.P.B.3.1.2	F	
13.	I.P.B.3.2.1	F	
14.	I.P.B.4.1.1	F	
15.	I.P.B.5.1.1	F	
16.	I.P.B.5.1.2	F	The use and updating of digital tools (online platforms, anti-plagiarism system) for ensuring the transparency and efficiency of the evaluation process.
17.	I.P.B.7.1.1	F	
18.	I.P.B.7.1.2	F	The explicit detailing, in the Regulation on the organization and conduct of the admission competition for doctoral

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
			university studies of the Doctoral School of Economics and Business Administration, of the measures dedicated to candidates with disabilities and special needs.
19.	I.P.B.7.2.1	F	The unification of the terminology used in the IOSUD-UVT Regulation and in the Curriculum, since the compulsory course is named differently in the two documents ("Ethics and academic integrity, including the ethics of scientific research" in the regulation, respectively "Research ethics and intellectual property" in the Curriculum), in order to ensure the coherence and clarity of the institutional framework. The analysis of the opportunity of elaborating distinct curricula for each doctoral field, since a common plan for 6 study fields may diminish the relevance and individualization of doctoral training, contrary to the provisions of art. 7 (para. 8) of Order no. 3020/2024, which stipulates the necessity of developing competences specific to the doctoral field and of learning paths adapted to the level 8 EQF/EQF and CNC qualification ("Doctoral university study programmes ensure the development of professional competences (of content, cognitive, and research) in fields of specialty, as well as of transversal competences").
20.	I.P.B.8.1.1	F	The inclusion of specialists with international visibility in the committees for the public defence of doctoral theses; The increase of the number of incoming Erasmus+ academic staff within the Doctoral School of Economics and Business Administration; The consolidation of the network of international partnerships through the signing of new Erasmus+ agreements.
21.	I.P.B.9.1.1	F	The expansion of learning based on scientific investigation, through the systematic inclusion of the research results in the teaching and doctoral guidance activities, but also in the teaching activity at the master's programmes. The increase of the number of doctoral students involved in research projects.
22.	I.P.B.9.2.1	F	.
DOMAIN C. Quality management			
23.	I.P.C.1.1.1	F	The dynamization of the process of evaluation of the academic staff by the doctoral students, both with regard to the teaching component and to the coordination component.
24.	I.P.C.1.2.1	F	The inclusion of research theme proposals formulated and transmitted by employers and their integration into the offer regarding the research themes presented for the admission to doctoral studies.

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
25.	I.P.C.2.2.2.	F	
26.	I.P.C.3.1.1	F	The updating by the quality management components of UVT of the Quality Manual .
27.	I.P.C.3.1.2	F	
28.	I.P.C.4.1.1	F	
29.	I.P.C.5.1.1	F	
30.	I.P.C.6.1.1	F	
31.	I.P.C.6.1.2	F	
32.	I.P.C.8.1.1	F	

Summary Table of Performance Indicators – Degree of Fulfillment

Evaluation Domain	Number of Performance Indicators		
	Fulfilled	Partially fulfilled	Unfulfilled
Domain A. Institutional capacity	8	-	-
Domain B. Educational efficacy	14	1	-
Domain C. Quality management	10	-	-
Total	32	1	-

VI. Conclusions

Maintaining Accreditation (MAC).

For the Accounting doctoral university studies field organized by the Doctoral School of Economics and Business Administration within the West University of Timișoara, evaluated on the basis of the results of the verification procedures applied before and during the evaluation visit carried out by the designated external evaluation committee, in the context of art. 63 of Decision no. 962/2024 on the approval of the Methodology for the external evaluation of the quality of education in higher education, the fulfilment of all the academic quality standards resulted. Specifically, in the external evaluation report, some recommendations were specified, alongside a SWOT analysis containing the appreciations of the external evaluation committee with reference to the essential aspects related to the organization of the evaluated doctoral study programme.

VII. Annexes