The Romanian Agency for Quality Assurance in Higher Education

External Evaluation Report (EER) for the procedure for maintaining the accreditation of the Doctoral Study Domain

Higher Education Institution/Education provider Organisation:	UNIVERSITY OF CRAIOVA
Doctoral School:	“Eugeniu Carada”
Doctoral Domain:	Accounting
The objective of the external evaluation:	Maintenance of accreditation

Members of the ARACIS Evaluation Panel

No.	Last Name and First Name	Team role	Signature
1.	**Ionescu Bogdan-Ștefan**	Expert evaluator	
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I. Introduction

- The context in which the external evaluation report was drafted (the type of evaluation, the period covered by the evaluation, membership of the external quality experts' panel, etc.);

This External Evaluation Report (EER) was prepared by the ARACIS Evaluation Panel as part of the procedure for maintaining the accreditation of the Doctoral Study Domain of Accounting, organised by the University of Craiova as an Institution Organising Doctoral Studies (IOSUD-UCV), through the "Eugeniu Carada" Doctoral School of Economic Sciences (SDSE). The external evaluation took place on 2–3 July 2026 at the University of Craiova (UCV). The Evaluation Panel comprised Professor Bogdan IONESCU, evaluator; Associate Professor Svetlana MIHĂILĂ, international evaluator; and Alina Ionașcu, student evaluator. The previous ARACIS Council decision concerning the external evaluation of the Doctoral Study Domain of Accounting was communicated on 25 November 2021 and resulted in the decision to maintain its accreditation.

- Description of the higher education institution/Romanian Academy (establishment, evolution, mission, governance, structure, study programmes/domains, external quality evaluation procedures applied);

UCV is a public institution of higher education and research, established by Law no. 138/25 April 1947 and legally consolidated by Decision of the Council of Ministers no. 894/27 August 1965. It is the fifth oldest university in Romania, after those in Iași, Bucharest, Cluj and Timișoara. UCV is accredited and carries out teaching and research activities based on university autonomy, according to National Education Law no. 199/2023 and the UCV Charter approved by the Senate on 28 November 2023. UCV comprises 12 faculties and organises doctoral studies within IOSUD-UCV, which has 10 doctoral schools with 24 accredited fields. IOSUD-UCV has a well-developed research infrastructure, which includes modern laboratories and high-performance equipment accessible to doctoral students through INCESA, as well as a network of specialised stations and facilities, such as the Caracal Research Station, the Banu Mărăcine Station, the Vâlcea Fruit Growing Station, the Rânca Chalet with the Mountain Botanical Garden, the "Al. Buia Botanical Garden and the UCV Library. These resources provide varied and adequate conditions for conducting research in multiple fields. By Order of the Ministry of Education no. 5382/2016, all doctoral fields were accredited, and following the 2021 evaluation, they had their accreditation maintained. UCV has repeatedly obtained the "High degree of confidence" rating from ARACIS (2009, 2015, 2021).

- General description of the doctoral study domain (why it was established – in the case of a provisional authorisation to operate; evolution and/or changes since the last external quality evaluation procedure – in the case of procedures intended for accreditation or maintaining accreditation, as applicable).

The Doctoral School of Economic Sciences is one of the 10 doctoral schools of IOSUD-UCV, certified by Government Decision no. 778/23.09.2015. The new name of the Doctoral School of Economic Sciences, the "Eugeniu Carada" Doctoral School of Economic Sciences (SDSE), was approved by OME no. 5073/14.07.2023. SDSE operates in 6 accredited doctoral fields: Accounting; Management; Finance; Cybernetics and Statistics; Economics and Economic Informatics. SDSE is managed by Professor Marian SIMINICĂ (Director) and by the Doctoral School Council (CSD). The doctoral study domain of Accounting is supported by 5 active doctoral supervisors (3 full-time UCV faculty members and 2 associates), along with a retired faculty member, ensuring the constant development of doctoral activities. During the period 2020–2025, the number of doctoral students fluctuated moderately (between 9 and 18 annually). In the 2025/2026 academic year, the share of doctoral students in Accounting represented approximately 11% of the total number of doctoral students enrolled in the 6 SDSE fields. At the same time, 17 nationally validated doctoral theses were defended, with the ratings "Very good" and "Excellent", with the involvement of referees from prestigious universities, which indicates the maintenance of a stable academic level, without significant changes compared to the 2021 ARACIS evaluation. The coordinator of the doctoral study domain of Accounting is Professor Marian SIMINICĂ.

II. Methods used

- Analysed documents (internal evaluation report and its annexes; additional documents requested before and during the on-site visit, if any; other documents or data);

To ensure the external evaluation of the doctoral study domain of Accounting within SDSE, IOSUD-UCV, in an objective and comprehensive manner, the ARACIS evaluation committee used a mixed-methods approach, combining document analysis, on-site/virtual visits, and direct dialogue with key stakeholders.

Thus, the Commission analysed the following:

- The Internal Evaluation Report (IER) for the Doctoral Study Domain of Accounting within SDSE, IOSUD-UCV, was endorsed at the CEAC-UCV meeting of 19 January 2026 and approved at the UCV Senate meeting of 29 January 2026. The documents annexed to the IER were also analysed: minutes of meetings with business representatives; information on room facilities; compliance forms for doctoral supervisors' habilitation standards; the staffing plan; records of international mobility and publications; reimbursements of publication and conference participation fees; evaluation questionnaires; and workshops organised.
- In order to verify the transparency of public information, including regulations, admission methodologies, contents of study programmes with curricula, announcements of doctoral thesis defence and publication of thesis summaries, information about doctoral supervisors, results of their research, exam schedules and schedules, etc., public institutional information was also analysed, available both on the UCV website (www.ucv.ro) and on the FEAA website (feaa.ucv.ro, "Eugeniu Carada" Doctoral School of Economic Sciences);
- On-site visit (general list of locations visited and categories of participants with whom discussions were held);

In addition to the REI and public information, meetings and interviews were also organised during the evaluation visit. Thus, the Expert Committee organised meetings with the main actors involved in the doctoral study domain of Accounting: institutional management and representatives of IOSUD-UCV and SDSE; doctoral supervisors affiliated with the Accounting; doctoral students within the standard study period enrolled in the Accounting; graduates of the doctoral field; employers, representatives of the socio-economic environment; representatives of organisational structures in the field of quality assurance; members of the University Ethics Committee and representatives of research centres/laboratories.

- Other relevant methods or aspects.

The evaluation visit took place on 2–3 July 2026 at the University of Craiova, 13 Al. I. Cuza Street, Craiova. The Panel also evaluated the research infrastructure, the UCV Library, IT resources, statistical data-analysis software (SPSS, Stata and EViews), lecture, seminar and laboratory rooms (C228, C233B, C349, C406, C268A and C268B), access to international databases (including ScienceDirect, SpringerLink, ProQuest, Emerald and Clarivate Analytics) provided to doctoral students in support of their research, and the UCV cafeteria.

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.	
IPA1.1.1 Indicator	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 facts: UCV organises doctoral studies in 24 accredited fields through 10 doctoral schools. IOSUD-UCV operates on the basis of the Regulation on the organisation and conduct of doctoral study programmes, adopted by the UCV Senate at the meeting of 26.09.2024, developed in accordance with the Education Law no. 199/2023 and OME no. 3020/2024. Each doctoral school has its own regulation, adopted by CSUD. The SDSE Regulation, of which the Accounting is part, was approved at the UCV Senate meeting of July 17, 2025. IOSUD-UCV is led by a Council for Doctoral Studies (CSUD-UCV), consisting of 8 members: 6 doctoral supervisors and 2 doctoral students. The CSUD Director was appointed through a competition organised in May 2025 for the 2025-2030 mandate. SDSE is led by a Director and a Doctoral School Council (CSD) with a five-year mandate (2025-2030), composed of the SDSE Director, 4 affiliated doctoral supervisors and a doctoral student. In the last 5 academic years (2020-2025), the SDSE Council held 38 meetings, an average of 7.6 meetings per year, successfully meeting the regulatory deadlines of at least 3 annual meetings.
Analysis of the facts: The functioning of IOSUD-UCV and SDSE is based on regulations and methodologies periodically updated with new legislative provisions. The SDSE Regulation was revised twice in the period 2021–2025: the first time in June 2021 (for the integration of OMEC 4621/2020 and OMEC 5229/2020) and the second time in July 2025 (for alignment with Law no. 199/2023 and OME 3020/2024). Both revisions were submitted to the vote of all doctoral supervisors affiliated with SDSE before approval by the Council. The organisational structure allows for efficient coordination and a clear delimitation of responsibilities, facilitating both guidance and administrative activity.
Examples of good practice: High frequency of CSD meetings (7.6 meetings/year compared to the minimum of 3 provided for by the regulation) and systematic review of the regulations.
The indicator is fulfilled.

Standard SA1.2. Stakeholder Engagement The HEI proves that it engages the relevant stakeholders in developing methodologies and regulations, as well as implementation procedures.	
Indicator IPA1.2.1	The opinions of the faculty and department members, of the subsidiary or extension[1] and other stakeholders are considered in the process of adopting and revising methodologies, regulations and implementation procedures.

Presentation of the facts: The process of developing and updating regulatory documents is carried out in a consultative and transparent framework. The SDSE Council, which includes doctoral supervisors and a doctoral student, has a significant role in the process of adopting and revising methodologies and regulations. Proposed changes are subject to a vote by all doctoral supervisors affiliated with SDSE before approval by the Council. Students are represented in the CSD (1 student), in the CSUD (2 doctoral students) and in the UCV Senate (25% of members). Periodically, doctoral students are consulted through feedback questionnaires (***Annex C.1.1.1 Questionnaire for doctoral students in Accounting***). Meetings are also regularly organised with representatives of business organisations in the region to discuss the graduates' level of preparedness and to identify measures to increase the attractiveness of the programmes (***Annex A.1.2.1. Minutes of meetings with business representatives***).
Analysis of the facts: The consultation mechanism of all relevant actors – the SDSE management, doctoral supervisors, doctoral students and representatives of the socio-economic environment – ensures participatory governance. The collaboration between the CSD, CSUD and the specialised committees of the University Senate allows for the harmonisation of decisions at the institutional level and ensures the compliance of the adopted documents with national legislation and ARACIS standards.
Examples of good practice: Submitting regulation amendments to the vote of all doctoral supervisors affiliated with SDSE (not only CSD members).
The indicator is fulfilled.

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

Standard SA2.1. Material resources The HEI owns adequate movable and immovable assets to enable it to carry out the study programme/domain.	
Indicator IPA2.1.1	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 facts: The SDSE activity, doctoral study domain of Accounting, is carried out in the FEAA spaces in the Central Building of UCV, str. Al Cuza no. 13. The spaces allocated to the doctoral study domain of Accounting include: Room C228 (thesis defences, research reports, PPUA courses), Room C233B (CSD meetings, guidance activities), Room C350 (doctoral student guidance), Rooms C268A, C269, C223, C224 (PPUA courses, guidance, research reports). All rooms are equipped with video projection systems, computers, printers and internet access (***Annex A.1.2.1. Business***

[1] The faculty , department , subsidiary , extension - hereafter " organizational components

environment minutes -). The digital infrastructure includes: computers with Microsoft licenses (Office, Windows), specialised software (EViews, Stata, SPSS, SmartPLS), access to scientific databases through ANELIS PLUS (ScienceDirect, SpringerLink, Web of Science, Scopus, etc.), access to the LSEG/Refinitiv database, over 4,000 book titles at the library and 212 periodical titles in economic fields. The UCV library offers both on-campus and mobile (for doctoral students) access to electronic resources through the website of the University of Craiova library. All UCV spaces are also accessible to people with disabilities.

Analysis of the facts: The existing material base ensures the conduct of academic and research activities at appropriate standards. The accessibility of the spaces and their adaptation for people with disabilities reflects the concern for inclusion and equal opportunities.

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 IPA2.2.1	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 facts: UCV's movable and immovable assets are managed by the General Administrative Directorate (DGA), which coordinates technical, administrative, patrimonial and maintenance activities. Maintenance and development activities are planned annually through investment programmes. The SDSE rooms are properly maintained, with functional technical equipment. UCV has an extensive wireless network and uses licensed software, ensuring a secure digital environment. The UCV library, through the reading rooms and the physical book collection, as well as through access to international academic databases (ScienceDirect, SpringerLink, ProQuest, Emerald, Clarivate Analytics), constitutes an important pillar for doctoral work.

Analysis of the facts: UCV adequately manages the material base. Annual investment plans are correlated with institutional needs. Rehabilitations are oriented towards increasing energy efficiency and accessibility. The ICT infrastructure is efficiently managed by the university's technical structures.

The indicator is fulfilled.

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

Standard SA3.1. Human resources The HEI has the required human resources to organise and deliver the evaluated study programme/domain.	
Indicator IPA3.1.1	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 courses assigned to them in the job list.

Presentation of the facts: At the DSUD Accounting level within SDSE, on October 1, 2025, 6 doctoral supervisors were affiliated, having solid academic and scientific experience in the field of Accounting, as follows:

- Prof. Dr. Marian Ilie SIMINICĂ, full-time UCV faculty member, Habilitation Certificate – OMEN 4180/2017;
- Associate Professor Cristian DRĂGAN, full-time UCV faculty member, Habilitation Certificate – OMEN 4618/2025;
- Prof. Dr. Mirela SICHIGEA, full-time UCV faculty member, Qualification Certificate – OMEN 3924/2021;
- Prof. Dr. Marioara AVRAM, retired UCV faculty member, OMECTS 4631/2010;
- Prof. Dr. Mariana MAN, associate, OMECTS 3292/2008;
- Prof. Dr. Ionica ONCIOIU, associate, Habilitation Certificate – OMEN 4162/2021

They have scientific research activity relevant to the field of Accounting, having the necessary qualifications and skills to supervise PhD students. Two PhD supervisors acquired this right before the entry into force of Law no. 1/2011, and four faculty members obtained it by successfully defending a habilitation thesis (https://www.ucv.ro/pdf/invatamant/educatie/programe_doctorat/informatii/2025/noi/acreditati_noiembrie_2025.pdf). The research activity of the 6 PhD supervisors is very good, each having a significant number of papers published in WoS-indexed journals, as well as international visibility. The scientific results of the PhD supervisors are made public on the FEAA website, which shows that all doctoral supervisors in the field of Accounting have international visibility and have a rich scientific research activity (***Annex A.3.1.1. Compliance forms for doctoral supervisors' habilitation standards in the field of Accounting***). Of the 6 doctoral supervisors in the DSUD Accounting, 4 doctoral supervisors (66.7%) obtained the Habilitation Certificate, while the other two doctoral supervisors obtained this right by Ministerial Order before Law 1/2011. Courses within the Advanced University Training Programme (PPUA) are taught by teaching staff – doctoral supervisors with the academic rank of associate professor or university professor in the field of the discipline taught. The Advanced University Training Programme includes 3 disciplines relevant to the scientific research training of doctoral students, including one mandatory discipline (Ethics and Academic Integrity) and 2 optional subject packages, of which one discipline from each package is studied, chosen by the doctoral supervisor together with the doctoral student.

The courses taken by doctoral students in the doctoral study domain of Accounting and their course coordinators for the 2025-2026 academic year are:

- Ethics and academic integrity: Prof. Dr. Anca Băndoi;
- Interdisciplinary research methods in economic sciences; Prof. Dr. Mirela Cristea;
- Methods and techniques of economic analysis: Prof. Dr. Marian Siminică;

All tenured professors of the courses taught are doctoral supervisors and have relevant experience in the field of scientific research and the disciplines taught.

In the supervision activity, the doctoral supervisor is supported by a supervision and academic integrity committee, established for each doctoral student. The supervision and academic integrity committee is made up of three members, and at least one member of this committee is from outside the UCV. Each doctoral student benefits from an Academic guidance and integrity committee with at least 3 members, at least one from outside UCV.

Analysis of the facts: As of the date of the site visit, doctoral supervision within the Accounting Doctoral Study Programme (PSUD) was provided by four academic staff members, who were supervising a total of nine doctoral candidates. By contrast, two doctoral supervisors affiliated with the Eugeniu Carada Doctoral School (SDSE) did not have any doctoral candidates under their supervision.

The Regulations of the Eugeniu Carada Doctoral School lay down a disaffiliation procedure applicable where a doctoral supervisor has not offered any places in the doctoral admission competition for a period of five years (Regulament_SDSE_2025.pdf, Chapter III, Article 5(7)(a) and (d)). One of the doctoral supervisors retired during the current year and therefore falls under the provisions of Chapter III, Article 5(7)(a), while the other was awarded habilitation within the past three years and consequently does not fall within the scope of Chapter III, Article 5(7)(d).
The indicator is fulfilled.

Indicator IPA3.1.2	The HEI ensures professional and personal development for its staff.

Presentation of the facts: UCV provides professional training programmes for staff involved in SDSE activities: teaching mobilities in the Erasmus+ programme (during the period 2020–2025, 15 teaching staff, doctoral supervisors affiliated with SDSE participated in 47 Erasmus+ mobilities (teaching and training) – ***Annex A.3.1.2. Mobilities ERASMUS doctoral leaders.*** Erasmus+ training mobilities, modern language courses through the INTERLINGUA Centre. Several teaching staff members in the field are enrolled in the project "University of Craiova – new horizons in the digital era" (PNRR, code 686692395) for digitisation courses. UCV encourages staff involvement in research projects, publishing scientific papers and participating in conferences. It also annually awarded research results through the Research Gala, with several staff in the Accounting obtaining awards/grants.
Analysis of the facts: Training and professional development are an important component of the UCV strategy. The staff involved in SDSE activities are the beneficiaries of all professional and personal development actions implemented at the institutional level.
Examples of good practice: The existence of a Research Gala, through which UCV publicly recognised excellence in research, contributed to motivating teaching staff and creating a competitive academic climate.
The indicator is fulfilled.

Standard SA3.2. Recruitment procedures Teaching staff recruitment procedures are compliant with the provisions of the law.	
Indicator IPA3.2.1	Recruitment procedures comply with the provisions of the law and are established and carried out transparently.

Presentation of the facts: UCV organises competitions for teaching and research positions only after publication in the Official Gazette of Romania. Recruitment is carried out on the basis of *its own competition methodology for filling vacant teaching and research positions at the University of Craiova*, in accordance with the Higher Education Law no. 199/2023, and career promotion according to *Own methodology regarding the organisation and conduct of the promotion exam in the teaching career at the University of Craiova*. The positions are published on the UCV platform (www.ucv.ro), with all relevant information (competition criteria, committees, calendar). The affiliation of new doctoral supervisors to SDSE is carried out according to the Methodology for granting the IOSUD-UCV qualification certificate and the SDSE Regulation (art. 5).
Analysis of the facts: UCV applies transparent recruitment procedures in accordance with legal provisions. Clear and verifiable criteria, the publication of vacancies and the use of Position Statements contribute to ensuring equal opportunities. The complete publication of competition information on the institutional platform, including selection committees and criteria, ensures a high level of transparency.
The indicator is fulfilled.

Criterion A.4. Digitalisation of institutional processes

Standard SA4.1. 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 IPA4.1.1	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 facts: UCV has an efficient IT System that includes: Student Records (for managing the academic career of doctoral students), online fee payment system, Research Portal (for monitoring publications and projects), Moodle platform (for teaching resources, accessible 24/7), online admission platform, electronic catalog of the Library, anti-plagiarism system sistemantiplagiat.ro (recognised by CNATDCU). Each doctoral student receives an institutional Google Workspace for Education account, active during the studies. Verification of similarities in doctoral theses is done through the sistemantiplagiat.ro programme. The accepted thresholds are: similarity coefficient 1 below 20% and similarity coefficient 2 below 5%. The detailed procedure is provided in art. 31 of the Regulation for the organisation and conduct of doctoral study programmes of IOSUD-UCV.
Analysis of the facts: The use of IT platforms facilitates rapid interaction between doctoral students, doctoral supervisors and administrative staff, reducing document processing time. Automation of administrative processes reduces errors and improves workflows. The anti-plagiarism system and international databases strengthen the culture of academic integrity.
The indicator is fulfilled.

DOMAIN B. Educational effectiveness

Criterion B.1. Content and relevance of study programmes

Standard S.B.1.1. Content of study programme(s[2]) The study programme is based on a curriculum designed so that students can acquire the expected learning outcomes.	
IPB1.1.1 indicator	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 facts: The PhD programme in Accounting has a duration of 4 years (8 semesters) and a total of 240 ECTS credits. Structure: (1) Advanced university studies – year 1, 30 ECTS, including the subjects: Ethics and academic integrity (mandatory, 10 ECTS), and one optional subject from two packages (e.g.: Statistical -econometric modelling of economic processes, Interdisciplinary research methods in economic sciences, Research activity quality management, Advanced econometric techniques, Methods and techniques of economic analysis); (2) Research activities – years 1-4, 180 ECTS, of which 4 Research reports (30 ECTS each), dissemination activities; (3) PhD thesis defence

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

– 30 ECTS. The curriculum of the doctoral study domain of Accounting (class 2025-2029) is publicly available on the FEAA website. The course syllabi set out the core competencies that doctoral candidates are expected to acquire in order to conduct research in fields adjacent to accounting as a branch of science.

Analysis of the facts: The curricular structure combines theoretical, methodological and applied courses. The use of ECTS ensures flexibility and international compatibility. The award of ECTS credits for dissemination activity (publications, conferences) is a valuable tool that motivates doctoral students to achieve minimum research standards.

Examples of good practice: The inclusion of dissemination activities (publications, conference participation) in the curriculum, with the allocation of ECTS credits, represents an innovative approach that stimulates the scientific productivity of doctoral students.

Recommendations: The possibility of introducing into the structure of the Advanced Academic Studies Curriculum a discipline with an accounting-oriented profile, to which the other three adjacent disciplines within the Advanced Training Programme would be connected, together with the reallocation of the number of credit points among the disciplines.

The indicator is 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.	
IPB2.1.2 indicator	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 facts: The expected learning outcomes are aligned to level 8 of the National Qualifications Framework (NQF) and are correlated with COR 2411 (Accountants), COR 2413 (Financial Analysts) and with ESCO 2411 (Accountants), ESCO 2413 (Financial analysts). They are rigorously defined in the document "Expected Learning Outcomes and Competencies", annex to Curriculum 2025-2029. Targeted knowledge includes: deep understanding of fundamental and emerging paradigms and theories in Accounting; Detailed knowledge of quantitative and qualitative methods used in applied scientific research in economic sciences (with software tools: Stata, EViews, SPSS); Mastery of key concepts related to accounting, auditing, financial analysis, digitisation; communication and dissemination of results through indexed publications and international conferences.

Analysis of the facts: The learning outcomes are aligned with current labour market requirements and European standards. The programme trains specialists capable of contributing to advanced research, economic consulting and public policy development at national and international levels. The explicit correlation with the European ESCO nomenclature demonstrates the international orientation of the programme and the concern for European compatibility of qualifications.

The indicator is fulfilled.

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

Standard SB3.1 Principles The organisational component implements the principles of student-centred learning.	
IPB3.1.1 indicator	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 facts: The PhD programme in DSUD Accounting applies a student-oriented pedagogical approach through: (1) Autonomy of the PhD student in defining his/her own research trajectory, with a significant number of hours dedicated to independent research; (2) Personalized mentoring and continuous academic support with periodic meetings, individual consultancy and feedback from the PhD supervisor and the Guidance Committee; (3) Modern interactive teaching methods: case studies, statistical- econometric simulations, analyses on real data sets, workshops, academic presentations; (4) Integration of research into the teaching process; (5) Flexible and formative evaluation (research reports, individual projects, applied analyses); (6) Access to international databases (Scopus, WoS, EBSCO) and econometric analysis software (Stata, EViews, VOSViewer).
Analysis of the facts: The subjects in the curriculum are designed to promote active learning. Each subject sheet includes updated materials, up-to-date bibliography and practical tasks on real data. The resources are accessible through The *Moodle platform*, facilitating individual study, research resource management and adapting the learning path to the topic of each doctoral student. The teaching process stimulates the application of previous knowledge on frontier topics in the field of Accounting – digitisation of economic processes, analysis of the performance of business organisations, integrated reporting, transformations generated by innovation and the transition to sustainability.
The indicator is fulfilled.

Indicator IPB3.1.2	The organisational component ensures opportunities for students to participate in academic mobility programmes organised in person and/or virtually.

Presentation of the facts: SDSE has a functional infrastructure for international mobility. The opportunities are supported by Erasmus+ agreements, managed by the Erasmus+ and International Relations Office of UCV. For the academic year 2025-2026, the following are available: 84 Erasmus agreements with universities in 20 countries, of which 20 agreements also include mobility for doctoral students, with universities in Bulgaria, Croatia, Cyprus, France, Germany, Greece, Italy, Norway, Slovenia and Turkey. Doctoral students enrolled in the Accounting programme benefit from the following opportunities:

- *Erasmus+ research mobilities* (from 2 to 12 months);
- *Participation in prestigious international scientific conferences and events* in the economic field with the possibility of reimbursement of the participation fee (***Annex B.3.1.2. Situation mobility conference abroad doctoral students 2020-2025)***.

All mobilities carried out are fully recognised as part of the individual doctoral research plan, being included in the annual progress report, approved by the doctoral supervisor.
Analysis of the facts: Institutional mechanisms guarantee transparent and non-discriminatory access to international mobility programmes. Doctoral students can select mobilities depending on the specifics of the research topic. UCV ensures equal access to mobilities including for students with special needs. Of the 17 doctoral students in the field of Accounting who publicly defended their doctoral theses during

the period 2020–2025, 14 doctoral students (82.3%) participated in scientific conferences abroad (***Annex B.3.1.2. Situation mobility PhD student conferences abroad 2020-2025***). Participation in research internships abroad and in prestigious conferences in the field stimulates interdisciplinary collaboration, develops advanced intercultural skills and strengthens scientific presentation and communication skills in global contexts.

The indicator is fulfilled.

Standard SB3.2. Fairness The organisational component provides fair opportunities for students.	
IPB3.2.1 indicator	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 facts: SDSE promotes an organisational culture based on equity, inclusion and respect for diversity, ensuring equal access to all doctoral students regardless of gender, age, ethnic origin, socio-economic status or disability. IOSUD-UCV offers: non-discriminatory access to resources (databases, Moodle platform, digital library, ICT infrastructure); academic and psychopedagogical counselling services through the Career Counselling and Guidance Centre; accessibility of the infrastructure through ramps, reserved parking spaces and adequate signage. (Own regulations for admission to undergraduate, master's and doctoral studies for the academic year 2025-2026 and Regulations regarding accommodation in the dormitories of the University of Craiova.) *Psychological, professional and career counselling* is provided through the UCV Career Counselling and Guidance Centre, in direct collaboration with the doctoral supervisors and the doctoral school secretariat. The diversity of learning styles is respected through various teaching formats: face-to-face courses, hybrid sessions, online modules, study on Moodle

Analysis of the facts: SDSE constantly applies the principles of equal opportunities and non-discrimination. Curricular flexibility and the permanent support of the doctoral supervisor allow for the personalization of the doctoral path. Access to the anti-plagiarism verification system, to international databases and to updated electronic resources strengthens the culture of academic integrity and raises the standards of doctoral research in Accounting. IOSUD-UCV fully reimburses the requests for fees for the publication of doctoral students' articles in WoS or BDI-indexed journals, as well as participation fees at scientific conferences.

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.	
IPB4.1.1 indicator	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 facts: UCV provides doctoral students in the field of Accounting with a modern digital and institutional infrastructure: UCV Library with unlimited access to ANELIS PLUS databases; Moodle Platform (accessible 24/7); data analysis software programmes (SPSS, Stata, EViews); access to the anti-plagiarism system sistemantiplagiat.ro; psychological and career counselling through the Career Counselling and Guidance Centre. UCV fully reimburses the fees for publishing doctoral students' articles in WoS or BDI-indexed journals, as well as participation fees at national and international conferences. By HCA no. 31/03.11.2021 and starting with 2022, the reimbursement of all these fees was approved.
Analysis of the facts: Access to the anti-plagiarism checking system, to international databases and to updated electronic resources strengthens the culture of academic integrity and raises the standards of doctoral research in Accounting. IOSUD-UCV fully reimburses the publication fees, which represents an essential financial support for doctoral students in the field of Economics. Permanent access to the anti-plagiarism checking system, to international databases and to electronic resources strengthens the culture of academic integrity.
The indicator is fulfilled.

Criterion B.5. Learning outcomes

Standard SB5.1. Definition and evaluation Learning outcomes are adequately defined and evaluated.	
IPB5.1.1 indicator	Learning outcomes are adequately described, and they support understanding of the students' and faculty members' expectations regarding the content of the courses in the curriculum.

Presentation of the facts: The doctoral study domain of Accounting defines the learning outcomes in a unified, transparent and aligned manner at level 8 of the CNC, on three dimensions: Knowledge (C) – understanding of fundamental and emerging paradigms and theories in Accounting; mastery of frontier knowledge in the analysis of economic processes, key concepts related to accounting, auditing and financial analysis; statistical and econometric modelling; Skills (A) – application of the highest level research techniques, capacity for synthesis and critical evaluation; Responsibility and autonomy (RA) – exercising full scientific and professional authority while respecting academic integrity. The results are integrated into Course descriptions in the 2025-2029 Curriculum Plan, accessible on Moodle and on the SDSE website. At the beginning of each academic year, they are presented and discussed with doctoral students and doctoral supervisors, ensuring a common understanding. The coherence between the formative objectives, the expected results and the evaluation methods is guaranteed by***:*** Regulations for the organisation and conduct of doctoral studies at UCV, Thesis writing guide of the Eugeniu Carada Doctoral School of Economic Sciences, and Guide on writing research reports.
Analysis of the facts: The learning outcomes are operationally defined and aligned with the professional competencies specific to level 8 of the CNC. They reflect the current demands of the Accounting and the priorities of modern economic research – analysis of the performance of business organisations, digitisation of economic processes, integrated reporting, sustainability and sustainable development, structural transformations of modern economies and the use of advanced statistical and econometric methods, allowing the adaptation of doctoral training to economic and social developments. The course descriptions provide clarity and predictability regarding the contents, teaching methods and evaluation criteria. The curriculum is developed separately for each doctoral field, in this case also for the doctoral

study domain of Accounting. The curriculum for the Accounting doctoral programme (field) complies with the provisions of art. 7(para.8) of Order no. 3020/2024 (“ Doctoral study programmes ensure the training of professional competencies (content, cognitive and research) in specialised fields, as well as transversal competencies”).

Examples of good practice: Making available to doctoral students the Guide to Writing a Doctoral Thesis and the Guide to Writing Research Reports as reference documents for doctoral students and supervisors is a useful tool for aligning expectations.

Recommendations:

- Updating the bibliographic titles for the discipline "Quantitative Research Based on Software and AI", with a view to specifying Chapter IX of the "Standards Specific to 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, such as: course materials; laboratory guides; books and other documentation materials, including publications from the last 5 years; access to databases with scientific articles.
- Adding content for the "Minimum Performance Standards" section to the disciplines: " Statistical and econometric modelling of economic processes" and "Sustainability and durability in economic research", so that a knowledge coverage should be specified, which would lead the doctoral student to obtain the number of credits by passing the discipline;
- Adding to the Course Description template the academic year for which it is valid.

The indicator is fulfilled.

IPB5.1.2 indicator	Achievement of the learning outcomes is checked in ongoing examinations and study completion exams.

Presentation of the facts: Evaluation in the Accounting doctoral programme is carried out through: (1) Continuous evaluations during the PPUA (semester I, year I): scientific presentations, debates, replication of empirical studies, case analyses and research projects; (2) Annual research reports (4 reports during the four-year doctoral study period), approved by the doctoral supervisor and the Academic Guidance and Integrity Committee; (3) Evaluation of dissemination (publications, conferences); (4) Completion through: anti-plagiarism check (sistemantiplagiat.ro), pre-defence before the Guidance Committee, public transparency period (90 days), public defence before the Committee (minimum 5 members, of which at least 2 referees from outside IOSUD-UCV). During the period 2020–2025, 17 doctoral theses in the field of Accounting were publicly defended, all validated by CNATDCU and confirmed by Ministerial Order. One thesis received the grade "Excellent", the others "Very good".

Analysis of the facts: The evaluation process is based on the principles of transparency, fairness and academic rigour. The annual research report and the evaluation of scientific dissemination are key tools for monitoring progress. The stages of thesis verification fully comply with national and university standards of academic integrity. The 100% CNATDCU validation rate of theses defended in the period 2020–2025, without rejections, demonstrates the quality and rigour of the doctoral evaluation and guidance 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 SB7.1. Admission The admission procedures and principles ensure access to higher education.	
Indicator IPB7.1.1	The organisational component applies the admission procedures.

Presentation of the facts, SDSE *Doctoral School, Accounting* as part of IOSUD-UCV, carries out admission to doctoral studies in accordance with internal institutional regulations, all information regarding the admission process being placed on the SDSE website, taking into account the UCV Charter, which establishes the principles of transparency, equity and quality assurance; Own regulations for admission to undergraduate, master's and doctoral studies for the academic year 2025-2026, Doctoral admission procedure starting with 2025 – 2026, Methodology for admission, organisation and completion of postdoctoral programmes within IOSUD-UCV; Regulations of the "Eugeniu Carada" Doctoral School of Economic Sciences (SDSE), which detail the applicable procedural framework, approved by the UCV Senate. IOSUD-UCV, through SDSE, makes available to candidates: General information about doctoral admission (calendar, seat allocation, etc.), SDSE admission requirements, The number of places offered in the competition, Research topic proposals from doctoral supervisors, Accounting, Doctoral scientific research project model (template), Candidate evaluation sheet from the Admissions Committee; Admission interview schedule, candidate evaluation form (examined at the time of the visit). The results of the admission competition are centralised in the minutes of the Admission Committees and subsequently validated by the Rector's order, respecting the provisions of the Order of the Ministry of Education no. 3020/2024, Government Decision no. 962/2024 and Law 199/2023, art. 61-67. Admission to the SDSE, Accounting, is carried out through a competition organised in two sessions: July (for non-EU citizens) and September (for Romanian candidates). The process is carried out online, through the registration platform of IOSUD-UCV. All information regarding the admission process can be found both on the IOSUD-UCV website *and* on the SDSE website. The admission tests are: (1) Presentation of a doctoral research project (weight 50%); (2) Level of general professional training, based on the averages at the bachelor's and master's degrees (weight 40%); (3) Previous scientific experience – publications, participation in conferences, awards (weight 10%). A language proficiency exam (level B2, passed/failed) is added. The results are published with an anonymisation code, in compliance with GDPR requirements. Admission is carried out by competition and includes the following stages: registration of candidates exclusively online, through an institutional platform https://www.ucv.ro/admitere/, https://www.ucv.ro/admitere/romani/inscriere_online.php, and the criteria for the evaluation and selection of candidates within the SDSE, Accounting, are provided in Own regulations for admission to undergraduate, master's and doctoral studies for the academic year 2025-2026. Following the tests, the codified results are centralised, from the minutes of the admission committees and the results are validated by the rector's order, after which doctoral study contracts are signed with the candidates. On the official website, all relevant information regarding admission (methodology, calendar, conditions, results) is published and available, respecting art. 190 of Law no. 199/2023 and art. 16 of OM no. 3020/2024. Before launching the admission competition, the research topics proposed by the doctoral supervisors for doctoral studies are published, being approved at the level of the Doctoral School Council and the Council (CSUD) in accordance with the institutional provisions analysed at the time of the visit. The admission process is coordinated by the admission committee at the level of SDSE, approved by the rector's decision, which includes 3-5 members, consisting of members of the doctoral school and doctoral supervisors. The analysis of documents and institutional mechanisms highlights the fact that the admission procedures are applied consistently, transparently and accessibly, by publishing all relevant information at the level of SDSE and are in accordance with national legislation, respectively with the Order of the Ministry of Education no. 3020/2024 and the Government Decision no. 962/2024.

Analysis of the facts: At the time of the visit, IOSUD-UCV was found to comply fully with Article 62 of Law no. 199/2023, which requires admission to ensure equitable access to education. The mechanisms implemented – including the online platform, publication of information and transparent criteria – contribute to this objective. IOSUD-UCV applies clear selection criteria, and admission to doctoral studies is based on a transparent competition organised in separate sessions. The admission process is rigorous and respects the principle of equal opportunities. The admission criteria support high-quality doctoral recruitment and compatibility with national and European research standards. The assessment of research projects, considered together with candidates' prior academic records, scientific achievements and language skills, supports the selection of motivated candidates who meet the research requirements of doctoral programmes, including Accounting. The online application platform provides straightforward and equitable access and removes administrative barriers.

Examples of good practice. Including previous scientific experience (publications, conference participation) as an admission criterion (10%) is a good practice for selecting candidates motivated for research.

The indicator is fulfilled.

IPB7.1.2 indicator	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 facts: At IOSUD-UCV level, admission to the Doctoral Study Domain of Accounting through SDSE is based on equal opportunities, equitable access and non-discriminatory treatment. Under Article 50, point 24 of the Regulations on Admission to Bachelor's, Master's and Doctoral Studies for the 2025–2026 Academic Year, citizens of EU Member States, EEA countries and the Swiss Confederation, as well as British citizens and their family members covered by the UK Withdrawal Agreement, may apply under the same legal conditions as Romanian citizens, including in relation to tuition fees. Under Article 64, ethnic Romanians permanently residing abroad and other Romanians living abroad may also apply. The institutional application platform explains the stages and conditions of admission and publishes anonymised results in compliance with GDPR requirements, thereby ensuring transparency and fairness. These arrangements comply with Article 129 of Law no. 199/2023, Government Decision no. 962/2024 and Article 16 of Ministry of Education Order no. 3020/2024.
Admission results according to art. 69 of The regulations for admission to undergraduate, master's and doctoral studies for the 2025-2026 academic year are verified and approved by CSUD.

Analysis of the facts: The admission process effectively applies the principles of inclusion and equal opportunities. The online platform eliminates administrative obstacles and ensures transparent access to the selection process. Admission to SDSE respects the principles of fairness and equal opportunities for all candidates, without discrimination, in accordance with Own regulations for admission to undergraduate, master's and doctoral studies for the academic year 2025-2026. EU/EEA citizens, British citizens (according to the Brexit agreement), ethnic Romanians residing abroad and non-EU citizens can participate. The online registration procedure ensures accessibility, with the publication of results based on the anonymisation code (GDPR). Special places are reserved for Romanians living abroad and for candidates in the fee-paying places. After completing the admission process, each enrolled doctoral student signs Doctoral study contract, which regulates the rights, obligations and individual educational path.

At the time of the visit it was noted that in The own regulations for admission to undergraduate, master's and doctoral studies for the 2025-2026 academic year mention that special conditions are created for people with disabilities only for the first cycle of the bachelor's degree and the second cycle of the master's degree, and for the third cycle of the doctorate, it is omitted.

Examples of good practice: Compliance with personal data protection requirements in publishing results with coding and transparent publication of all admission information.

Recommendations: To be completed Own regulations for admission to undergraduate, master's and doctoral studies for the 2025-2026 academic year with clear provisions on ensuring fair access and reasonable accommodation measures for candidates with disabilities or special educational requirements in the third cycle of doctoral studies.

The indicator is fulfilled.

Standard SB7.2. Academic journey of students The organisational component carries out actions supporting the students' academic journey.	
IPB7.2.1 indicator	The organisational component applies the regulations concerning the students' professional activity.

Presentation of the facts: IOSUD-UCV responds to the educational, scientific and professional needs of doctoral students, ensuring a flexible framework for the organisation and conduct of doctoral studies. In this regard, the institution applies the regulatory provisions in force, offering the possibility of adapting the doctoral course to the academic and professional particularities of each doctoral student, in accordance with the Regulations for the organisation and functioning of doctoral studies within IOSUD–UCV and the Regulations of the Doctoral School of Economic Sciences "Eugeniu Carada" (SDSE). Thus, the doctoral study programmes ensure the formation of professional skills (content, cognitive and research), in specialised fields, as well as transversal skills. The doctoral programme in Accounting (240 ECTS, 4 years) provides for a flexible pathway: the duration can be extended by 1-2 years (with the approval of the Senate) or reduced by 1 year (at the request of the doctoral student). Studies can be interrupted for valid reasons (maternity, childcare, medical, professional), with a corresponding extension of the duration. Doctoral student status is maintained during periods of international mobility and suspended only for the duration of the approved interruption. In the doctoral study domain of Accounting through SDSE, the doctoral study programme is structured in two components, according to national and institutional regulations: a training programme based on advanced university studies, and an individual scientific research programme, being carried out under the coordination of the doctoral supervisor and the academic guidance and integrity committee, respecting The curriculum and activities included in the Doctoral Studies Programme (PSD) consulted at the time of the visit. According to the SDSE Regulation, the training programme based on advanced university studies includes at least 3 disciplines relevant for the training of doctoral students in scientific research, of which one fundamental discipline dedicated to Ethics and academic integrity, and 2 optional disciplines, of which at least one discipline is intended for the in-depth study of research methodology and/or statistical data processing. Its completion leads to the award of 30 ECTS: (Discipline 2: 1. Statistical and econometric modelling of

economic processes 2. Interdisciplinary research methods in economic sciences 3. Quantitative research based on software tools and AI) or (Discipline 3: 1. Research activity quality management, 2. Research project management, 3. Economic analysis methods and techniques, 4. Financial systems and markets, 5. Advanced econometric techniques, 6. Sustainability and durability in economic research). Under the curriculum, the second component involves an individual scientific research programme, which includes: the submission of 4 scientific research reports (allocated 30 ECTS) (respecting the Guide on writing, evaluating and defending scientific research reports); Dissemination of scientific research results by participating in conferences and/or publishing articles in specialised journals (30 ECTS), starting from the second year; and evaluation and defence of the thesis before the academic guidance and integrity committee (30 ECTS), in compliance with Minimum standards for the award of the doctorate in economics and business administration, Guide on writing, defending and evaluating the doctoral thesis, etc.
SDSE implements mechanisms to monitor the individual academic progress of doctoral students by using: IT platforms: Student Records Platform, online admission, etc.
At the time of the visit, it was found that CSUD does not keep annual progress reports in the doctoral student files (these are kept by the doctoral supervisors), the evaluation minutes of the guidance and academic integrity committees, the resolution of the doctoral supervisor regarding the similarity report of the thesis (analysed at the time of the visit) are archived. Regarding the evaluation of the acquired skills, they are indicated in the Doctoral Study Plan (PSD) and in The curriculum, analysed at the time of the visit. At the same time, it was found that CSUD annually analyses the level of satisfaction of doctoral students in relation to the professional and personal development provided by IOSUD-UCV, consulted at the time of the visit.
Analysis of the facts: The procedural framework allows for efficient management of the academic path, in accordance with national legislation. The regulations clearly define the conditions for interruption, extension and resumption of studies. The analysis of institutional documents, information available on the official website, as well as discussions held during the evaluation visit highlights the fact that IOSUD-UCV implements functional mechanisms to support the academic career of doctoral students. The activity of doctoral students is regulated by The regulation on the organisation and functioning of doctoral studies within IOSUD–UCV, also the legal framework is in accordance with 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 periodic evaluation mechanisms as well as the rights/obligations of doctoral students within the framework IOSUD-UCV, also provided in Doctoral study contract. According to OM no. 3020/2024, the evaluation of the doctoral student's activity is carried out annually, based on progress reports, by the academic guidance and integrity committee and the doctoral supervisor. Also, IOSUD-UCV systematically collects and analyses feedback from doctoral students regarding the quality of the doctoral programme and the activity of doctoral supervisors, using the results in the process of continuous quality improvement.
Recommendations: PhD student progress reports should be kept in the original PhD student records at CSUD.
The indicator is fulfilled.

Criterion B.8. Internationalisation Process

Standard SB8.1. Internationalization Improving the quality of education and research through internationalisation actions.	
IPB8.1.1 indicator	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 facts: Through the Erasmus+ Office at the level of IOSUD-UCV, but also with the dean responsible for international relations within the FSE, the doctoral study domain of Accounting within the SDSE, and through IOSUD-UCV has concluded Mobility Agreements with universities abroad, which aim at the mobility of doctoral students. SDSE, Accounting, carries out internationalization actions through: 20 Erasmus+ agreements for the mobility of doctoral students (Bulgaria, Croatia, Cyprus, France, Germany, Greece, Italy, Norway, Slovenia, Turkey); 16 participation of doctoral students in international conferences abroad (2020-2025) (Annex B.3.1.2. Situation mobility conf abroad doctoral students 2020-2025.pdf); 4 Erasmus+ mobilities of doctoral supervisors (Italy and Greece); participation of doctoral supervisors in international conferences abroad (2020-2025) (Annex A.3.1. 2. Mobilities ERASMUS_doctoral leaders). Within the Accounting, during the period 2020 – 2025, 2 doctoral theses (of the 17 theses defended at the field level) were developed and defended in English (AL-RUBAYE AHMED HUSSEIN RADHI, obtaining the Order of Confirmation of Doctor of Accounting no. 3461/08.03.2021 and ALNUJAIMI AWS SAEED MIRDAN, with the Order of Confirmation of the Doctor of Accounting title no. 3677/03.05.2022), having as supervisor Prof. Dr. Constanța IACOB. The doctoral students benefited from workshops with international specialists: Prof. Attila Yuksel (Turkey, 2022), Paolo D'Anselmi (Rome, 2024), Prof. Andre MM Kolodziejak (Maastricht University/European Commission, ICONEC 2023). The collaboration in academic and research activity carried out by the doctoral supervisors in the field of Accounting is also supported by their scientific achievements and international visibility. Among their scientific achievements, it is worth noting: the scientific level of the publications disseminated on the Google Scholar and ORCID platforms; international visibility measured by the Hirsch index within Google Scholar and Web of Science; the 10 most relevant scientific papers, selected for the last 5 years, through publications in journals indexed in WoS, with AIS nenul or other BDI categories, such as ERIH+. The international visibility of the teaching staff, doctoral supervisors in the field of Accounting, is evidenced by their participation as members of the scientific committees of prestigious journals, international conferences, but also as reviewers in WoS-indexed journals or other established BDIs, or international publishing houses. Detailed information about these aspects can be found on the SDSE page (Siminică Marian, Dragan Cristian, Mirela Sichigea, Avram Marioara, Man Mariana, Oncioiu Ionica).

Analysis of the facts: SDSE applies the internationalization policy IOSUD-UCV. Doctoral supervisors have international visibility through WoS publications, membership in editorial committees, participation as reviewers and guests/keynotes at international conferences. The participation of teaching staff and doctoral supervisors in Erasmus mobilities, international projects and prestigious conferences ensures the continuous updating of teaching methods, research topics and interdisciplinary approaches.

Recommendations: Increasing the number of events held by foreign academic staff addressed to SDSE doctoral students, Accounting

Stimulating the participation of doctoral students and doctoral supervisors in mobility programmes adapted to their needs.

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.	
IPB9.1.1 indicator	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 facts: Research activity is a basic component of doctoral training. The minimum CNATDCU standards for awarding the doctoral degree in the field provide: minimum 3 publications in journals indexed in at least 3 BDIs and minimum 3 participations in international conferences. For the qualification "Excellent", doctoral students must publish "minimum five articles in journals indexed in at least three international databases, of which at least two articles in Web of Science-indexed journals, of which one article published in a journal with a non-zero absolute influence score" – Minimum standards for the award of the PhD degree. All PhD students prepare and defend 4 Research Reports before the Guidance Committee. So far, there have been no cases of violation of scientific ethics in the field of Accounting. The scientific contributions of PhD students, brought through papers presented at international conferences or published in journals indexed in international databases, are relevant to the field of Accounting (Annex B.9.1. 1. Situation of PhD students under guidance and their publications, 2020-2025). SDSE annually organises the international conference ICONEC (Competitiveness and Stability in the Knowledge-Based Economy) and is a partner at the ICECO conference organised by ASE Bucharest. Within the SDSE, learning based on scientific inquiry is one of the components of the doctoral training process, being distinctly included within Doctoral Programme in Accounting, SDSE. Thus, research/dissemination activities are integrated into: the training programme based on advanced university studies, respectively the 3 disciplines in the first year, semester I. For the academic year 2025/2026; the individual scientific research programme, which includes: the defence of Scientific Research Reports, in the number of 4 reports for the 4 years of doctoral training; the dissemination of scientific research results by participating in conferences and/or publishing articles in specialised journals, starting from the second year; and evaluation and defence of the thesis before the academic guidance and integrity committee. With regard to scientific research reports, all doctoral students, in various training stages during the period 2020–2025, developed and defended 3 or 4 scientific research reports before the Academic Guidance and Integrity Committee, based on a request submitted by the doctoral student, assessed with a grade and recorded in *the Minutes concluded by the Guidance Committee*, as evidenced by the documents found in each doctoral student's file, but also from the Dissemination Catalog (Student Records Platform), information verified at the time of the visit. Research reports are submitted only after obtaining the favorable opinion of the doctoral supervisor, who confirms the quality and relevance of the scientific content, as well as compliance with the rules of ethics and professional deontology. Within the FEAA, doctoral supervisors benefit from access to computers equipped with licensed versions of the Plagiarism Detector programme, used to verify the originality of the works.

Analysis of the facts: at international conferences and published in indexed journals. Partial research results are presented publicly in international academic contexts, individually or together with doctoral supervisors. The research objectives of the SDSE are aligned with the directions established by the FEAA Scientific Research Strategy, and research-based learning activities are supported by: access to scientific databases; research infrastructure and logistical support – laboratories and advanced analysis software tools (STATA, Eviews, SPSS software); expertise and guidance provided by doctoral

supervisors and academic integrity and guidance committees; regulations on ethics and academic integrity.
Examples of good practice The systematic integration of research throughout the doctoral course, both through disciplines dedicated to research methodology and academic ethics, and through the individual research programme, which includes annual reports, dissemination activities and periodic evaluations.
Recommendations: Increasing the number of events organised by SDSE, dedicated to doctoral students and concluding partnerships in organising scientific events with foreign universities.
Increasing the number of guest professors.
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.	
IPB9.2.1 indicator	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 facts: The scientific research activity within the SDSE is carried out based on the Scientific Research Strategy of IOSUD-UCV, as well as research directions outlined for those 6 doctoral supervisors in the field of Accounting. Within the field of Accounting, learning based on scientific investigation is one of the components of the doctoral training process, being included distinctly within the Advanced University Studies-Based Training Plan (PPSUA). SDSE within IOSUD-UCV guarantees the conduct of advanced research at national and international level through the activity of doctoral supervisors in the field of Accounting, in accordance with the minimum CNATDCU standards in force, mandatory for obtaining the habilitation certificate.
The research results of doctoral supervisors in the field are visible at national and international level through: publications in WoS-indexed journals (Core Economics, ESCI, CPCI) and ERIH+; relevant Hirsch indices; editor-in-chief/guest editor status of internationally indexed journals; participation in prestigious international conferences; research grants in teams with universities abroad. (Siminică Marian, Dragan Cristian, Mirela Sichigea, Avram Marioara, Man Mariana, Oncioiu Ionica), Annex A.3.1.1. Accomplishment sheets for the qualification standards of Accounting leaders, Annex B.9.1.1. Situation of doctoral students under supervision and their publications, 2020-2025. Doctoral students in the Accounting have valuable research results, presented in publications and at international conferences. Publicly defended doctoral theses amplify visibility and scientific impact.
Analysis of the facts: The results of the research carried out within the SDSE, Accounting, are capitalized through publications in journals indexed in international databases such as Web of Science (including in the areas of Core Economics, Info Economics with AIS different from zero), SCOPUS, EBSCO, ERIH+ and others; through participation in prestigious international conferences; as well as through the organisation of conferences, workshops and doctoral symposia at the institutional level or in collaboration with other institutions. These activities highlight applied, interdisciplinary and internationally oriented research, focused on solutions relevant to the economic and social environment. The publication of doctoral theses additionally contributes to increasing the visibility and scientific impact of the results obtained.
Examples of good practice: Orienting research towards interdisciplinary themes and with applicability to the economic and social environment, which facilitates the transfer of research results to practice.

Recommendations: Strengthening the dissemination activities of doctoral research results by expanding the participation of doctoral students in international scientific conferences organised abroad and by increasing the number of publications in journals indexed in prestigious international databases, such as Web of Science (WoS), Scopus and ERIH Plus.

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 SC1.1. Application Adequately implemented strategic directions, actions, and procedures	
CPI indicator 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 facts: IOSUD-UCV has an institutional quality assurance system, coordinated by the Quality Management Department, within which the Quality Assessment and Assurance Commission (CEAC-UCV) and the Quality Council operate. The institutional structures responsible for quality assurance, Quality Management Department, The Evaluation and Quality Assurance Commission at the University of Craiova, Council for Doctoral Studies (CSUD), The Council of the Doctoral School of Economic Sciences "Eugeniu Carada" and The Evaluation and Quality Assurance Commission at the Faculty of Economics and Business Administration, fulfil their duties rigorously, according to the approved regulations. Their role is to implement specific quality assessment procedures and to develop the annual internal evaluation report, a document presented to the University Senate and made public. At the SDSE level, the responsibility for quality assurance lies with The Doctoral School Council, in collaboration with the CEAC within the FEAA. These structures carry out their activity rigorously, in accordance with the institutional regulations in force, such as: Regulations on the organisation and functioning of doctoral and postdoctoral studies, Regulation of the Evaluation and Quality Assurance Commission of the University of Craiova, The annual internal evaluation procedure of the activity of the doctoral schools of IOSUD-UCV Regulations of the Doctoral School of Economic Sciences "Eugeniu Carada" (2025), Research Report Guide, Guide for writing a doctoral thesis and Admission requirements for SDSE.

The quality assurance process is supported by a coherent set of mechanisms. These include the permanent monitoring of teaching and research activities, carried out through annual reports prepared by the directors of the doctoral schools, as well as the periodic assessment of the degree of satisfaction of doctoral students, based on questionnaires targeting educational, supervisory and administrative services. Constant attention is also paid to the updating of study materials and teaching resources, depending on scientific developments and the needs of doctoral students, as well as the continuous professional development of academic staff, through participation in training programmes, workshops and exchanges of good practices. Through feedback questionnaire regarding the activity carried out during the doctoral studies (Annex C.1.1.1 Questionnaire for doctoral students in the field of Accounting.pdf), the institution exercises permanent monitoring of the teaching, learning and evaluation processes, which facilitates the rapid identification and correction of any dysfunctions. The periodic updating of study materials ensures the alignment of the content with current curricular requirements and the expectations of doctoral students, thus maintaining the relevance and accessibility of information. Also, the continuous training of teaching and administrative staff allows its adaptation to modern educational technologies, contributing to the provision of a quality educational act, appropriate to the particularities of the doctoral programme. SDSE-DC consistently applies institutional procedures, and their impact is visible in the evolution of the quality of the doctoral process. The periodic analysis of performance indicators confirms positive results:

- growth the number of theses completed and validated by CNATDCU, in the period 2020–2025;
- increasing the number of publications in journals indexed in BDI and WoS, participation of doctoral students and doctoral supervisors in international conferences abroad, etc.

Therefore, the systematic application of quality procedures is reflected in institutional performance, in the high degree of satisfaction of doctoral students, and in the public recognition of research results.

Analysis of the facts: The analysis of available information highlights the fact that, at the organisational level, quality assurance procedures are systematically implemented, and the results of evaluations are constantly used to optimize educational activities within doctoral programmes. Quality assurance mechanisms contribute to maintaining the coherence and uniformity of the educational process. In this regard, the functional and integrated collaboration between the quality structures at the UCV, FEAA and SDSE levels supports the consolidation of an institutional culture oriented towards performance and quality. At the same time, the use of tools such as annual activity reports, satisfaction surveys and continuous monitoring mechanisms provide relevant and current data, which form the basis of the decision-making process and facilitate the continuous improvement of teaching and research activities.

Examples of good practice: Systematic use of doctoral student feedback questionnaires as a tool for monitoring and continuous improvement of the doctoral process, contributing to the rapid identification and remediation of problems.

The indicator is fulfilled.

Standard SC1.2. Stakeholder Engagement The HEI proves that it engages the stakeholders who have relevant activity in applying the procedures.	
CPI indicator 1.2.1	The opinions of the members of its own community and of other stakeholders are taken into account in the procedure implementation process.

Presentation of the facts: Stakeholder involvement in the Accounting doctoral study programme is achieved through institutional mechanisms, designed to ensure permanent and efficient consultation. IOSUD-UCV implements a quality assurance system aimed at the active involvement of the academic community and external partners in the evaluation and continuous improvement of teaching and research activities. This system is based on both an institutional framework and a well-structured regulatory framework. It includes Methodology for appointing members of the council for doctoral studies at IOSUD – University of Craiova (CSUD-UCV) and for organising the public competition for the appointment of the director of CSUD-UCV; Regulations for the organisation and functioning of doctoral and postdoctoral studies, Regulation of the Quality Assessment and Assurance Commission of the University of Craiova. Within the SDSE, in accordance with the specific provisions of its own Regulation (2025), the involvement of stakeholders in quality assurance processes is achieved through a set of complementary mechanisms, as follows: student representation in the CSD (1 doctoral student), CSUD

(2 PhD students), Senate (25% of members) and CA (1 representative); systematic collection of feedback through questionnaires; periodic meetings and workshops with representatives of the business environment (Annex C.1.2.1. FEAA Workshops Situation 2020-2025.pdf); presence of a representative of the business environment in the CEAC-FEAA; collaborations with universities and research centres in the EU. Collection of student feedback is carried out systematically, through applied questionnaires, and the results are analysed to identify aspects that require improvement (Annex C.1.1.1 Questionnaire for doctoral students in the field of Accounting.pdf).

Analysis of the facts: Within the doctoral study domain of Accounting, a mature approach is evident in terms of stakeholder involvement. Formalized consultation mechanisms allow for the permanent correlation of the educational process with developments in the academic environment and the labour market. The integrated representation of doctoral students in decision-making structures contributes to the dynamization of the curriculum adaptation process. The evidence analysed confirms that the opinions of internal and external stakeholders are taken into account in the implementation of quality assurance procedures.

Examples of good practice: The periodic organisation of workshops and round tables with representatives of the business environment to identify the skills needed on the labour market and adapt research topics is a good practice.

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 SC2.2. Operation Quality assurance and academic ethics and conduct organisational structures adequately perform their specific role and functions.	
CPI indicator 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 facts: Institutional structures responsible for quality assurance, Quality Management Department, The Evaluation and Quality Assurance Commission at the University of Craiova, Council for Doctoral Studies (CSUD), The Council of the Doctoral School of Economic Sciences "Eugeniu Carada" and The Quality Assessment and Assurance Committee at the Faculty of Economics and Business Administration, fulfil their duties rigorously, according to the approved regulations. They coordinate, evaluate and permanently monitor the academic and research activities for the Accounting, ensuring the coherence and efficiency of the quality system. Regarding the ethical dimension, IOSUD-UCV has a well-consolidated regulatory and institutional framework, which guarantees compliance with the principles of academic integrity, responsibility and transparency. The activity of the Ethics Commission is regulated by The Regulation on the organisation and functioning of the Ethics Commission, which establishes the duties, procedures and principles of decision-making independence. The members of the Commission operate on the basis of the Declaration of Impartiality and Confidentiality. IOSUD-UCV has a UCV Code of Ethics and Ethical Guidelines for Students. The Commission prepares annual reports on resolved complaints and measures adopted. IOSUD-UCV uses the platform www.sistemantiplagiat.ro to verify the originality of doctoral theses and scientific papers, in accordance with OME no. 3485/2016. Also, to ensure transparency and public accountability, the Ethics Commission develops annual reports documenting the activity carried out, the complaints resolved and the measures adopted, contributing to the consolidation of the institutional culture of ethics. IOSUD-UCV uses a modern system for verifying the originality of academic works. The institution has purchased specialised services provided by the platform www.sistemantiplagiat.ro, through which doctoral theses, scientific papers and other academic documents are analysed. This software ensures the detection of similarities and the prevention of plagiarism, strengthening the integrity of academic evaluation processes and contributing to increasing confidence in the quality of the university's scientific production. IOSUD-UCV also has a Strategy on the prevention and combating of plagiarism, a document that establishes the directions, measures and institutional responsibilities necessary to protect academic integrity and reduce the risks of misconduct in teaching and research. To date, there have been no cases of ethics violations in the field of Accounting.

Analysis of the facts: The analysed information demonstrates that IOSUD-UCV has established a functional institutional framework to ensure compliance with ethics and academic conduct. The existence of the Ethics Commission, which operates on the basis of regulations approved by the UCV Senate, provides a formal mechanism for addressing ethical issues in accordance with national legislation and institutional policies. The independence of the commission and the clear definition of its responsibilities contribute to ensuring transparency and impartiality in the analysis of potential ethical violations. In addition, the integration of ethical principles in the UCV Charter and internal regulations reinforces the culture of academic integrity in all academic activities, including doctoral studies.

Examples of good practice: Annual publication of the Ethics Committee reports, which summarize the complaints analysed, the measures adopted and the activities carried out, contributing to strengthening transparency and the culture of academic integrity.

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.	
CPI3.1.1 indicator	The organisational component consistently applies the procedures, and proves their impact on quality assurance.

Presentation of the facts: IOSUD-UCV, through the SDSE doctoral study domain of Accounting, systematically applies procedures for initiating, monitoring and reviewing doctoral programmes, integrated into the institutional quality assurance system and coordinated by the specific structures at the university level and of the doctoral schools, respecting The Quality Assurance Code at the University of Craiova, CEAC Regulation 2025. Within SDSE, in Accounting, the procedures for reviewing doctoral study programmes are systematically applied and have a complex and rigorous character (a fact confirmed during the visit following discussions with doctoral students, doctoral supervisors and the business environment as being involved in the consultations), being carried out in accordance with the institutional regulations and procedures approved by the UCV Senate. This process is carried out based on Institutional regulation for the organisation and operation of doctoral study programmes of IOSUD – University of Craiova; Methodology for electing directors of doctoral schools and doctoral school councils; Methodology for granting the habilitation certificate of the institution organising doctoral studies University of Craiova; Methodology regarding the recognition by IOSUD University of Craiova

(IOSUD-UCV) of the quality of doctoral supervisor obtained in higher education institutions accredited abroad; Methodology for the recognition of doctoral degrees and doctorates in science or a professional field obtained abroad. Monitoring of doctoral activities is carried out through annual reports, periodic assessments and analysis of doctoral student satisfaction, tools that provide relevant data for the continuous improvement of the educational process. At the same time, the governance structures of doctoral schools actively involve stakeholders – teaching staff, doctoral students and representatives of the academic and socio-economic environment – in decision-making processes. The entire process is regulated by the institutional regulatory framework and supported by digital tools (Student Records, Moodle Platform, Research Portal) and reporting mechanisms, and the revision of programmes is based on internal assessments and recommendations formulated by ARACIS, thus ensuring the adaptation and continuous development of doctoral studies.
Analysis of the facts: The analysis of existing information confirms a mature institutional approach, oriented towards relevance, quality and adaptability. Digital tools ensure the efficiency of the educational process and facilitate rapid communication. Regulatory frameworks allow for the early identification of potential dysfunctions.
Examples of good practice: Systematic involvement of doctoral students, doctoral supervisors and representatives of the socio-economic environment in the monitoring and review processes of doctoral programmes.

The indicator is fulfilled.

CPI3.1.2 indicator	Members of its own community and other stakeholders are involved in the procedure implementation process.

Presentation of the facts: At IOSUD-UCV level, the process of initiating, monitoring and revising the doctoral programme in Accounting has a participatory nature, involving teaching staff, doctoral supervisors, doctoral students and institutional partners. The representation of doctoral students is ensured in relevant decision-making structures, such as the Board of Directors, the University Senate, The Council for Doctoral Studies (CSUD) and the Doctoral School Council (CSD), and their opinion is constantly collected through feedback questionnaires. Within the doctoral study domain of Accounting, stakeholder involvement is strengthened through the governance structures of the doctoral school, which bring together both representatives of doctoral supervisors and doctoral students, as well as external members with recognised academic or professional expertise. The periodic assessment of doctoral student satisfaction, in relation to teaching activities, the supervision process and administrative services, contributes to the continuous adaptation of the programme. All doctoral students are regularly consulted through feedback questionnaires (Annex C.1.1.1 Doctoral Student Questionnaire in the Field of Accounting.pdf), and teaching staff are involved through thematic consultations and proposals for improving the educational process. At the same time, the university develops collaborative relationships with the socio-economic environment, employers and professional organizations, thus ensuring the relevance of educational content and the alignment of doctoral programmes with the requirements of the labour market and the standards of the European Higher Education Area. The involvement of teaching staff, doctoral students and other stakeholders is aligned with the requirements from Government Decision No. 962/2024, which provides that "the institution approves and reviews procedures regarding the conduct of learning, teaching, practical training, research and evaluation activities ", emphasising the participatory and collaborative nature of the quality mechanism. Also, collaborations with the socio-economic environment are evident, through consultations with employers and institutional partners, these being also involved in the CSUD council, confirmed at the time of the visit.

Analysis of the facts: At IOSUD-UCV level operates a solid institutional framework dedicated to quality assurance, coordinated through structures such as CEAC-UCV, CSUD and the Doctoral School Councils. This system reflects the involvement of the academic community and other stakeholders in the application of quality assessment and improvement mechanisms. The active participation of doctoral supervisors, doctoral students and external representatives in the management structures and in the evaluation processes contributes to strengthening transparency and adopting decisions based on consultation. The review process is transparent and cyclical: proposals for changes are collected from doctoral supervisors, analysed by the CSD and approved in the CSUD. The participatory nature guarantees the relevance of research topics and the quality of doctoral training. Overall, these practices highlight the fact that the doctoral study domain of Accounting systematically makes effective use of the contribution of all relevant actors in the monitoring and continuous development of the quality of doctoral programmes.

Examples of good practice: Systematic integration of feedback from doctoral students, doctoral supervisors, representatives of the socio-economic environment and professional organizations in the decision-making and review process of doctoral programmes, through their participation in both governance structures

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 SC4.1. Procedures Applying the methodologies and procedures contributes to improving the quality of the staff's activities.	
CPI4.1.1 indicator	The organisational component analyses the results of the students' biannual evaluation of faculty members.

Presentation of the facts: The teaching and guidance activity of doctoral supervisors is subject to a rigorous and periodic evaluation process, carried out mainly through questionnaires completed by doctoral students (Annex C.1.1.1 Questionnaire for doctoral students in the Accounting.pdf) in compliance with the national legislative framework. Law No. 199/2023, Ministry of Education Order No. 3020/2024 and Decision no. 962/2024. These tools allow the systematic collection of feedback on the quality of teaching, the efficiency of the supervision process and the level of support provided during the doctoral study period. The results obtained are centralised and analysed at the level of CSUD and CSD, being used in the development of concrete plans for improving academic activities. At the same time, the process of evaluating the quality of teaching activity is part of a broader institutional framework, which provides for the systematic analysis of the performance of teaching staff based on the evaluations made by students, thus contributing to the continuous optimisation of the educational process. Also, IOSUD-UCV attaches great importance to the professional development of doctoral supervisors and teaching staff involved in doctoral programmes. In this regard, training and development activities are periodically organised, which include participation in workshops, training sessions and exchanges of good practices, often in collaboration with international experts and partners. These efforts contribute to updating the pedagogical and research skills of academic staff, aligning them with international standards and increasing the quality of the doctoral supervision process.

Analysis of the facts: The annual questionnaires are a relevant tool for assessing the collaborative relationship between doctoral students and doctoral supervisors, providing a synthetic picture of the quality of the supervision process. They target essential aspects, such as scientific competences, the ability to transmit knowledge, the support provided in research activity and the respect of academic ethics. The results obtained allow the identification of strengths and potential dysfunctions, constituting an objective basis for the adoption of improvement measures. Thus, the systematic use of these tools contributes to the optimisation of the doctoral supervision activity and the consolidation of the quality of the educational process.
The indicator is fulfilled.

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

Standard SC5.1. Databases The HEI uses databases to support internal quality assurance activities.	
CPI5.1.1 indicator	The organisational component systematically collects and analyses data required for the internal quality assurance process.

Presentation of the facts: Responsible institutional structures – CSUD, SDSE and The Quality Management Department within IOSUD-UCV – systematically collect and manage information on the activity of doctoral students and doctoral supervisors. This process ensures a solid database necessary for monitoring academic performance and substantiating managerial decisions. The data are integrated into several institutional IT systems, such as the Online Training Portal (which includes teaching materials and evaluation results), the Research Portal (dedicated to the record of publications, projects and scientific collaborations), the Student Records system (which tracks academic progress, administrative situation and completion of studies), as well as the SDSE electronic archive. In order to ensure transparency, a relevant part of this information is made public on the doctoral school website, including data on doctoral supervisors (CVs) and the results of research activity. This approach contributes to increasing academic visibility and strengthening trust in the quality of doctoral programmes.
Analysis of the facts: At IOSUD-UCV level and SDSE have implemented an integrated data collection and analysis system, based on the use of internal IT platforms. These tools are constantly used to monitor research activities and the progress of doctoral students, contributing to the efficient management of information relevant to the academic process. At the same time, the centralised publication of research results, both for doctoral supervisors and doctoral students, on the SDSE website – including through individual profiles that highlight Web of Science indexed publications and scientometric indicators such as the Hirsch index – ensures a high level of transparency and facilitates access to information of public interest regarding scientific performance.
Examples of good practice: Integrated use of institutional IT platforms for continuous monitoring of doctoral students' progress, research activity and doctoral supervisors' performance, facilitating data analysis and decision-making in the field of quality assurance.
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 SC6.1. Transparency The organisational component ensures transparency of information, as required by the law.	
Indicator IPC6.1.1	The organisational component ensures publication and access to information of public interest regarding the evaluated study programme.

Presentation of the facts: Within IOSUD-UCV, SDSE systematically ensures transparency and access to public information concerning the doctoral study programme by publishing it on the institution's official website. Information on doctoral programmes, school regulations, research plans and defended theses is available on the websites of the "Eugeniu Carada" Doctoral School of Economic Sciences and IOSUD – University of Craiova. The SDSE online platform therefore provides a comprehensive and up-to-date set of information for all categories of users. It contains detailed information on teaching staff and doctoral supervisors, including CVs, research outputs and contact details, as well as curricula and course descriptions. Admission conditions, available places, proposed research topics and the regulations applicable to doctoral studies are also published. To support doctoral students' academic progress, SDSE provides methodological resources such as the Guide to Writing a Doctoral Thesis and the Guide to Preparing Research Reports, together with the criteria for the pre-defence and public defence stages. Announcements of public defences, information on habilitation, the academic calendar, fees and funding opportunities are likewise communicated transparently. This approach ensures a high level of institutional transparency and provides candidates, doctoral students and other stakeholders with rapid and equitable access to the information they need.

Analysis of the facts: IOSUD-UCV and SDSE ensure a high level of transparency by systematically providing information of public interest, both on the official website of IOSUD-UCV, in the section dedicated to doctoral studies, as well as on the FEAA website. These platforms centralise and make available to users complete and updated information on the organisation and conduct of doctoral programmes. On the website, essential elements are published in a clear and structured manner, such as: the regulations of doctoral studies, admission requirements, curricula, course descriptions, research topics, information about doctoral supervisors (CVs, scientific results, contact details), methodological guides (for the development of the thesis and research reports), the criteria for evaluating and defending the thesis, the calendar of activities, as well as administrative information regarding fees and scholarships. Announcements regarding public defences of theses and other events relevant to the doctoral community are also communicated. The accessibility of this information is facilitated by a coherent organisation of the content and the periodic updating of data, allowing for quick and efficient consultation by candidates, doctoral students, teaching staff and other interested parties. In this way, the institution meets the requirements of indicator IPC6.1.1, demonstrating that it ensures the publication and access to information of public interest regarding the evaluated study programme. Through these practices, IOSUD-UCV and SDSE contribute to strengthening public trust in the quality and transparency of educational processes, while supporting an institutional culture based on responsibility and openness.

Recommendations. Updating and expanding public information in English found on the SDSE website.

The indicator is fulfilled.

CPI indicator 6.1.2	The organisational component ensures transparent decision-making processes.

Presentation of the facts: At IOSUD-UCV level, decision-making processes are organised and carried out based on university management structures based on internal regulations that promote transparency, accountability and participation of the academic community. The functioning of the university is based on the provisions of The University Charter, which provides for the principles of decision-making transparency, public accountability, consultation and involvement of representatives of the academic community and socio-economic partners in the management and institutional development processes. The transparency of decision-making processes is ensured through a set of institutional mechanisms that allow clear and non-discriminatory access to relevant information for the academic community and the interested public. Thus, the results of the admission processes are published transparently, in compliance with the rules on the protection of personal data (by using GDPR anonymisation codes), offering all candidates the opportunity to verify the correctness and fairness of the process. The composition of the doctoral committees and the annual activity plans are also made public, elements that contribute to increasing the degree of trust in the organisation and conduct of doctoral programmes. At the institutional level, the decisions of the Board of Directors and the UCV Senate are published on the official website of the university, ensuring open access to strategic and administrative decisions. In addition, the decisions adopted at the level of CSUD and SDSE are communicated directly to the doctoral supervisors and the doctoral students concerned, through institutional channels (e-mail), in strict compliance with data protection regulations. These are in accordance with the national framework: Law No. 199/2023, Ministry of Education Order No. 3020/2024 and ARACIS standards. Institutional structures responsible for quality assurance, The Evaluation and Quality Assurance Commission (CEAC-UCV) through regulations and activity procedures also contributes to the transparency of the decision-making process by analysing the results of evaluations and proposing measures to improve educational and research activities. The results of internal evaluations and institutional reports are communicated to relevant academic bodies, including the Senate, ensuring transparency in the governance and management of educational activities.
Analysis of the facts: The publication of institutional decisions and rulings, combined with compliance with communication rules, ensures both the coherence of the regulatory framework and the confidence of stakeholders in the soundness of the decision-making process. The complete publication of all CA and Senate decisions on the UCV website represents a practice of good university governance.
Examples of good practice: Ensuring institutional transparency through the periodic and accessible publication, on the institution's website, of Senate decisions, regulations and other relevant documents.
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.	
CPI indicator 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 facts: The organisational component periodically participates in external quality evaluations carried out by ARACIS, in accordance with Articles 61 and 103 of Law no. 199/2023, which require the quality of education to undergo periodic external evaluation under methodologies approved by Government decision. SDSE implements and coordinates the procedures required for external evaluation, ensuring that the Doctoral Study Domain of Accounting complies with national and international quality standards. IOSUD-UCV received ARACIS's "High Degree of Confidence" rating in the institutional evaluations conducted in 2009, 2015 and 2021. The Doctoral Study Domain of Accounting was externally evaluated by ARACIS in 2021, when its accreditation was maintained (ARACIS Council Decision no. 95/H/25 November 2021). The progress report submitted in August 2025 confirmed the implementation of all the 2021 recommendations. All five indicators assessed as partially met in 2021 were subsequently addressed, as described in the Progress Report. SDSE then prepared the Internal Evaluation Report for Accounting in accordance with the methodological requirements on report structure set out in Government Decision no. 962/2024. The documentation submitted includes the Self-Evaluation Report, curriculum, list of accredited doctoral supervisors, internal procedures and annexes containing evidence on human resources and infrastructure. UCV has extensive experience in external quality evaluation and consistently fulfils its obligations under national legislation and the ARACIS standards applicable to doctoral study programmes.

Analysis of the facts: SDSE demonstrates a proactive approach to external evaluation. The full implementation of the 2021 recommendations (reimbursement of publication and conference fees and diversification of external reviewers) confirms the institution's capacity for continuous quality improvement.

Examples of good practice: IOSUD-UCV demonstrates a high level of institutional transparency and effective collaboration with external bodies responsible for quality assessment and assurance.

The indicator is fulfilled.

IV. SWOT Analysis

Strengths:		Weaknesses:
1. Institutional capacity ✓ Doctoral supervisors with recognised national and international standing; ✓ Extensive experience in supervising doctoral theses; ✓ Modernised infrastructure, including access to computer laboratories, scientific databases and electronic research platforms; ✓ Advanced digitisation of administrative processes (doctoral student records, online procedures and automated document generation);	**INTERNAL FACTORS**	1. Institutional capacity ✓ Only partial IT integration between internal platforms (admission, research, mobilities, reporting). ✓ Relatively few international faculty members are consistently involved in activities; ✓ Some material resources are still insufficiently adapted to the needs of advanced research (specialised software and premium databases); ✓ Uneven load distribution between doctoral supervisors. 2. Institutional effectiveness ✓ Few theses are written and defended entirely in English;

✓ Clear organisational structure, aligned with ARACIS and CNATDCU standards; 2. Institutional effectiveness ✓ External mobility opportunities for doctoral students. ✓ Financial support for conference participation and publication in indexed journals; ✓ Flexible curriculum enabling research topics to be adapted to each doctoral student's profile and current trends (digitisation, sustainability, leadership); ✓ The presence of active scientific communities (workshops, international conferences organised at UCV). 3. Quality management ✓ Doctoral students and socio-economic representatives participate in quality committees, doctoral councils and working groups; ✓ Regulatory framework that is periodically updated, transparent and accessible online; ✓ Clear procedures for evaluation, ethics, integrity and programme quality assurance; ✓ Using digital tools for monitoring the progress of doctoral students.		✓ The predominantly local focus of research limits international visibility; ✓ Relatively small number of foreign doctoral students. ✓ Cooperation with companies and public institutions is sometimes ad hoc rather than systematic; 3. Quality management ✓ Doctoral students' evaluation of teaching staff is carried out sporadically and is not fully integrated into a unified digital system; ✓ Multiple procedures, reports and documentation are time-consuming, reducing the time available for research; ✓ Some mechanisms for monitoring doctoral progress remain predominantly bureaucratic.

SWOT analysis		
Opportunities: Institutional capacity ✓ Strengthening international partnerships with universities in the EU, Asia and North America; ✓ Participation in European research networks (Horizon Europe, COST, Erasmus+ Partnerships); ✓ Access to European funding for infrastructure development and modernisation of digital resources; ✓ Increasing the competitiveness of the University of Craiova and doctoral supervisors in DSUD Accounting in international rankings; Institutional effectiveness ✓ Increasing international mobility for doctoral students and doctoral supervisors; ✓ Broader access to training programmes and thematic workshops; ✓ Developing cooperation with companies, chambers of commerce, NGOs and public institutions; ✓ Emerging research trends: digitisation, AI, adaptive leadership, sustainability and green management; 3. Quality management	**EXTERNAL FACTORS**	**Threats:** 1. Institutional capacity ✓ Chronic underfunding of education and research at national level; ✓ A declining youth population and reduced interest in doctoral studies in Romania; ✓ Competition from European and North American universities in attracting Romanian doctoral students; 2. Institutional effectiveness ✓ Rapid digitisation and the need for continuous adaptation to new educational technologies (AI and big data); ✓ Migration of teaching staff and early-career researchers to universities abroad; ✓ Economic instability and global and geopolitical crises that may affect academic mobility; 3. Quality management ✓ Frequent changes in education legislation, which may cause procedural delays; ✓ External pressures on research ethics and integrity, creating reputational risks in cases of misconduct;

✓ New rules on anti-plagiarism checks and thesis publication may improve the quality of research outputs; ✓ European standards on integrity and open science are becoming common benchmarks, increasing transparency; ✓ Expanding digital platforms for academic monitoring and evaluation.		✓ Volatility in CNATDCU and ARACIS criteria for evaluating theses and doctoral study domains.

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

No.	Performance Indicator	(F/PF/UF)	Recommendations
DOMAIN A. Institutional capacity			
1.	**IPA1.1.1**	F	
2.	**IPA1.2.1**	F	
3.	**IPA2.1.1**	F	
4.	**IPA2.2.1**	F	
5.	**IPA3.1.1**	F	
6.	**IPA3.1.2**	F	
7.	**IPA3.2.1**	F	
8.	**IPA4.1.1**	F	
DOMAIN B. Educational effectiveness			
9.	**IPB1.1.1**	F	The possibility of introducing into the structure of the Advanced Academic Studies Curriculum a discipline with an accounting-oriented profile, to which the other three adjacent disciplines within the Advanced Training Programme would be connected, together with the reallocation of the number of credit points among the disciplines.
10.	**IPB2.1.2**	F	
11.	**IPB3.1.1**	F	
12.	**IPB3.1.2**	F	
13.	**IPB3.2.1**	F	
14.	**IPB4.1.1**	F	
15.	**IPB5.1.1**	F	Updating the bibliographic titles for the discipline "Quantitative Research Based on Software and AI", with a view to specifying Chapter IX of the "Standards Specific to Doctoral Fields" which

No.	Performance Indicator	(F/PF/UF)	Recommendations
			stipulates that "doctoral students have access to appropriate learning resources, at the library or in digital format with access on electronic platforms, such as: course materials; laboratory guides; books and other documentation materials, including publications from the last 5 years; access to databases with scientific articles. Adding content for the "Minimum Performance Standards" section to the disciplines: " Statistical and econometric modelling of economic processes" and "Sustainability and durability in economic research", so that a knowledge coverage should be specified, which would lead the doctoral student to obtain the number of credits by passing the discipline; Adding to the Course Description template the academic year for which it is valid.
16.	**IPB5.1.2**	F	
17.	**IPB7.1.1**	F	
18.	**IPB7.1.2**	F	To be completed *Own regulations for admission to undergraduate, master's and doctoral studies for the 2025-2026 academic year* with clear provisions on ensuring fair access and reasonable accommodation measures for candidates with disabilities or special educational needs.
19.	**IPB7.2.1**	F	
20.	**IPB8.1.1**	F	Increasing the number of events held by foreign academic staff addressed to SDSE doctoral students, Accounting Stimulating the participation of doctoral students and doctoral supervisors in mobility programmes adapted to their needs.
21.	**IPB9.1.1**	F	Increasing the number of events organised by SDSE, dedicated to doctoral students and concluding partnerships in organising scientific events with foreign universities. Increasing the number of guest professors.

No.	Performance Indicator	(F/PF/UF)	Recommendations
22.	**IPB9.2.1**	F	Strengthening the dissemination activities of doctoral research results by expanding the participation of doctoral students in international scientific conferences organised abroad and by increasing the number of publications in journals indexed in prestigious international databases, such as Web of Science (WoS), Scopus and ERIH Plus.
DOMAIN C. Quality management			
23.	**IPC1.1.1**	F	
24.	**IPC1.2.1**	F	
25.	**IPC2.2.2.**	F	
26.	**IPC3.1.1**	F	
27.	**IPC3.1.2**	F	
28.	**IPC4.1.1**	F	
29.	**IPC5.1.1**	F	
30.	**IPC6.1.1**	F	Updating and expanding public information in English found on the SDSE website.
31.	**IPC6.1.2**	F	
32.	**IPC8.1.1**	F	

Summary Table of Performance Indicators – Degree of Fulfilment

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

VI. Conclusions

Maintenance Accreditation *(POPPY).*

For the doctoral study programme in Accounting, organised by the "Eugeniu Carada" Doctoral School within the University of Craiova, the verification procedures applied before and during the evaluation visit by the designated external evaluation panel demonstrated that all academic quality standards were met. The evaluation was conducted in accordance with Article 63 of Government Decision no. 962/2024 approving the Methodology for the External Evaluation of the Quality of Education in Higher Education. The External Evaluation Report sets out specific recommendations and includes a SWOT analysis containing the panel's assessment of the essential aspects of the organisation of the evaluated doctoral study programme. The key findings are summarised below:

For the academic year 2025/2026, a number of 4.5 conventional hours/week have been standardized, representing 0.3 teaching positions for coordinating doctoral students, out of a total of 5 existing positions of doctoral supervisors listed in the SDSE staff list. All hours are standardized in professor positions.
An analysis of the length of service of the existing members of DSUD Accounting at the time of the evaluation visit showed that four members became doctoral supervisors after 2015 through the habilitation process. In the 2024–2025 academic year, there were six doctoral supervisors, one of whom was a retired professor. In 2022, a retired doctoral supervisor, Professor Constanța Iacob, completed the supervision of her final doctoral student and withdrew from the doctoral school. The qualifications, competences and professional experience of the teaching staff and doctoral supervisors were assessed on the basis of the CVs published at https://feaa.ucv.ro/educatie/scoala-doctorala, which demonstrate the expertise of the human resources in Accounting. The supervisors' results are evidenced by 17 doctoral theses, including two written in English, publicly defended during 2020–2025, as well as numerous national and international projects, some undertaken in cooperation with socio-economic partners.
According to the evaluation procedures applied in the assessment of the cumulative fulfilment by doctoral supervisors of the conditions necessary for supervising doctoral theses, it results that the members *of DSUD Accounting* aim at the cumulative fulfilment of the requirements regarding publications in Web of Science indexed journals with non-zero AIS (i.e. greater than 0.25 for an article). In this regard, it was found that members of *the Accounting DSUD* – full-time UCV faculty members have *an WoS H-index* between 3 and 15, with doctoral supervisors having a score of over 30 points according to the CNATDCU standards in force.
The 30% exceedance of the minimum score provided for in the CNATDCU methodology is achieved by 5 doctoral supervisors – members of PSUD Accounting. In fact, the 5 doctoral supervisors obtained scores over 5 times higher than the minimum CNATDCU score. This score was achieved based on the following criteria:

- membership in the editorial boards of international publications and conferences (editorial boards of prestigious journals: Oeconomia Copernicana, International Journal of Innovation in the Digital Economy – IJIDE, Journal of Accounting and Auditing: Research & Practice, Internal Auditing & Risk Management Journal etc.);
- organisation of international events (International Multidisciplinary Symposium SIMPRO University);
- ad hoc scientific reviewer for internationally recognised journals in the field of Accounting (Journal of Accounting and Auditing: Research & Practice; International Entrepreneurship and Management Journal; Journal of Competitiveness; Economic Amphitheater; Journal of Risk and Financial Management);

At the date of the External Evaluation Report, 9 doctoral students are coordinated through the activity of 4 doctoral supervisors, of which: 9 doctoral students in a four-year standard study period; no doctoral student in the 1-2-year extension period. There are no doctoral students whose doctoral theses are in the public consultation period, or doctoral students in the period of interruption of studies. At the date of the visit, the doctoral coordination activity is found in 4 members of *PSUD Accounting* for 9 doctoral students, while 2 doctoral supervisors affiliated with SDSE do not have doctoral students in coordination.

Eloquent for the contribution of doctoral students to the integration of the national and international scientific community, for the 2025/2026 academic year, are the following:

- The number of doctoral students coordinated by a doctoral supervisor is between 0 and 4;

According to what is shown on the university's website, the classes from which the 9 doctoral students mentioned in the REI come are: 2025/2026 for 2 doctoral students; 2024/2025 for 2 doctoral students; 2023/2024 for 2 doctoral students; 2022/2023 for 3 doctoral students.

On the date of the evaluation visit, the ratio between the number of doctoral students and the number of teaching staff/researchers is 1.5 (9/6), not exceeding 3 to 1.

During the visit, we found that of the 9 academic integrity and guidance committees in place at the time of the visit, all 9 have a member from outside the university. Meetings between the doctoral student and the guidance committee take place regularly, and feedback is provided both in writing and orally, during the defence of scientific research projects/reports.

According to the checks carried out for the academic years 2024/2025 and 2025/2026, respectively, the Thesis Defense Committee does not include members of the Academic Guidance and Integrity Committee, with the exception of the doctoral supervisor (found during the visit).

Courses within the Advanced University Training Programme (UPTP) are taught by teaching staff – doctoral supervisors, with the academic rank of associate professor or university professor in the field of the taught discipline. The Advanced University Training Programme includes 3 disciplines relevant for the training of doctoral students in scientific research, of which one mandatory discipline (Ethics and Academic Integrity) and 2 optional subject packages, of which one discipline from each package is studied, chosen by the doctoral supervisor together with the doctoral student.

The courses taken by doctoral students in the doctoral study domain of Accounting and their course coordinators, for the 2025-2026 academic year are:

- Ethics and academic integrity: Prof. Dr. Anca Băndoi;
- Interdisciplinary research methods in economic sciences; Prof. Dr. Mirela Cristea;
- Methods and techniques of economic analysis: Prof. Dr. Marian Siminică;

All doctoral supervisors have relevant activity in the field of Accounting and international visibility, proven by publications in WoS-indexed journals, high Hirsch index or by membership in editorial committees or reviewers of international journals.

- Doctoral students understand their supervisors' expectations because they receive the necessary information throughout their studies. These expectations are explained at the beginning of the doctoral programme and whenever necessary during each semester. Doctoral students consider that they have full access to the required resources and value the supervisors' expertise and guidance in completing research topics and conducting research activities. Graduates valued the programme's relevance to their employment, particularly its contribution to advanced skills and broader career opportunities. Most stakeholders also appreciated the active involvement of teaching staff, students and socio-economic representatives in decision-making through management structures and consultation mechanisms. This involvement increases the relevance and legitimacy of decisions and supports the continuous adaptation of study programmes and research activities to academic and professional requirements.
- From an internationalization perspective, the existence of dedicated institutional mechanisms (Erasmus+ Office, international agreements, integration of mobilities into the Research Programme) and the active participation of doctoral students in mobilities and scientific events confirm a good level

of international openness. However, there is potential for growth in terms of the degree of participation and diversification of opportunities.

● In terms of inclusion and equity, the university offers an adequate framework adapted to the diverse needs of students, supported by specialised services and accessible infrastructure, contributing to the creation of an inclusive educational environment.

● Regarding educational and research resources, the analysis confirms the existence of a modern academic ecosystem, based on digital platforms, access to databases and bibliometric support, which facilitates the development of research skills and scientific performance.

● The process of defining and evaluating learning outcomes is rigorous, transparent and aligned with national standards, ensuring continuous monitoring of doctoral students' progress and the relevance of the acquired skills.

Following the visit to the University of Craiova, "Eugeniu Carada" Doctoral School – Accounting, the ARACIS external panel evaluating the quality of the Doctoral Study Domain of Accounting unanimously decided to maintain the accreditation of the evaluated domain.

VII. Annexes

The ARACIS external panel evaluating the quality of the Doctoral Study Domain of Accounting reviewed the Internal Evaluation Report submitted to ARACIS and applied additional evaluation procedures, the results of which are presented in:

- *Visit schedule*
- *Minutes of discussions with stakeholders*