HOTĂRÂRE

privind validarea rezultatelor procedurilor de evaluare externă a calității educației

Având în vedere prevederile generale şi specifice aferente proceselor sau procedurilor privind:

- **evaluarea externă a calităţii şi validarea rezultatelor cuprinse în Rapoartele de evaluare externă:** art. 223-226, art. 229-230 şi art. 249 alin. (1) lit. f), g) şi h) din Legea nr. 199/2023 a învățământului superior nr. 199/2023, cu modificările şi completările ulterioare, denumită în continuare Legea, precum şi în Metodologia de evaluare externă a calității educației în învățământul superior, aprobată prin Hotărârea Guvernului nr. 962/2024, cu modificările şi completările ulterioare, denumită în continuare Metodologia;

- **autorizarea** de funcţionare provizorie **pentru programele de studii universitare din ciclul I de licenţă:** art. 235 alin. (1) lit. a) şi lit. b) pct. (ii), alin. (2)-(5) şi art. 236 alin. (1)-(2) din Lege;

art. 27, art. 29 şi art. 32-33, coroborate cu art. 59, art. 62 şi art. 63 din Metodologie;

- **autorizarea pentru domeniile de studii universitare din ciclul II de masterat:** art. 235 alin. (1) lit. a) şi lit. b) pct. (iii), alin. (2)-(5) şi art. 236 alin. (1)-(2) din Lege; art. 27-29 şi art. 34-35, coroborate cu art. 59, art. 62 şi art. 63 din Metodologie;

- **autorizarea pentru domeniile de studii universitare din ciclul III de doctorat:** art. 235 alin. (1) lit. b) pct. (iv), alin. (2)-(5) şi art. 236 alin. (1) şi (3) din Lege; art. 27-29 şi art. 37-38, coroborate cu art. 59, art. 62 şi art. 63 din Metodologie;

- **acreditarea pentru programele de studii universitare din ciclul I de licenţă:** art. 239 alin. (1) lit. b) şi alin. (6)-(7), art. 240 alin. (1) din Lege; art. 39-40 şi art. 42, coroborate cu art. 60, art. 62 şi art. 63 din Metodologie;

- **acreditarea pentru domeniile de studii universitare din ciclul II de masterat:** art. 239 alin. (3) şi alin. (6)-(7), art. 240 alin. (1) din Lege; art. 39-40 şi art. 43-44, coroborate cu art. 60, art. 62 şi art. 63 din Metodologie;

- **acreditarea pentru domeniile de studii universitare din ciclul III de doctorat:** art. 239 alin. (4) şi alin. (6)-(7), art. 240 alin. (2) din Lege; art. 39-40 şi art. 46-47, coroborate cu art. 60, art. 62 şi art. 63 din Metodologie;

- **analiza şi validarea în vederea verificării respectării Metodologiei, de către comisiile de experţi evaluatori în cadrul rapoartelor de evaluare externă:** art. 235 alin. (4), pentru autorizare, respectiv art. 239 alin. (6) lit. d), pentru acreditare şi menținerea acreditării, din Lege, precum şi art. 62-63 din Metodologie.

Luând în considerare:

a. Ghidul aplicabil programelor de studii universitare de licență, aprobat prin Hotărârea Consiliului ARACIS nr. 42/06.02.2025, cu modificările şi completările ulterioare;

b. Ghidul aplicabil domeniilor de studii universitare de masterat, aprobat prin Hotărârea Consiliului ARACIS nr. 83/03.04.2025;

c. Ghidul aplicabil domeniilor de studii universitare de doctorat, aprobat prin Hotărârea Consiliului ARACIS nr. 84/03.04.2025;

Întrucât Consiliul ARACIS validează, prin vot deschis şi pe baza verificării respectării Metodologiei, propunerile formulate de către comisiile de experți evaluatori şi poate solicita refacerea Rapoartelor de evaluare externă atunci când constată că Metodologia nu a fost respectată ori respectivele rapoarte nu cuprind suficiente date şi dovezi pentru adoptarea deciziei,

Ținând seama de considerentele Consiliului aferente validării rezultatelor individualizate în procesele verbale de şedință, al căror format a fost aprobat prin Hotărârea Consiliului nr. 170/H/03.07.2025,

În temeiul art. 258 alin. (1) din Lege şi al art. 62 alin. (1) şi (2) din Metodologie, precum şi al art. 7 alin. (1) şi alin. (3) lit. b) şi h), art. 11 alin. (1) şi al art. 23 alin. (5) din Regulamentul de organizare şi funcționare al ARACIS, aprobat prin Hotărârea Consiliului ARACIS nr. 188/H/27.06.2024 şi completat prin Hotărârea nr.116/H/02.04.2026,

Consiliul Agenției Române de Asigurare a Calității în Învățământul Superior
HOTĂRĂŞTE:

Art. 1. (1) Se validează rezultatele procedurilor de evaluare externă a calității educației pentru programele de studii universitare de licență, domeniile de studii universitare de masterat şi de doctorat, precum şi pentru programul universitar de formare psihopedagogică pentru învăţământul preuniversitar, după caz, cuprinse în anexele nr. 1-23 care fac parte integrantă din prezenta hotărâre.

(2) Pentru fiecare dintre programele sau domeniile de studii universitare, anexa corespunzătoare indică, conform art. 230 alin. (2) şi alin.(3) lit. b), c) şi d), art. 231 lit. a) şi b), art. 232 lit. c), d) şi e), art. 235 alin. (1) lit. b), punctele ii-iv, alin. (3)-(5), art. 239 alin. (1) lit. b), alin. (3), (4), (6) lit. a)-d) din Lege, procesul sau procedura de evaluare parcursă, rezultatele din Raportul de evaluare externă care se validează, precum şi considerentele analizei de validitate şi concluzia motivată a Consiliului.

(3) Rezultatele prevăzute la alin. (1) se comunică Ministerului Educației şi Cercetării şi instituțiilor solicitante şi se publică pe site-ul ARACIS.

Art. 2. Analiza de validitate se exercită în limitele art. 235 alin. (4), respectiv ale art. 239 alin. (6) lit. d) din Lege şi ale art. 62 raportat la art. 63 din Metodologie.

Art. 3. Rapoartele de evaluare externă, inclusiv numele experților, se publică integral pe site-ul ARACIS, în condițiile art. 229 alin. (2) din Lege şi ale art. 62 alin. (3) din Metodologie.

Art. 4. Prezenta hotărâre intră în vigoare la data de 22.10.2026.

Art. 5. Prezenta hotărâre va fi dusă la îndeplinire de Direcția Asigurarea Calității şi de Compartimentul Tehnologia Informației.

Prof. univ. dr. ing. Cristian-Vasile DOICIN
Preşedinte

Daniela Cristina GHIȚULICĂ
Director general

Carmen MIRIAN
Director Direcţia Asigurarea Calităţii

Cristina-Vasilica ICOCIU
Director Direcția Juridică, Cooperare, Comunicare şi Formare

Consilier juridic

NR. 318/H/22.10.2026

ANEXA NR. 11
la Hotărârea Consiliului ARACIS nr. 318/H/22.10.2026

Anexa 11.1

DATE DE IDENTIFICARE	
Instituţia de învăţământ superior/organizaţia furnizoare de educaţie	Universitatea „Alexandru Ioan Cuza“ din Iaşi
Şcoala(ile) doctorală(e)	Economie şi Administrarea Afacerilor
Domeniul de studii universitare de doctorat (DSUD)	*Contabilitate*
Procedura/procesul de evaluare externă a calităţii educaţiei	Menținerea acreditării

DECIZIA

Descrierea pe scurt a procesului de luare a deciziei

Raportul de evaluare externă (REE) a fost analizat în ședința Comisiei permanente de specialitate Științe Economice 2 (CPS_C7) din 24.09.2026, propunerea de decizie fiind consemnată în PV nr. 4782 / 24.09.2026. Propunerea de decizie a fost analizată de către Departamentul de evaluare Studii Universitare (DESU), opinia DESU fiind consemnată în PV nr. 5321/ 20.10.2026.

Gradul de îndeplinire a standardelor şi indicatorilor de performanţă şi motivarea deciziei
(se indică cifrele care stau la baza luării deciziei Consiliului ARACIS)

Domeniul	Standarde Î / N	Indicatori de performanţă Î / PÎ / N
A	**Î:** S.A.1.1, S.A.1.2., S.A.2.1., S.A.2.2., S.A.3.1., S.A.3.2., S.A.4.1. N: - *(se enumeră şi marchează cu footnote unde diferă de propunerea din REE)*	**Î:** I.P.A.1.2.1, I.P.A.2.1.1, I.P.A.2.2.1, I.P.A.3.1.1, I.P.A.3.1.2, I.P.A.3.2.1, I.P.A.4.1.1 PÎ: I.P.A.1.1.1 N: - *(se enumeră şi marchează cu footnote unde diferă de propunerea din REE)*
B	**Î:** S.B.1.1., S.B.2.1., S.B.3.1., S.B.3.2., S.B.4.1., S.B.5.1., S.B.7.1., S.B.7.2., S.B.8.1., S.B.9.1., S.B.9.2. N: - *(se enumeră şi marchează cu footnote unde diferă de propunerea din REE)*	**Î:** I.P.B.1.1.1., I.P.B.2.1.2, I.P.B.3.1.1, I.P.B.3.1.2, I.P.B.3.2.1, I.P.B.4.1.1., I.P.B.5.1.1, I.P.B.5.1.2, I.P.B.7.1.1, I.P.B.7.1.2, I.P.B.7.2.1, I.P.B.8.1.1, I.P.B.9.1.1, I.P.B.9.2.1 PÎ: - N: - *(se enumeră şi marchează cu footnote unde diferă de propunerea din REE)*
C	**Î:** S.C.1.1, S.C.1.2, S.C.2.2., S.C.3.1, S.C.4.1., S.C.5.1., S.C.6.1., S.C.8.1 N: *(se enumeră şi marchează cu footnote unde diferă de propunerea din REE)*	**Î:** I.P.C.1.1.1, I.P.C.1.2.1, I.P.C.2.2.2, I.P.C.3.1.1, I.P.C.3.1.2, I.P.C.4.1.1., I.P.C.5.1.1, I.P.C.6.1.1, I.P.C.6.1.2, I.P.C.8.1.1 PÎ: - N: - *(se enumeră şi marchează cu footnote unde diferă de propunerea din REE)*

Motivarea deciziei

Consiliul ARACIS în ședința din 22.10.2026 analizează și validează propunerea comisiei de experți în evaluarea externă a calității, constatând că din: • *Total indicatori: 31 sunt îndepliniți, 1 parțial îndepliniți și 0 sunt neîndepliniți* • *Total standarde: 26 sunt îndeplinite, 0 neîndeplinite.* *și, astfel, prin aplicarea art. 63 din Metodologie decide că* ***standardele sunt ÎNDEPLINITE.***	
Decizia	Menținerea acreditării

The Romanian Agency for Quality Assurance in Higher Education



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

Higher Education Institution/Education Provider Organization:	**"Alexandru Ioan Cuza" University of Iaşi**
Doctoral School:	Doctoral School of Economics and Business Administration
Doctoral Domain:	Accounting
The objective of the external evaluation:	**Maintaining Accreditation (MAC)**

Members of the ARACIS Evaluation Panel

No.	Last Name and First Name	Team role	Signature
1.	IONESCU-FELEAGĂ Liliana	Expert evaluator	
2.	GANEA Victoria	International Expert	
3.	CRIȘAN Mihai Ioan	PhD Student Evaluator	

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.);

As part of the procedure for maintaining the accreditation of the doctoral university study programme in ACCOUNTING, organised by the Organising Institution of University Doctoral Studies – 'Alexandru Ioan Cuza" University of Iași (IOSUD-UAIC), the external evaluation took place on 10-11 September 2026 at the premises of 'Alexandru Ioan Cuza' University of Iași (UAIC). The evaluation panel consisted of Liliana IONESCU-FELEAGĂ, Victoria GANEA, and Mihai Ioan CRIȘAN. The previous decision of the ARACIS Council regarding the external evaluation of the doctoral university study programme in ACCOUNTING, communicated in 2021, resulted in the programme's accreditation being maintained.

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

The „Alexandru Ioan Cuza" University of Iași (UAIC) is a public higher education and research institution, established in 1860 and recognised as the oldest university in Romania. Since its founding, the University has continuously developed and diversified its academic structure, as well as its educational and research activities. Its mission focuses on advanced education and research, the development and dissemination of knowledge, and service to the community, in accordance with the principles of academic freedom and university autonomy. Currently, UAIC comprises 15 faculties and offers undergraduate, master's, and doctoral programmes across a wide range of academic fields. The doctoral university studies are organised within the framework of the Organising Institution for Doctoral University Studies at „Alexandru Ioan Cuza' University of Iași (IOSUD-UAIC), which includes 14 Doctoral Schools covering 30 doctoral study fields, including the field of ACCOUNTING. IOSUD-UAIC is led by the Council for Doctoral University Studies (CSUD-UAIC), responsible for establishing the institutional strategy regarding doctoral education, developing and implementing relevant regulations, as well as coordinating and monitoring the activities of the Doctoral Schools. The doctoral university studies within IOSUD-UAIC are organised in accordance with national legislation regulating higher education, as well as the university's internal regulations and quality assurance procedures. The quality of doctoral education is subject to both internal monitoring and periodic external evaluation, in accordance with the applicable national quality assurance framework and ARACIS requirements. UAIC has been institutionally evaluated by ARACIS in 2009, 2015, and 2022. Following these evaluations, the university was awarded the rating of 'High trust level'. These results confirm the university's institutional capacity, educational effectiveness, and its quality management framework.

- 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 field of doctoral university studies in ACCOUNTING is part of the Doctoral School of Economics and Business Administration (SDEAA), within the Faculty of Economics and Business Administration (FEAA–UAIC). SDEAA was established on 1 September 2005 (Senate Decision no. 3/01.09.2005) and is the largest among the 14 doctoral schools within IOSUD–UAIC. The doctoral university study programme in the field of ACCOUNTING was founded within FEAA–UAIC in 1990 and has developed over more than three decades. Currently, the doctoral university study field of ACCOUNTING includes 8 active doctoral supervisors, all holding tenured teaching positions within the Department of Accounting, Economic Informatics, and Statistics at FEAA–UAIC. In the last five years, a total of 19 doctoral students have enrolled in the field of doctoral studies in ACCOUNTING, of whom 3 in the academic year 2025–2026. Between 2021 and 2025, 8 doctoral students in the field of ACCOUNTING successfully defended their theses in public sessions. Since the previous external evaluation, the field of doctoral university studies in ACCOUNTING has maintained continuity in academic and research activities, without significant structural changes affecting its organisation or functioning. The number of active doctoral supervisors, as well as the

enrolment and graduation of doctoral students, indicates the ongoing operation and development of the doctoral university study field within SDEAA.

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);
- On-site visit (general list of visited locations and categories of persons with whom debates have been organised);
- Other relevant methods or aspects.

As part of the external evaluation of the doctoral university study programme in ACCOUNTING, the expert committee employed a mixed approach, which combined document analysis, examination of publicly available institutional information, an on-site visit, and direct discussions with the main stakeholders involved in the doctoral study programme. The evaluation process began with a detailed analysis of the Internal Evaluation Report and its annexes and was subsequently supplemented with information obtained during the on-site visit and meetings held with representatives of the institution and other relevant interested parties.

Analyzed documents

The panel of experts analysed the Internal Evaluation Report related to the doctoral university studies in ACCOUNTING and its annexes, together with the documents and additional information provided by IOSUD–UAIC and the Doctoral School of Economics and Business Administration before and during the evaluation visit. The documentary analysis included, where appropriate, information regarding the organisation and management of doctoral university studies, doctoral supervisors, doctoral students and graduates, research activity and scientific production, international mobility, research funding, conference participation, quality assurance mechanisms, ethical requirements, procedures for defending doctoral theses, as well as other relevant documents for meeting the applicable quality standards.

In order to assess the transparency and accessibility of public information, the expert committee also examined the information available on the websites of UAIC, IOSUD–UAIC, the Doctoral School of Economics and Business Administration, and the Faculty of Economics and Business Administration, including regulations and methodologies, information regarding admissions, doctoral study programmes, information about doctoral supervisors, public announcements concerning the defence of doctoral theses, summaries of doctoral theses, research activities, and other relevant institutional information (http://doctorat.feaa.uaic.ro/).

On-site visit

The on-site evaluation visit included an examination of the facilities and resources relevant to doctoral education and research carried out within UAIC and FEAA–UAIC. The visited spaces included, as appropriate, lecture and seminar rooms, IT and research laboratories, the university library and reading rooms, research centres, offices and study areas made available to doctoral students, the Career Services Centre, accommodation facilities and catering services for students, as well as other institutional facilities relevant to the field of doctoral university studies. The expert committee also assessed the availability and accessibility of research infrastructure, IT resources, specialised software programmes, scientific databases, and other resources that support the research activities of doctoral students and supervisors.

Meetings and discussions

During the evaluation visit, the expert committee held meetings and discussions with the key actors involved in the field of doctoral university studies in ACCOUNTING, including: the management of IOSUD–UAIC and the School of Doctoral Studies in Economics and Business Administration; doctoral supervisors affiliated with the field of doctoral university studies in ACCOUNTING; enrolled doctoral students in the field; graduates of the doctoral university studies; employers and representatives of the socio-economic environment; representatives of the Council for University Doctoral Studies (CSUD) and the School of Doctoral Studies Council; representatives of the structures responsible for quality assurance and evaluation; members of the University Ethics Committee; administrative and secretarial staff involved in

organising doctoral university studies; representatives of research centres and other relevant institutional structures for doctoral education and research.

Others methods or relevant aspects

The assessment also included corroborating information obtained from different sources, namely the Internal Evaluation Report, its annexes, publicly available institutional information, documents provided during the visit, direct observations, and discussions with interested parties. This approach allowed the expert committee to evaluate both the formal compliance of the doctoral university programme with the applicable standards and how doctoral education, research activities, and quality assurance mechanisms operate in practice.

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

DOMAIN A. Institutional capacity

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

Standard S.A.1.1. Organisational components and institutional processes The HEI has organisational components in its structure, which function based on adequate competences, responsibilities, processes, and implementation procedures, and ensure an effective management system.	
Indicator I.P.A.1.1.1	For delivering the study programme/domain, the HEI has adequate organisational components and an adequate management system, which operate based on methodologies, regulations and procedures that are periodically reviewed as required by law.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

From the analysis of the Internal Evaluation Report (IER), the documents attached to the report, and the additional clarifications provided during the external evaluation process, it results that Alexandru Ioan Cuza University of Iași (UAIC) has a clearly defined institutional structure, supported by an established governance system and management mechanisms that include student representation. The Faculty of Economics and Business Administration is governed by the Faculty Council, as its decision-making and deliberative body, and by the Dean, who represents the Faculty and is responsible for its management. The Dean is appointed following a public competition organised by the Rector, in accordance with the applicable regulatory framework. The management structure also includes five Vice-Deans. At departmental level, each department is managed by a Department Director and a Department Council.

Doctoral studies are organised within the Doctoral School of Economics and Business Administration (SDEAA). The responsibilities of the Director of the Doctoral School and of the Doctoral School Council (CSD-SDEAA) are established by the Regulation on the organisation and functioning of SDEAA. The composition of the CSD-SDEAA and the relevant regulations and institutional documents are publicly available through the Doctoral School's website.

The organisation and management of doctoral studies are based on a coherent system of national and institutional regulations, including:

-National Education Law no. 199/2023: the framework law, as subsequently amended

-Charter of the Alexandru Ioan Cuza University of Iași: approved by the Senate, periodically revised · Institutional Regulation on university doctoral studies: approved by UAIC Senate Decision no. 13/18.09.2025 (recent version, subsequent to the last external evaluation)

-Regulation on the organization and functioning of SDEAA: explicitly defines the responsibilities of the Director and of the CSD

-Regulations of the Alexandru Ioan Cuza University of Iași,

-Regulation on the organization of the Faculty of Economics and Business Administration
-Documents of the Doctoral School of Economics and Business Administration
The institutional regulatory framework has been periodically revised in order to reflect changes in national legislation, including through the adoption in 2025 of an updated Institutional Regulation on university doctoral studies.
During the external evaluation, clarifications were requested concerning the composition of the current CSD-SDEAA in relation to the governance requirements introduced by the legislative framework adopted in 2023. According to the formal response provided by UAIC/CSUD (Raspuns CSD_EAA_ARACIS.pdf), the current CSD-SDEAA was constituted following elections organised in 2022, prior to the entry into force of Law no. 199/2023, and in accordance with the regulatory framework applicable at that time. UAIC considers that the mandates resulting from that electoral process remain valid, invoking the principle tempus regit actum and the constitutional principle of non-retroactivity of the law. The current CSD-SDEAA consists of six doctoral supervisors and three doctoral student representatives with voting rights. Its present composition has not yet been harmonised with the governance requirements introduced by the current legislative framework. UAIC and CSUD have initiated an institutional process aimed at achieving such harmonisation. According to the institutional clarification provided during the evaluation, the process is expected to be completed in connection with the next electoral cycle, scheduled for 2027. Until that process is completed, the CSD-SDEAA continues to operate in its current composition.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The evidence analysed confirms the existence of adequate organisational components and of a functional management system, with clearly defined responsibilities at University, Faculty and Doctoral School levels. The governance and executive structures operate on the basis of the UAIC Charter and the relevant institutional regulations, while doctoral students participate in the decision-making structures. The regulatory framework governing doctoral studies is comprehensive and has been periodically updated, including through the revision of the Institutional Regulation on university doctoral studies in 2025. Specific methodologies and procedures concerning the organisation and implementation of doctoral activities further support the consistency and traceability of the management system. However, with regard to the composition of the CSD-SDEAA, the external evaluation team identified an aspect that still requires alignment with the current legislative framework. The present Council results from elections organised in 2022, under the regulatory framework applicable before the entry into force of Law no. 199/2023.
Although UAIC has provided its legal reasoning for maintaining the mandates resulting from those elections until the completion of the electoral cycle, the composition of the CSD-SDEAA has not yet been harmonised with the governance requirements introduced by the legislation currently in force.
At the same time, this situation does not affect the existence or the effective operation of the Doctoral School's management structures, and the institutional response provided during the evaluation indicates that UAIC and CSUD have already identified the need for alignment and have established a concrete mechanism and timeframe for addressing it. The next electoral cycle, scheduled for 2027, provides the institutional framework for bringing the composition of the CSD-SDEAA into conformity with the current legislative requirements. Therefore, there are clear and credible premises for remedying the identified deficiency within the follow-up period applicable to partially fulfilled indicators. Considering, on the one hand, the existence and effective functioning of the organisational and management structures, the comprehensive and periodically revised regulatory framework and, on the other hand, the fact that the composition of the CSD-SDEAA has not yet been fully aligned with the requirements of the current legislative framework, the requirements of indicator I.P.A.1.1.1 are considered partially fulfilled.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations:

It is recommended that UAIC complete, through the electoral process scheduled for 2027 and within the follow-up period applicable to partially fulfilled indicators, the harmonisation of the composition and functioning of the Doctoral School Council (CSD-SDEAA) with the requirements of the legislative framework

currently in force, and subsequently update the corresponding institutional regulations and publicly available information.

The indicator is: partially fulfilled.

Standard S.A.1.2. Stakeholder engagement The HEI proves that it engages the relevant stakeholders in developing methodologies and regulations, as well as implementation procedures.	
Indicator I.P.A.1.2.1	The opinions of the faculty and department members, of the subsidiary or extension* and of other stakeholders are considered in the process of adopting and revising methodologies, regulations and implementation procedures.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The Doctoral School of Economics and Business Administration (SDEAA) ensures the involvement of interested parties in the adoption and revision of regulations, methodologies, and procedures through various formal mechanisms. Firstly, members of the academic community are involved in the public consultation process during the development and approval of regulations and methodologies. Information regarding consultation processes is communicated via email at the university, faculty, and doctoral school levels, and opinions can be expressed individually or collectively, including at departmental level or through specialised committees. The development and revision of regulations, methodologies, and procedures are governed by the provisions of the Documented Information Development Procedure. Secondly, members of the Doctoral School can propose amendments or updates to existing methodologies and regulations through a formal institutional circuit defined as follows: Director of the Doctoral School → Doctoral School Council → Director of CSUD → Rector/Office of the Administrative Council → Senate, as stipulated in the Doctoral School Regulations. Thirdly, stakeholder participation is facilitated also by allowing individuals involved in the activities of the Doctoral School to attend, as guests, meetings of the Doctoral School Council. Representatives from the socio-economic environment are also invited to provide feedback on the extent to which the academic offer meets labour market requirements. Stakeholder involvement is further illustrated at the institutional level through the University Charter of 'Alexandru Ioan Cuza" University of Iaşi, adopted following consultation with the academic community, as well as through the University Student Rights and Obligations Code, developed by student representatives in collaboration with the vice-rector responsible for student relations and related institutional domains.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate that SDEAA and IOSUD–UAIC have established formal mechanisms that allow members of the academic community, members of the Doctoral School, students, and representatives of the socio-economic environment to contribute to the development and review of institutional regulations and procedures. The existence of public consultation mechanisms, clearly defined institutional channels for submitting proposals for amendments, opportunities to participate in Doctoral School Council meetings, as well as the involvement of external interested parties in providing feedback on the academic offer, demonstrate an adequate level of stakeholder engagement. The involvement of the academic community in adopting the University Charter and the representatives of students in the development of the University Code of Rights and Obligations of the Student constitute additional evidence of the existence of participative governance at the institutional level.

✓ Aspects that constitute best practice examples -

✓ Recommendations -

* The faculty, department, subsidiary, extension - hereinafter "organisational components"

The indicator is: fulfilled.

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

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

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Teaching and research activities, including courses, seminars, workshops, conferences, and public defence of doctoral theses, take place in a lecture hall with 50 seats and in two seminar rooms equipped with modern facilities, including smart equipment, laptops, audio systems, and internet access. A mini-library dedicated to doctoral students is available in room R411, in addition to the two faculty libraries. Doctoral students also benefit from the resources offered by the Central University Library „Mihai Eminescu". Regarding electronic documentation and research resources, UAIC provides free access to important international scientific databases, including Web of Science, ScienceDirect, SCOPUS, MathSciNet, and Cambridge Journals, through the Anelis-Plus subscription. Starting from June 2025, faculty and students of FEAA will also have full access to the LSEG Workspace platform (London Stock Exchange Group), which provides financial and market data for research purposes. The institutional infrastructure also includes accessibility measures for students with disabilities, such as ramps, lifts, and adapted signage, along with institutional support for participation in teaching, research, and administrative activities.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate that SDEAA operates in suitably equipped spaces that support teaching, research, and administrative activities associated with doctoral university studies. The dedicated study areas, appropriately equipped teaching facilities, library resources, and extensive access to international scientific databases provide a suitable environment for doctoral education and research activities. The recent expansion of digital research resources through access to the LSEG Workspace platform further strengthens the research infrastructure available to doctoral students, particularly in the field of ACCOUNTING, by facilitating access to specialised financial and market data. The availability of accessibility measures for students with disabilities also contributes to ensuring an inclusive academic environment.

✓ Aspects that constitute best practice examples

Providing free access to a comprehensive set of international scientific databases through the ANELIS Plus subscription, complemented from June 2025 by full access to the LSEG Workspace platform, exemplifies good practice and supports doctoral research in accordance with international standards. The allocation of 3,000 lei per year for each doctoral student, intended for participation in conferences and training activities, combined with institutional funding provided through projects such as CNFIS-FDI-2024-F-0589, ensures broad access to international scientific events. Over 75% of the doctoral students at SDEAA have utilised these resources, and more than 25% have participated in events held abroad.

✓ Recommendations -

The indicator is: fulfilled.

Standard S.A.2.2. Management of material resources

The organisational components manage the movable and immovable assets used for the evaluated study programme/domain in an optimal, sustainable manner.	
Indicator I.P.A.2.2.1	The movable and immovable assets are properly maintained to ensure optimal conditions for studying, living and research, as well as for work.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Investments in material resources and research infrastructure within IOSUD–UAIC are financed through research and infrastructure grants, UAIC's own revenues and other funding sources. The Rector's Annual Report for 2024 provides information on investments in the consolidation, modernisation and development of the University's material resources and infrastructure, including relevant information from page 49 onwards. The report is publicly available. Infrastructure development is also integrated into the University's institutional planning framework, as reflected in the Institutional Development Operational Plan 2025 and the Multiannual Strategic Development Plan 2024–2029.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The use of multiple sources of funding, together with the inclusion of objectives related to infrastructure development both in annual documents and in multi-annual institutional planning, indicates a systematic approach to the management and development of material resources. Reporting infrastructure investments through the Rector's annual reports also contributes to ensuring transparency and allows for the monitoring of institutional actions in this area. The evidence analysed indicates that the management of material resources is integrated within the broader operational and strategic planning framework of the University and provides an adequate basis for maintaining and developing the infrastructure necessary for doctoral education and research activities.

✓ Aspects that constitute best practice examples -

✓ Recommendations

The indicator is: fulfilled.

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

Standard S.A.3.1. Human resources The HEI has the required human resources to organise and deliver the evaluated study programme/domain.	
Indicator I.P.A.3.1.1	The human resources of the organisational component are suitable to perform the activities pertaining to the evaluated study programme/domain. The teaching staff has the required qualifications and professional competences to teach the subject matters assigned to them in the job list.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The doctoral university study programme in ACCOUNTING is supported by eight qualified active teaching staff members from the Department of Accounting, Economic Informatics, and Statistics. All eight doctoral supervisors meet the minimum national standards applicable for obtaining the habilitation certificate and for supervising doctoral theses. Their CVs, publication lists, and supporting documents are included in the annexes of the Internal Evaluation Report. The scientific activity of the doctoral supervisors from 2021 to 2025 demonstrates an adequate level of academic and research competence for guiding doctoral studies. According to the Internal Evaluation Report, the eight supervisors have published 41 articles indexed in Clarivate Web of Science (SSCI/SCIE), with non-zero AIS, 43 articles in journals indexed in international

databases, 19 works in the proceedings of national and international conferences, and 13 books or book chapters. Additionally, they reported 172 participations with scientific papers at national and international conferences. Their academic and professional visibility is further supported by participation in national and international research projects, membership of editorial and scientific committees, peer-review activities for academic journals, and involvement in relevant professional organisations. The capacity for doctoral supervision in the field of ACCOUNTING has increased during the period under review, from 5 active doctoral supervisors in the 2021–2022 academic year, to 7 in 2022–2023, and to 8 starting from the 2023–2024 academic year. Furthermore, the Internal Evaluation Report indicates that four other tenured teaching staff members from the same department obtained habilitation in the field of ACCOUNTING during 2021–2025, but at the time of evaluation, they had not yet applied for affiliation with the SDEAA. Administrative support for organising and conducting doctoral studies is provided by the secretariat of the Doctoral School and a financial administrator. Information regarding the Doctoral School and its organisational structure is available on the DSEBA website.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate that the human resources available for the doctoral university study field of ACCOUNTING are adequate in terms of number, qualifications, and scientific competence. The eight active doctoral supervisors meet the applicable qualification requirements and demonstrate sustained research activity, as well as relevant academic visibility. The increase in the number of active doctoral supervisors from 5 to 8 during the period under review has strengthened the capacity to coordinate the doctoral university study field. The existence of additional qualified teaching staff within the Department provides further potential for maintaining and consolidating this capacity. The documented scientific output for the period 2021–2025, along with participation in research projects and involvement in editorial and peer-review activities, supports the conclusion that doctoral supervisors possess the professional and research competencies necessary for conducting and coordinating doctoral university studies in the field of ACCOUNTING. The presence of dedicated administrative support also contributes to the efficient organisation of the doctoral university programme.

- ✓ Aspects that constitute best practice examples

The sustained scientific activity and international professional visibility of doctoral supervisors, reflected through publications indexed in Web of Science and other international databases, participation in research projects, involvement in editorial and scientific evaluation activities, as well as academic mobility, constitute a strength of the doctoral university study field.

- ✓ Recommendations: -

The indicator is: fulfilled.

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

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

IOSUD–UAIC supports the professional and personal development of teaching and research staff through an institutional framework that includes continuous training, periodic evaluation, academic mobility, and support for scientific activity. Teaching staff and doctoral supervisors benefit from professional development opportunities that include training courses, programmes aimed at strengthening teaching and digital skills, thematic workshops, as well as participation in national and international research projects. Professional development is further supported through academic mobility. Between 2021 and 2025, doctoral supervisors in the field of ACCOUNTING carried out 14 Erasmus+ teaching mobility exchanges. Other forms of professional development include research internships, working visits, participation in scientific conferences, and dissemination of research results through publications in specialised journals. The internal evaluation report also records 54 conference participations and 84 publications related to the professional

development activities of doctoral supervisors. The periodic evaluation of teaching and research activities, aligned with institutional objectives and national and European standards, helps identify training needs and appropriately adapt professional development activities. UAIC also has a Centre for Personal Development and Professional Training, whose programmes are accessible to the staff of the School of Economics and Business Administration. The existence and role of this Centre are explicitly mentioned in the internal evaluation report.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed evidence indicates that UAIC provides a coherent framework for the continuous professional and personal development of teaching and research staff. Training activities, academic mobility, participation in research projects and scientific events, together with periodic evaluation, offer complementary mechanisms for maintaining and developing professional competences. The 14 Erasmus+ teaching mobilities carried out by doctoral supervisors in the field of ACCOUNTING during 2021–2025 constitute concrete proof of active participation in international academic exchanges and directly contribute to professional development. The existence of an institutional structure dedicated to personal development and professional training further supports the continuity and sustainability of staff development activities.

- ✓ Aspects that constitute best practice examples

The Centre for Personal Development and Professional Training provides an institutional framework dedicated to supporting the professional and personal development of the University's staff.

- ✓ Recommendations:-

The indicator is: fulfilled.

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

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

IOSUD–UAIC benefits from the support of a dedicated Personnel and Professional Development Service, responsible, among other duties, for maintaining records of vacant positions, centralising staffing needs, preparing the documentation required for recruitment, monitoring competitions for vacant teaching, research, auxiliary teaching and non-teaching positions, and preparing decisions concerning appointment, suspension or termination of employment. Academic and research positions at UAIC are filled through open competition or promotion, in accordance with the applicable national regulatory framework and the University's own institutional methodologies. The relevant institutional framework includes the Methodology for Competition for Filling Academic Positions, updated in 2025, and the methodology governing promotion in the academic career. The Internal Evaluation Report states that recruitment and promotion are carried out through transparent policies based on professional competence and in compliance with the applicable legislation. Information concerning recruitment procedures, vacancies and competitions is made publicly available by the University. Relevant human-resources documents and regulations are also accessible through the UAIC Human Resources section.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate that UAIC has established a clearly defined framework in accordance with legal requirements for the recruitment and promotion of teaching and research staff. The recruitment procedures are supported by a specialised administrative structure and are regulated through institutional methodologies aligned with applicable national requirements. The use of competence-based criteria, together with the public availability of information regarding vacant positions, competitions, and applicable

methodologies, supports transparency and accountability in the recruitment process. Therefore, the existing institutional mechanisms provide adequate guarantees to ensure the filling of teaching and research positions based on professional merit and in compliance with legal requirements.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations -

The indicator is: fulfilled.

Criterion A.4. Digitalisation of institutional processes

Standard S.A.4.1. Digital transformation The digital transformation process in the organisational component seeks to achieve administrative simplification and improve the quality of the services provided to the members of its own community, as well as to third parties.	
Indicator I.P.A.4.1.1	The organisational component uses IT tools in its own procedures, to improve access and provide good quality services for the members of its own community and the indirect beneficiaries of education.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

IOSUD–UAIC and the Faculty of Economics and Business Administration utilise several integrated digital tools and initiatives designed to simplify administrative procedures, increase transparency, and improve the quality of services provided to doctoral students and academic staff. The records of doctoral students and their academic progress are managed through the eSIMS digital platform, which allows for the digital administration of academic records, grades, and fees, and provides quick access to relevant information for the educational process. The platform has been continuously developed and updated by the University's Digital Communications and Information Technology Department to meet institutional needs. UAIC has also contributed to the implementation of the Single Student Registry (RMU) through two dedicated FDI projects, CNFIS-FDI-2016-0021 and CNFIS-FDI-2017-0084. The integration of the institutional information system with the Single Student Registry enhances the accuracy and traceability of academic data, while reducing administrative workload and the time required for document processing. Academic integrity is supported through the institutional use of the Turnitin platform to verify the originality of doctoral theses and scientific materials. Additionally, the digitisation projects implemented within the eUAIC initiative, funded by the PNRR ("Framework for the sustainable development of the university's digital component"), aim to develop integrated software applications for the institutional portal and for managing academic records. These applications are intended to improve communication between students, academic staff, and administrative structures, reduce manual administrative activities, and enhance the educational experience of doctoral students.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate that IOSUD–UAIC has implemented an appropriate digital framework that supports both academic and administrative processes related to doctoral education. The eSIMS platform allows for the digital management of the academic records of doctoral students, while its integration with the Single Student Registry contributes to data accuracy, traceability, and administrative efficiency. The institutional use of the Turnitin platform provides digital support for procedures concerning academic integrity, and the eUAIC initiative, currently being implemented, demonstrates ongoing institutional investments in digitalisation and the integration of academic and administrative services. Overall, these tools contribute to improved access to information, a reduction in administrative workload, and an enhancement of the quality of services offered to doctoral students and staff.

- ✓ Aspects that constitute best practice examples:
- ✓ Recommendations -

The indicator is: fulfilled.

DOMAIN B. Educational efficacy

Criterion B.1. Content and relevance of study programmes

Standard S.B.1.1. Content of study programme/s* The study programme is based on a curriculum designed so that students can acquire the expected learning outcomes.	
Indicator I.P.B.1.1.1	The study programme is developed and structured according to the expected learning outcomes, and organised based on transferable study credits. It includes all learning, teaching, practical training, research and evaluation experiences, which, together, lead to a higher education qualification.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The doctoral programme in Accounting is organised as a four-year programme carrying 240 ECTS credits and is aligned with Level 8 of the National and European Qualifications Frameworks, in accordance with OME 3020/2024. The programme combines an advanced training component of 30 ECTS with an individual research component. The detailed curricular structure, including compulsory and elective subjects, is publicly available through the study plan and course syllabi. The taught component provides a common methodological foundation while allowing doctoral students to choose elective subjects according to their research profile. The curriculum therefore combines structured advanced training with progressively autonomous research activity.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The curriculum structure is appropriate for doctoral university studies in the field of ACCOUNTING. The advanced training component, corresponding to 30 ECTS credits, provides methodological and specialised support at the beginning of the doctoral journey, while the subsequent research component allows doctoral students to focus on developing and completing their own individual research projects. The use of the ECTS system contributes to the clarity of programme organisation, and the combination of compulsory and optional disciplines ensures both the coherence of doctoral training and a certain degree of individualisation. Available evidence also indicates that the curriculum structure is subject to periodic review, involving doctoral students and representatives of the professional environment, which supports its continued relevance over time.

✓ Aspects that constitute best practice examples

✓ Recommendations -

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.

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

Indicator I.P.B.2.1.2	The expected learning outcomes are correlated with the competences required by those occupations, according to the occupational standards and/or the European Skills, Competences and Occupations (ESCO).

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The doctoral university study programme in the field of ACCOUNTING is designed for a level 8 qualification and combines advanced academic training with an individual scientific research programme. The curricular structure and the expected learning outcomes are documented in the study plan and the discipline sheets, which are publicly available. The expected learning outcomes are formulated in terms of advanced knowledge, skills, responsibility, and autonomy, and are in accordance with the requirements of doctoral university studies. These include the ability to understand and critically utilise advanced concepts and theories in the field of ACCOUNTING, to formulate and investigate original research questions, to apply appropriate research methodologies, to analyse and interpret data, and to communicate scientific results in academic and professional contexts. The programme also develops a wide range of professional and transversal skills relevant to doctoral research. These include advanced research methodology, scientific writing, digital skills, critical thinking, innovation, research ethics, knowledge of intellectual property issues, project management, communication, and the capacity to conduct research activities with a high degree of autonomy and responsibility. The programme documentation also refers to the relationship between the targeted competences and relevant occupational profiles, with reference to occupational standards and the European classification of occupations (ESCO). The publicly available discipline sheets provide additional evidence of how the expected learning outcomes and competences are integrated into individual curricular components.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate an appropriate alignment between the doctoral curriculum, the expected learning outcomes, and the requirements associated with a level 8 qualification. The programme emphasises not only the acquisition of advanced knowledge in the field of ACCOUNTING but also the ability to generate original knowledge through independent research. The targeted skills cover both the specialised and transversal dimensions of doctoral education. Skills related to advanced research methods, scientific communication, and data analysis are complemented by digital competencies, critical thinking, innovation, ethical responsibility, and the capacity to manage and conduct research activities autonomously. Transversal skills also include entrepreneurship, resource management, and taking responsibility for the broader impact of research. Particular attention is given to autonomy and responsibility, including the ability to initiate and develop an original research project, make methodological decisions independently, adhere to academic and professional ethical standards, disseminate research results, and take responsibility for the social and professional impact of the research. Overall, the structure of the expected learning outcomes and competencies is consistent with the level of qualification awarded and provides an adequate foundation for preparing graduates to undertake advanced research activities and high-level professional activities in the field of ACCOUNTING.

✓ Aspects that constitute best practice examples: -

✓ Recommendations -

The indicator is: fulfilled.

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

Standard S.B.3.1 Principles The organisational component implements the principles of student-centred learning.

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

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The doctoral university study programme in the field of ACCOUNTING is designed and implemented in accordance with the principle of student-centred learning, as provided by Law 199/2023 on Higher Education and the Charter of Alexandru Ioan Cuza University in Iași. The curriculum combines mandatory methodological training with elective courses, allowing doctoral students to adapt part of their academic preparation to the requirements of individual research topics. The mandatory component provides a common methodological foundation, while the elective component offers opportunities for in-depth study in areas relevant to the conducted doctoral research. The course sheets, available publicly, specify the objectives, targeted competences, learning outcomes, the workload for students, teaching methods, and assessment forms for each course. Teaching and learning activities include interactive and research-oriented approaches, such as critical analysis of scientific literature, case study analysis, individual research projects, thematic debates, and presentation of research results. Evaluation combines formative and summative elements and may include research projects, written papers, portfolios, presentations, and examinations.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate that student-centred learning is reflected both in the organisation of the curriculum and in the teaching and assessment approaches used within the doctoral university programme. The possibility to select elective courses allows doctoral students to adapt part of their advanced training to the methodological and content requirements of their own research projects. This flexibility is particularly suitable at doctoral level, where individual research pathways may require different combinations of disciplinary and methodological skills. Teaching methods encourage active involvement in the analysis of scientific literature, empirical material, and individual research problems, without relying solely on traditional forms of instruction. Similarly, the use of varied assessment methods supports the gradual development of research autonomy, critical thinking, and the ability to communicate and defend scientific results. Overall, curricular flexibility, research-oriented teaching methods, and diverse forms of assessment provide an appropriate framework for a student-centred doctoral education.

✓ Aspects that constitute best practice examples: -

✓ Recommendations -

The indicator is: fulfilled.

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

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Doctoral students have the right to participate in national and international academic mobility activities, in accordance with the Institutional Regulations for doctoral university studies and the Regulations regarding the organisation and functioning of the School of Economics and Business Administration (SDEAA). The regulatory framework covers participation in academic mobilities, conferences, summer and winter schools, workshops, seminars, and other scientific activities relevant to doctoral research. Mobility opportunities are implemented through Erasmus+ programmes, inter-institutional agreements, short-term research internships, academic partnerships, and research networks, and can take place in physical, virtual, or hybrid formats. Doctoral students are informed about the available opportunities and benefit from transparent selection procedures, as well as financial and logistical support, within the limits of available funds. For the doctoral university study field of ACCOUNTING, the Internal Evaluation Report documents

81 academic and scientific activities carried out in national and international contexts, both in person and online. These included workshops, seminars, training programmes, conferences, and webinars. International and virtual training opportunities included activities organised by Springer Nature, Wiley, and Clarivate, with participation also reported at events hosted by European academic centres.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The analysed deliveries indicate that IOSUD–UAIC provides an appropriate institutional framework that allows doctoral students to participate in academic mobilities and related scientific activities in various formats. The recognition through regulations of mobility rights, together with Erasmus+ opportunities, research internships, inter-institutional cooperation, and virtual mobility, offers multiple pathways for doctoral students to gain academic and international experience. The documented activities show that doctoral students in the field of ACCOUNTING have access not only to conventional forms of physical mobility but also to online and blended forms of international academic engagement. This flexibility can expand access to specialised training and scientific interaction, especially through workshops, webinars, and short-term research activities. The available documentation also indicates that students are informed about mobility opportunities and can benefit from financial and logistical support. These mechanisms contribute to the effective implementation of the institutional framework for academic mobility.

- ✓ Aspects that constitute best practice examples
- ✓ Recommendations

The indicator is: fulfilled.

Standard S.B.3.2. Fairness The organisational component provides fair opportunities for students.	
Indicator I.P.B.3.2.1	The organisational component provides fair opportunities for students, in line with their potential and aspirations, taking into account the diversity of learning styles and abilities

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The Doctoral School provides equitable opportunities for all doctoral students through the application of the principles of equal opportunities, non-discrimination, and meritocracy, as outlined in the University Charter of „Alexandru Ioan Cuza" of Iaşi, in the Student Rights and Obligations Code (CUDOS), the Institutional Regulations for doctoral university studies, and the Regulations on the organisation and functioning of the SDEAA. Access to scholarships, mobility programmes, and academic resources, including Scopus, Web of Science, EBSCO, ProQuest, and LSEG/REFINITIV, is granted based on transparent criteria. The doctoral pathway is individually structured through the Doctoral University Study Contract, allowing for the adaptation of the research topic, optional courses, and dissemination activities. Support measures for doctoral students with special needs are provided in accordance with CUDOS and the Gender Equality Plan (2026-2030).

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The existing mechanisms ensure a reasonable balance between common academic requirements and the individual circumstances of doctoral students. Equity is supported not only through formal provisions regarding non-discrimination but also through the possibility of adapting certain elements of the doctoral pathway to the research profile and academic needs of each student. Individualising the programme is particularly relevant within doctoral university studies, where students can significantly differ in terms of research topic, methodological approach, and professional objectives. At the same time, the existence of support mechanisms for students requiring specific adaptations strengthens the inclusive nature of the

programme, without altering the expected academic standards. Therefore, the available evidence supports the conclusion that the Doctoral School provides an appropriate framework for equitable participation in doctoral university studies.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations-

The indicator is: fulfilled.

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

Standard S.B.4.1. Access to resources and services The organisational component provides access to adequate resources and support services, according to the needs of the students.	
Indicator I.P.B.4.1.1	The organisational component provides students, including those with special educational needs/disabilities, with access to resources and services designed to support the learning process, adequate for the individual learning needs, the study domain, the study cycle, and the form of organisation of the study programme.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Doctoral students in the field of ACCOUNTING have access to a combination of physical, digital, and specialised resources aimed at supporting advanced study and research activities. The general framework regarding access to resources and services for students is established by the Charter of Alexandru Ioan Cuza University of Iași and the University Code of Student Rights and Obligations. Facilities for research and documentation include the Mihai Eminescu Central University Library, faculty libraries, and electronic access to major international scientific databases, including Web of Science, Scopus, and ScienceDirect. These resources are complemented by institutional digital platforms such as Moodle, Microsoft Teams, and Microsoft 365, which facilitate access to teaching materials, communication, and collaborative academic activities. The available documentation also indicates access to institutional IT systems and specialised research resources relevant to doctoral activities. Support provided to doctoral students is ensured at multiple levels. In addition to scientific guidance offered by doctoral supervisors and administrative support from the Doctoral School Secretariat, students have access to academic counselling, career guidance, and training activities related to research ethics, academic writing, and scientific publishing. Services offered at the university level complement the support provided within the Doctoral School. The UAIC Learning Center and Learn & Connect Center offer dedicated workshops on learning, mentoring activities, and personal development, while the Student and Alumni Support Service provides academic and professional counselling, career guidance, and psychological support. Relevant regulations for students are publicly available at https://www.uaic.ro/studenti/regulamente. Measures for accessibility for students with disabilities or specific educational needs are also in place. These include adapted access to university spaces, alternative forms of assessment where necessary, and institutional support for participation in academic and research activities. The university infrastructure includes ramps, lifts, and adapted signage.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The resources available to doctoral students cover the main requirements of advanced study in the field of ACCOUNTING: access to international scientific literature, digital learning environments, facilities necessary for research activities, and institutional support throughout the entire doctoral journey. A strength of the support framework lies in the fact that academic resources are complemented by services that address various aspects of the doctoral experience. Scientific guidance and administrative assistance are available within the Doctoral School, while structures at university level offer additional support regarding learning strategies, career development, mentoring, and psychological counselling. This combination

reduces dependence on the supervisor as the sole source of support and provides students with access to specialised services according to their individual needs. The coexistence of physical and digital resources also enhances access flexibility. Online databases and institutional platforms enable doctoral students to continue their research, communication, and collaboration activities beyond the physical space of the university, while libraries and study spaces provide the necessary infrastructure for on-site research activities. Accessibility measures outlined in the institutional documentation also indicate provisions for students requiring adapted access or alternative arrangements. Overall, the range of academic resources and support services is adequate to meet the needs of doctoral university studies and research activities in the field of ACCOUNTING.

✓ Aspects that constitute best practice examples

The availability of multiple complementary support structures at the university level, including the UAIC Learning Center, Learn & Connect Center, and the Student and Alumni Support Service, alongside the academic and administrative support provided by the Doctoral School, represents a remarkable element of the support framework dedicated to students.

✓ Recommendations –

The indicator is: fulfilled.

Criterion B.5. Learning outcomes

Standard S.B.5.1. Definition and evaluation Learning outcomes are adequately defined and evaluated.	
Indicator I.P.B.5.1.1	Learning outcomes are adequately described, and they support understanding of the students' and teachers' expectations regarding the content of the subject matters in the curriculum.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The expected learning outcomes associated with the doctoral university study programme in the field of ACCOUNTING are defined in relation to level 8 of the European Qualifications Framework / National Qualifications Framework (EQF/NQF) and encompass advanced disciplinary knowledge, research and analysis skills, as well as autonomy, responsibility, and scientific integrity. These are reflected in the curriculum plan and the course descriptions and are correlated with the professional and transversal competences outlined in OME 3020/2024. The programme documentation shows that the targeted outcomes go beyond advanced knowledge in the field of ACCOUNTING and include the ability to formulate research problems, apply appropriate methodological approaches, critically analyse evidence, communicate scientific results, and conduct research activities with a high degree of independence and academic responsibility. At the level of the courses, the course descriptions provide students with information regarding the competences and learning outcomes targeted, course content, workload, teaching methods, and assessment requirements. The documentation also includes expectations regarding performance and assessment criteria aimed at clarifying the academic standards associated with each curricular component. The internal evaluation report also indicates that the learning outcomes are periodically analysed in relation to feedback from doctoral students, reports from doctoral supervisors, and academic evaluations.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The formulation of learning outcomes is in accordance with the advanced nature of doctoral education. These combine specialised knowledge in the field of ACCOUNTING with methodological skills, critical judgment, research autonomy, and scientific responsibility, providing an appropriate reference framework for both doctoral students and academic staff. A positive aspect is that the learning outcomes are translated from the expectations set at the programme level into individual curricular components through discipline

sheets. This contributes to transparency regarding what is expected of doctoral students to know and demonstrate throughout their advanced training. Available evidence also suggests that learning outcomes are not treated as static formulations but are considered within the periodic review of curricular content and teaching approaches. This provides a mechanism for maintaining coherence between the targeted outcomes, developments in the field, and the doctoral training process. Overall, the learning outcomes are sufficiently clear, appropriately formulated at level 8, and adequately linked to the professional and transversal competences expected from graduates of doctoral university studies in the field of ACCOUNTING.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations:

It is recommended to continue the periodic updating of the bibliographies associated with the courses included in the curriculum by incorporating recent and relevant scientific sources, particularly where references are more than 5 years old and developments in the field justify their revision, while retaining fundamental works that continue to have academic relevance.

The indicator is: fulfilled.

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

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The verification of learning outcomes within the doctoral university study programme in the field of ACCOUNTING is regulated by the Institutional Regulation regarding doctoral university studies and is carried out through both continuous assessment and final evaluation. Continuous assessment includes examinations, colloquia, applied activities, and evaluations conducted by the Guidance and Academic Integrity Committee, with the role of monitoring the gradual achievement of learning outcomes throughout the programme. The final assessment consists of the evaluation of the doctoral thesis by the Doctoral Committee and its public defence, in accordance with Order no. 3020/2024 and Order no. 7479/2024. The criteria and procedures for assessment are communicated to doctoral students through the thesis writing guide and the institutional methodology regarding the awarding of the doctoral title (Order no. 3741/2025).

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The assessment system includes several moments at which the achievement of learning outcomes can be verified, without relying solely on the final defence of the doctoral thesis. Examinations related to disciplines and applied activities evaluate components of advanced training, while periodic analysis of the doctoral progress allows for monitoring the development of research throughout the entire programme. The involvement of the Guidance and Academic Integrity Committee adds a collective dimension to the monitoring of progress, complementing the continuous coordination provided by the doctoral supervisor. This aspect is particularly relevant at the doctoral level, where achieving learning outcomes depends not only on acquiring specialised knowledge but also on the gradual development of research autonomy, methodological judgment, and scientific integrity. The final evaluation of the thesis and its public defence provide an integrated assessment of the doctoral student's ability to conduct original research, substantiate scientific contributions, and communicate and defend results before an academic committee. Taken as a whole, these stages offer an appropriate mechanism for verifying learning outcomes both during the doctoral journey and upon its completion.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations -

The indicator is: fulfilled.

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

Standard S.B.7.1. Admission The admission procedures and principles ensure access to higher education.	
Indicator I.P.B.7.1.1	The organisational component applies the admission procedures.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Admission to doctoral studies at UAIC is conducted in accordance with Order no. 3693/2024 and the IOSUD UAIC Regulation on the organisation and conduct of admission, approved by the University Senate. All relevant information about the admission calendar, enrolment conditions, selection criteria, admission committees, proposed research topics, and competition methodology is publicly available on the IOSUD UAIC and DSEBA websites. The admission procedure comprises enrolment, evaluation of the application file, a specialised interview/examination, and ranking of candidates based on clearly defined and publicly communicated criteria. Research topics are proposed by doctoral supervisors and approved by the Doctoral School Council.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The admission procedure is standardised, transparent, and fully compliant with national regulatory requirements. The public availability of all admission-related information ensures equal access for all candidates, while the structured selection process that combines the evaluation of the application file and specialised interview guarantees that admitted candidates possess the competences required for doctoral-level research. The involvement of the Doctoral School Council in approving research topics ensures coherence between candidate profiles, targeted competences, and the research field.

✓ Aspects that constitute best practice examples -

✓ Recommendations -

The indicator is: fulfilled.

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

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Admission to doctoral studies at UAIC is conducted in compliance with the principles of equity, equal opportunities, and non-discrimination, as enshrined in the Charter of "Alexandru Ioan Cuza" University of Iași and the University Code of Students' Rights and Obligations. Dedicated provisions are in place for Romanians from abroad, foreign citizens from third countries, Roma candidates, and candidates with disabilities or special educational needs. The Regulation on the organisation and conduct of admission for 2025–2026 includes explicit provisions for support measures and alternative assessment methods for vulnerable candidates, ensuring equal access and the possibility of adapting the academic pathway to individual needs.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The admission framework comprehensively addresses the requirements of fairness and equal opportunities, with specific and documented measures for all categories of vulnerable candidates. The combination of merit-based selection criteria with targeted support measures ensures that access to

doctoral studies is both competitive and inclusive. The early establishment of the supervisor-candidate relationship and the prior consultation on the research topic further reflect a student-centred and equitable approach to admission.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations -

The indicator is: fulfilled.

Standard S.B.7.2. Academic journey of students The organisational component carries out actions supporting the students' academic journey.	
Indicator I.P.B.7.2.1	The organisational component applies the regulations concerning the students' professional activity.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The professional activity of doctoral students at IOSUD UAIC and DSEBA is regulated by a comprehensive legislative and institutional framework, including Law no. 199/2023, the Code of Doctoral University Studies (GD no. 681/2011), Order no. 3018/2025 on minimum standards for awarding the doctoral title, and internal UAIC and DSEBA regulations. The doctoral pathway is structured through the Doctoral Study Contract (Annex 8), comprising the Advanced University Studies Training Programme (PPUA) and the Individual Scientific Research Programme (PCS), established in consultation with the doctoral supervisor and approved by the Doctoral School Council. Academic progress is supported through scholarships, research grants, access to physical and digital resources, international mobility, mentoring, and training in academic writing and research ethics. Minimum performance standards include publication in internationally indexed journals and participation in scientific conferences.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The regulatory framework governing doctoral students' professional activity is comprehensive, coherent, and fully aligned with national and European standards. The structured combination of the Advanced University Studies Training Programme (PPUA) and the Individual Scientific Research Programme (PCS), the PPUA and PCS components ensures a clear and predictable doctoral pathway, while the role of the Guidance and Academic Integrity Committee provides systematic monitoring of scientific progress and compliance with academic ethics. The explicit minimum performance standards for obtaining the doctoral title ensure integration into the scientific community and the development of Level 8 research competences. The ECTS-based quantification of all academic activities further ensures transparency and alignment between workload, learning outcomes, and the awarded qualification.

- ✓ Aspects that constitute best practice examples
- ✓ Recommendations -

The indicator is: fulfilled.

Criterion B.8. Internationalisation process

Standard S.B.8.1. Internationalisation Improving the quality of education and research through internationalisation actions.	
Indicator I.P.B.8.1.1	The organisational component carries out international cooperation actions supporting mobility of the members of its own community and collaboration in academic and research activities.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

DSEBA's international cooperation is grounded in the Institutional Regulation for Doctoral University Studies (Art. 16, para. (2), letter f) and the Regulation on the Organisation and Functioning of DSEBA (Art. 7, para. (2), letter h), and is implemented through Erasmus+ mobility, inter-institutional agreements, short-term research placements, and membership in international academic networks (AUF–CODFREURCOR, Coimbra Group, EC2U Alliance). Internationalisation is further supported through courses and lectures delivered by invited professors from partner universities, integration of doctoral students into international research projects, and the organisation of international conferences (GEBA, EIBC, Free Market Road Show). Doctoral students in Accounting have participated in 118 national and international scientific events, published articles in Web of Science and BDI-indexed journals. The European Doctorate Methodology (2026) further strengthens the internationalisation framework.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The evidence demonstrates a well-developed and multi-dimensional international cooperation strategy, implemented at both institutional and operational levels. The diversity of mobility formats, the active involvement of doctoral students and supervisors in international scientific events and research projects, and the documented scientific output confirm effective integration into the international academic community. The combination of incoming and outgoing mobility, co-tutelle arrangements, and participation in prestigious academic alliances reflects a sustained commitment to internationalisation.

- ✓ Aspects that constitute best practice examples
- ✓ Recommendations

The indicator is: fulfilled.

Criterion B.9. Scientific research results

Standard S.B.9.1 Scientific research in the education process Scientific research activities support students in achieving the learning outcomes.	
Indicator I.P.B.9.1.1	Learning based on scientific investigation and research results support and are capitalised upon in achieving the learning outcomes envisaged through the study programme.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The doctoral programme in Accounting is structured around inquiry-based learning, with research as the fundamental component of competence development at EQF/NQF Level 8. The programme comprises two integrated components: the Advanced University Studies Training Programme (PPUA) and the Individual Scientific Research Programme (PCS), both designed to develop doctoral students' capacity to formulate research problems, apply advanced methodologies, and produce original scientific results. Research outcomes are directly integrated into the educational process through research reports, doctoral seminars, workshops, training programmes, and the publication of scientific articles and conference papers. Assessment is aligned with research progress and the quality of results obtained, ensuring coherence between research activities and intended learning outcomes.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The programme demonstrates a systematic and well-documented integration of research into the learning process. The combination of the PPUA and PCS components ensures that inquiry-based learning is embedded throughout the entire doctoral pathway, from foundational methodological training to independent original research. The direct capitalisation of research results through publications, conference participation, and doctoral seminars confirms that scientific investigation is not only a learning method but also a measurable outcome of the programme. The alignment between formative and

summative assessment and research progress further ensures that learning outcomes are effectively achieved.

- ✓ Aspects that constitute best practice examples:-
- ✓ Recommendations:

The indicator is: fulfilled.

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

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Doctoral students in Accounting produce and disseminate scientific results at both national and international level through publications in Web of Science-indexed journals, journals indexed in international databases, conference proceedings, and participation in prestigious scientific conferences and workshops. Scientific contributions are achieved both individually and in collaboration with doctoral supervisors and members of the Guidance and Academic Integrity Committees. The growing number of interdisciplinary collaborations between Accounting and related fields within economics and business sciences, and management further reflects an expanding research perspective. Academic awards and recognitions additionally attest to the quality and visibility of doctoral research outputs.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The documented scientific output confirms that research results in the Accounting field are effectively valorised and visible at national and international level, in alignment with the standards of the academic community. The diversity of dissemination channels, from internationally indexed journals to scientific conferences and interdisciplinary collaborations, demonstrates a comprehensive and systematic approach to capitalising on research results. The involvement of doctoral students as single authors or co-authors alongside experienced researchers further supports the progressive development of independent research competences.

- ✓ Aspects that constitute best practice examples

Interdisciplinarity (between Accounting and related fields within economics and business sciences, management, etc., for academic guidance and integrity committees, respectively for public defence committees) which expands research perspective.

- ✓ Recommendations:

It is recommended to continue and further strengthen the dissemination of doctoral research results by encouraging broader participation of doctoral students in international scientific conferences held abroad and by supporting an increase in the number of publications in journals indexed in prestigious international databases, such as WoS and Scopus, with a view to enhancing the international visibility and impact of the research conducted within the doctoral study field of Accounting.

The indicator is: fulfilled.

DOMAIN C. Quality management

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

Standard S.C.1.1. Application Adequately implemented strategic directions, actions, and procedures	
Indicator I.P.C.1.1.1	The organisational component consistently carries out actions and applies procedures, proving their impact on improving the quality of education at the level of the study programme

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

DSEBA consistently implements quality assurance actions and procedures through a structured institutional framework. At university level, the Quality Manual establishes the principles and mechanisms for continuous improvement, operationalised through the Procedure for the Development of Documented Procedures and the System Procedure for the Management of Documented Information. Quality assurance objectives are embedded in the Strategic Plan and Operational Plan 2024 and implemented at doctoral school level through three principal actions: 1. Periodic evaluation of disciplines and monitoring of teaching and research activities, resulting in updated study plans and improved course syllabi; 2. Analysis of doctoral students' learning outcomes and performance, leading to alignment with national and European standards; 3. Oversight by the Doctoral School Quality Evaluation and Assurance Commission (CEAC-SD), functioning under the Regulation on the Organisation and Functioning of the Quality Evaluation and Assurance Commission, which monitors procedure implementation and proposes improvement measures. Ethical standards governing the entire academic process are regulated through the Code of University Ethics and Deontology.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The evidence demonstrates that quality assurance at doctoral school level is a consistently applied cycle with measurable outcomes. The alignment of institutional procedures with both the Strategic and Operational Plans ensures that quality actions are planned, monitored, and evaluated against defined objectives. The CEAC-SD provides the organisational mechanism through which procedure implementation is tracked and corrective measures are proposed, while the two-tier commission structure (CEAC at faculty level and CEAC-SD at doctoral school level) ensures accountability at every organisational layer. The demonstrable impact on the programme quality is reflected in the continuous updating of study plans, the improvement of course syllabi, and the alignment of learning outcomes with national (ARACIS) and European (Bologna, EQF) standards. The recent revision of the Code of Ethics (January 2025) further evidences that foundational normative documents are subject to ongoing review driven by quality improvement needs.

✓ Aspects that constitute best practice examples -

✓ Recommendations -

The indicator is: fulfilled.

Standard S.C.1.2. Stakeholder engagement The HEI proves that it engages the stakeholders who have relevant activity in applying the procedures.	
Indicator I.P.C.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 state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

DSEBA integrates stakeholder opinions into the quality procedure implementation process through three mechanisms: 1. Feedback from doctoral students collected through standardised questionnaires (Annex 7), complemented by representation in governance structures; 2. Periodic consultation of external stakeholders — employers and socio-economic specialists — contributing to alignment of the educational offer with labour market requirements; 3. Processing of stakeholder input by the Doctoral School Quality Evaluation and Assurance Commission (CEAC-SD), operating under the Regulation on the Organisation

and Functioning of the Quality Evaluation and Assurance Commission, which channels feedback into concrete improvement proposals.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The three identified mechanisms collectively address distinct stakeholder categories, academic staff, doctoral students, and external partners, ensuring a diverse and institutionally grounded feedback base. The procedural endorsement cycle guarantees that community input is embedded at the point of document creation, not merely post-adoption. The two-tier commission structure (CEAC at faculty level and CEAC-SD at doctoral school level) provides clear organisational accountability for translating stakeholder opinions into concrete improvement actions. The explicit linkage between stakeholder feedback and documented outcomes, i.e., updated syllabi, revised study plans, and alignment with European frameworks demonstrates that the engagement process is action-oriented.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations

The indicator is: fulfilled.

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

Standard S.C.2.2. Operation Quality assurance and academic ethics and conduct organisational structures adequately perform their specific role and functions.	
Indicator I.P.C.2.2.2.	The academic ethics commission operates based on the regulation approved by the University Senate, and performs actions that are compliant with the law, independently from any other structure or person in the higher education institution.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The Ethics Commission of "Alexandru Ioan Cuza" University of Iași operates in accordance with its own regulations, approved by the University Senate, ensuring full institutional independence from other structures or individuals within the university, in compliance with applicable legal provisions. Annual activity reports are made publicly available on the university's official website, ensuring transparency and accountability in the exercise of its responsibilities.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The Ethics Commission fulfils the requirements of this indicator on all three dimensions: it operates under a Senate-approved regulation, it functions independently from any other institutional structure or individual, and its actions are compliant with applicable legal provisions. The public availability of annual reports further demonstrates institutional transparency and the consistent exercise of its mandate.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations -

The indicator is: fulfilled.

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

Standard S.C.3.1. Procedures and implementation of procedures The HEI has procedures for initiating, monitoring, and periodically reviewing the study programmes and domains and the performed activities, and applies them systematically.

Indicator I.P.C.3.1.1	The organisational component consistently applies the procedures, and proves their impact on quality assurance.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

"Alexandru Ioan Cuza" University of Iași rigorously applies the Regulation on the Initiation, Approval and Evaluation of Bachelor's and Master's Study Programmes and Master's and Doctoral Fields.

At institutional level, the processes of initiation, monitoring and periodic review of programmes are based on a clearly defined set of documented procedures detailed in the Quality Manual. These procedures establish the responsibilities and modalities for drafting, endorsing, approving, disseminating and archiving documents, thereby ensuring the coherence and transparency of the quality management system.

The main documents supporting these processes include: The Procedure for the Development of Documented Procedures; The System Procedure for the Management of Documented Information; The Code of University Ethics and Deontology. In addition, quality evaluation and assurance policies and plans are strategically integrated through the University's Strategic Plan (SP) and Operational Plan (OP), thus guaranteeing a coherent approach oriented towards continuous improvement.

This procedural framework is applied and adapted at the level of faculties and doctoral schools, actively involving students, employers and other stakeholders in the decision-making process regarding the updating and development of educational programmes.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The systematic and consistent implementation of the procedures governing study programmes indicates the existence of a well-established institutional quality culture. An important element of this framework is the development of a distinct procedure dedicated specifically to the evaluation and monitoring of doctoral schools and doctoral fields at IOSUD level. The presence of a monitoring mechanism tailored to doctoral education reflects the institution's awareness of the specific characteristics of doctoral studies and demonstrates its commitment to applying quality assurance processes appropriately adapted to the doctoral context.

✓ Aspects that constitute best practice examples -

✓ Recommendations -

The indicator is: fulfilled.

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

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The "Alexandru Ioan Cuza" University of Iași maintains a structured and permanent dialogue with students, teaching staff, alumni and representatives of the socio-economic environment to ensure an efficient and relevant review process of study programs.

The UAIC Commission for Quality Evaluation and Assurance includes, alongside academic staff, representatives of students and the business environment, ensuring diverse and balanced stakeholder representation.

At institutional level, CEAC members, together with faculty quality assurance commissions, the Director of the Doctoral University Studies Council (CSUD), the Director of the Doctoral School, the Doctoral School Council and program coordinators are actively involved in monitoring and implementing procedures related to the initiation, continuous evaluation and periodic review of educational programs.

This involvement ensures transparency and efficiency of the quality assurance process, as well as the adaptation of study programs to the real needs of students and the socio-economic environment.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The active representation of doctoral students in the CSUD, the Doctoral School Council, the University Senate, the Board of Directors and the CEAC is particularly significant, as it positions students not merely as passive survey respondents but as formal participants in institutional governance at multiple levels. This structural integration of student voice into decision-making bodies provides a stronger guarantee of influence than consultative mechanisms alone.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations: -

The indicator is: fulfilled.

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

Standard S.C.4.1. Procedures Applying the methodologies and procedures contributes to improving the quality of the staff's activities.	
Indicator I.P.C.4.1.1	The organisational component analyses the results of the students' biannual evaluation of teachers.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

DSEBA systematically and consistently analyses the results of the semester-based evaluation of teaching activities carried out by academic staff, as assessed by students.

The evaluation is conducted through standardized questionnaires completed anonymously by doctoral students, providing feedback on teaching quality, communication, availability and professional competences. Results are centralized and periodically analysed by the Doctoral School management, in collaboration with the Faculty's Commission for Quality Evaluation and Assurance (CEAC), in order to identify strengths and areas requiring improvement.

Based on these evaluations, concrete recommendations are formulated for the professional development of academic staff, including participation in training programs, workshops or other professional development activities. Feedback is also used to optimize the educational process and enhance the quality of learning and doctoral students' academic experience.

The procedure for evaluating teaching staff is carried out in accordance with the Regulation on the Recruitment, Evaluation and Promotion of Teaching and Research Staff, as well as with the institutional policies regarding quality assurance in education at "Alexandru Ioan Cuza" University of Iași.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The doctoral student satisfaction questionnaire represents a well-structured and institutionally anchored mechanism for capturing doctoral student perspectives on both the educational and administrative dimensions of the doctoral program. The broad thematic scope of the questionnaire ensures that feedback is collected across all major dimensions of the doctoral student experience, rather than being limited to academic content alone. Questionnaire results are processed and analysed by the Doctoral School management, in collaboration with the Faculty's Quality Evaluation and Assurance Commission (CEAC), in order to identify strengths and areas requiring improvement.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations -

The indicator is: fulfilled.

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

Standard S.C.5.1. Databases The HEI uses databases to support internal quality assurance activities.

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

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The organizational component of the Doctoral School systematically collects and analyzes data relevant to the internal quality assurance of doctoral education, covering the following dimensions of doctoral program activity: doctoral students' academic progress; formative and summative assessment results; feedback from doctoral students and academic staff; scientific and research activities of doctoral students and doctoral supervisors; and the monitoring of educational and administrative processes.

To support these processes, the Doctoral School uses the integrated IT platforms provided by "Alexandru Ioan Cuza" University of Iași, including applications dedicated to student management, academic records, scholarships, admissions, quality management, career guidance, institutional resource management, and monitoring of academic activities. These digital tools ensure centralized access to updated information, facilitate real-time monitoring of performance indicators, and support evidence-based decision-making for the continuous improvement of doctoral study programs.

The collected data are regularly analysed within the meetings of the Doctoral School Council and the Commission for Evaluation and Quality Assurance and are used for the preparation of evaluation reports, as well as for the implementation of measures aimed at enhancing the academic and professional development of doctoral students and optimizing the quality of educational and administrative activities.

✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The described framework for data collection and analysis demonstrates a comprehensive and systematically coordinated approach to quality management. A particularly important aspect is the integration of the annual doctoral student satisfaction questionnaires into the overall evaluation process, as this combines quantitative institutional indicators with students' experiential feedback, offering a more nuanced and complete assessment of program quality. Furthermore, the centralization of data within the institutional quality assurance system ensures coherence, comparability across reporting cycles, and alignment with the university's broader quality assurance architecture.

✓ Aspects that constitute best practice examples -

✓ Recommendations

The indicator is: fulfilled.

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

Standard S.C.6.1. Transparency The organisational component ensures transparency of information, as required by the law.	
Indicator I.P.C.6.1.1	The organisational component ensures publication and access to information of public interest regarding the evaluated study programme.

✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

This information is periodically updated and available on the University's website (www.uaic.ro) and on the faculty web pages, with free access for students, candidates and other stakeholders.

Relevant documents and sources: Study Regulations (Bachelor's, Master's, Doctoral); University Study Contracts; Study plans and program descriptions; Admission and graduation methodologies; the ECTS system and credit accumulation methodology; Certificates, diplomas and university qualifications issued in accordance with national and European standards. Official websites are: UAIC main page; FEAA Doctoral School webpage.

The transparency system is not limited to information displayed but also serves as guidance for candidates. Within the Doctoral Study Domain in Accounting, transparency specifically concerns the clarity of the competences acquired (correlated with the National Qualifications Framework) and the research trajectory (from the selection of the research topic to the validation of results in relevant academic journals).

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The publicly available information comprehensively covers the entire doctoral study cycle, including admission procedures, contractual arrangements, program structure and content, supervisory frameworks, doctoral thesis preparation requirements, and final thesis defense procedures. In this way, doctoral students as well as external stakeholders are provided with all the necessary information to understand, access, navigate and assess the doctoral program effectively.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations:

It is recommended to further update and expand the information available in English on the Doctoral School's webpages, in order to improve accessibility and international visibility.

The indicator is: fulfilled.

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

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

Within the Doctoral School of Economics and Business Administration (DSEBA), quality management procedures are implemented in accordance with the institutional framework of "Alexandru Ioan Cuza" University of Iași and with the provisions of the Institutional Regulation on Doctoral University Studies, the Regulation on the Organisation and Functioning of DSEBA, and the internal quality assurance procedures approved by the University Senate. The decision-making process is documented and disseminated to all stakeholders, including students, academic staff, employers and other relevant entities. This ensures clarity, accountability and the possibility of feedback. Relevant documents and sources are Decisions and resolutions of the University Senate; Regulations regarding the organization of doctoral studies; The Code of University Ethics and Deontology; Activity reports and self-evaluation reports of study programmes; Public announcements and official communications available on the University's and faculties' websites.
For the Doctoral School of Economics and Business Administration, all this information is systematized and made available on the official webpage dedicated to doctoral studies: https://doctorat.feaa.uaic.ro.
The quality assurance process involves: 1. doctoral students periodically evaluate teaching staff and study disciplines through institutional evaluation procedures and standardized feedback instruments applied at university level; 2. quality-related issues are regularly discussed within the Doctoral School Council (CSD) and the Council for Doctoral University Studies (CSUD), where doctoral student representatives, doctoral supervisors and external members participate in consultative and decision-making processes regarding doctoral education, academic ethics, supervision quality and research development; 3. Doctoral School systematically consults representatives of the socio-economic environment, academic partners and external collaborators regarding the relevance of the doctoral programme, research topics and expected competences; 4. DSEBA ensures transparency of quality assurance activities through the publication of regulations, methodologies, procedures, self-evaluation reports and public information on the doctoral school website.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The documented procedures indicate that DSEBA applies a transparent and participatory quality management system integrated within the institutional framework of UAIC. The involvement of doctoral

students, academic staff and external stakeholders ensures diversified feedback and supports the continuous improvement of doctoral education and research activities.
The existence of formally regulated evaluation mechanisms, together with the public availability of regulations and governance structures, demonstrates institutional transparency and accountability. In addition, the positive outcomes of ARACIS evaluations and the maintenance of accreditation status confirm that quality assurance procedures are operational and effectively implemented. Therefore, the analysed performance indicator can be considered fulfilled to a high degree.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations-

The indicator is: fulfilled.

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

Standard S.C.8.1. Compliance with the external evaluation obligation The HEI undergoes external quality evaluation as required by the law.	
Indicator I.P.C.8.1.1	The organisational component carries out the procedures pertaining to the external quality evaluation process, aiming to organise the evaluated study programme as provided by the law.

- ✓ Presentation of the state of facts, supported by documents and data (documents preferably included through links in the body of the IER)

The organizational component of "Alexandru Ioan Cuza" University of Iași, through the Doctoral School of Economics and Business Administration, carried out all the steps prescribed by the ARACIS methodology regarding external quality assessment. At IOSUD level: in 2021, IOSUD UAIC underwent the periodic external evaluation process, finalized by the ARACIS Council Decision of 25 November 2021, through which institutional accreditation was maintained. This result was formalized by Order of the Minister of Education no. 5,838/2021, published in the Official Gazette no. 55/19.01.2022.
The entire process was coordinated by the Doctoral School Council (CSD) and the CSUD, in collaboration with the quality assurance structure of the "Alexandru Ioan Cuza" University of Iași, in full compliance with applicable legislation and national standards. Through these actions, the institution demonstrates its capacity to organize the doctoral program in Accounting under legal and qualitative conditions, in accordance with the requirements in force.

- ✓ Analysis of the state of facts, in relation with the state of facts acknowledged from documents and considering the analysed performance indicator, to justify judgement on the extent to which the indicator was fulfilled

The successful completion of all ARACIS-required stages for the evaluation of the doctoral program in Accounting reflects the institution's adherence to national quality assurance standards. The consistent preparation and submission of supporting documentation, with a strong focus on transparency and traceability, indicate that the external quality evaluation exercise was treated not only as a formal obligation, but also as an opportunity to validate the quality claims presented in the Internal Evaluation Report through clear and verifiable evidence. The coordinated involvement of both the Doctoral School Council (CSD) and the Council for Doctoral University Studies (CSUD) further demonstrates that the evaluation process was considered a collective institutional endeavour, supported by governance mechanisms functioning at both doctoral school and institutional levels. Moreover, the cooperation with the university's quality assurance structures ensured access to specialized expertise and maintained consistency with the broader institutional framework for quality management.

- ✓ Aspects that constitute best practice examples -
- ✓ Recommendations -

The indicator is: fulfilled.

IV. SWOT Analysis

Strengths:		Weaknesses:
-**Consistent potential for attracting doctoral candidates** – The field benefits from a stable recruitment base, supported by graduates of Bachelor's and Master's programmes in Accounting, Finance and other related areas of economics who are interested in continuing their academic development and engaging in research activities. -**Strong alignment between doctoral education and professional requirements** – The topics and content addressed within the doctoral programme are closely connected to developments and requirements in the relevant professions, facilitating the application of research results in accounting, auditing, professional accounting expertise and tax consultancy. -**Effective links with relevant organisations and stakeholders from the socio-economic environment** – Cooperation with audit firms, public institutions and professional bodies such as CECCAR and CAFR facilitates access to applied research contexts, data sources, professional experience and research topics with practical relevance. -**Adequate resources for doctoral research** – Doctoral students and supervisors benefit from access to international scientific databases, digital bibliographic resources, analytical software tools and the expertise of academic staff with recognised research activity and publications within the scientific community. -**Interdisciplinary character of doctoral research** – The field supports research topics at the intersection of Accounting with Finance, Management, Economics, Taxation, Business Information Systems and Sustainability, contributing to the diversification of theoretical and methodological perspectives and to the investigation of complex research problems.	INTERNAL FACTORS	-**Limited funding capacity for internationalisation and advanced doctoral research** – The financial resources available for doctoral mobility, participation in high-level international conferences and involvement in cross-border research projects remain relatively constrained, which may limit broader exposure to international research environments and networks. -**Restricted availability of company-level empirical data** – Research with a strong applied component may be affected by limited access to confidential or commercially sensitive information, as organisations are not always willing to disclose detailed financial, operational or non-financial data for academic purposes. -**Predominance of professionally oriented career trajectories among potential applicants** – A significant share of graduates in Accounting and related fields tends to prioritise careers in professional practice, which may reduce the number of candidates interested in pursuing long-term academic and research pathways. -**Variable degree of international relevance across research themes** – Certain doctoral topics remain closely linked to national regulatory, fiscal or institutional contexts, which may restrict their broader international applicability, comparative potential and visibility within the global research community.
	SWOT Analysis	
Opportunities::	EXTERNAL FACTORS	Threats:
-**Emergence of new research agendas driven by changes in the accounting profession** – The rapid development of digital technologies, sustainability reporting, ESG frameworks, integrated reporting, data analytics and IT audit creates substantial opportunities for developing contemporary doctoral research topics with strong academic and professional relevance. -**Broader possibilities for practice-oriented research through external cooperation** –		✓ **Uncertainty in the continuity of public support for doctoral education and research** – Fluctuations in national funding priorities may affect the availability of doctoral scholarships, mobility grants and competitive research financing, with possible consequences for the continuity and internationalisation of research activities. ✓ **Increasing competition for highly qualified doctoral candidates** – The presence of

Strengthening collaboration with companies, public institutions, regulators and professional associations can facilitate access to empirical settings, case studies and data sources, thereby supporting more applied and evidence-based doctoral research. -**Increasing market demand for highly specialised knowledge and analytical capabilities** – The growing complexity of financial reporting, auditing, taxation, corporate governance and sustainability-related requirements enhances the need for professionals with advanced research, analytical and interpretative skills, potentially increasing the relevance and attractiveness of doctoral education in Accounting. -**Expansion of international academic cooperation and research mobility** – European mobility schemes, joint supervision arrangements, university alliances and multinational research projects provide opportunities to increase international exposure, strengthen research networks and support the development of comparative and cross-country doctoral studies. -**Potential to strengthen the School's academic profile at regional and international level** – The organisation of scientific conferences, publication initiatives, thematic research networks and interdisciplinary projects can contribute to consolidating the Doctoral School's visibility and reputation as a recognised centre for advanced research in Accounting and related fields.		comparable doctoral programmes at other universities, both nationally and internationally, may intensify competition for academically strong applicants and researchers with high potential. ✓ **Rapid evolution of the regulatory, fiscal and professional environment** – Frequent changes in accounting, taxation, reporting and compliance requirements may reduce the long-term relevance of research topics that are strongly dependent on a specific legislative or institutional context. ✓ **Strong labour-market incentives favouring immediate professional employment** – Attractive career opportunities in accounting, audit, consultancy and financial services may encourage graduates to enter professional practice directly, thereby limiting the number of candidates willing to commit to a longer doctoral pathway.

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

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
DOMAIN A. Institutional capacity			
1.	**I.P.A.1.1.1** 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.	PF	It is recommended that UAIC complete, through the electoral process scheduled for 2027 and within the follow-up period applicable to partially fulfilled indicators, the harmonisation of the composition and functioning of the Doctoral School Council (CSD-SDEAA) with the requirements of the legislative framework currently in force, and subsequently update the corresponding institutional regulations and publicly available information.
2.	**I.P.A.1.2.1** The opinions of the faculty and department members, of the subsidiary or extension and of other stakeholders are considered in the process of adopting and	F	

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
	revising methodologies, regulations and implementation procedures.		
3.	I.P.A.2.1.1 The HEI legally owns venues for the related education, research and administrative processes, as well as for services for students, doctoral students and trainees, thus providing an enabling environment for living and studying, including for disabled persons. Optimal venues are also provided for activities of the staff. Such venues are adequately equipped.	F	
4.	I.P.A.2.2.1 The movable and immovable assets are properly maintained to ensure optimal conditions for studying, living and research, as well as for work.	F	
5.	I.P.A.3.1.1 The human resources of the organisational component are suitable to perform the activities pertaining to the evaluated study programme/domain. The teaching staff have the required qualifications and professional competences to teach the subject matters assigned to them in the job list.	F	
6.	I.P.A.3.1.2 The HEI ensures professional and personal development for its staff.	F	
7.	I.P.A.3.2.1 Recruitment procedures comply with the provisions of the law and are established and carried out transparently.	F	
8.	I.P.A.4.1.1 The organisational component uses IT tools in its own procedures, to improve access and provide good quality services for the members of its own community and the indirect beneficiaries of education.	F	
DOMAIN B. Educational efficacy			
9.	I.P.B.1.1.1 The study programme is developed and structured according to the expected learning outcomes, and organised based on transferable study credits. It includes all learning, teaching, practical training, research and evaluation experiences, which, together, lead to a higher education qualification.	F	
10.	I.P.B.2.1.2 The expected learning outcomes are correlated with the competences required by those occupations, according to the occupational standards and/or the European Skills, Competences and Occupations (ESCO).	F	
11.	I.P.B.3.1.1 The organisational component ensures implementation of the student-	F	

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
	centred learning in the curriculum and through the teaching strategies used in the learning and teaching activities and experiences.		
12.	I.P.B.3.1.2 The organisational component ensures opportunities for students to participate in academic mobility programmes organised in person and/or virtually.	F	
13.	I.P.B.3.2.1 The organisational component provides fair opportunities for students, in line with their potential and aspirations, taking into account the diversity of learning styles and abilities.	F	
14.	I.P.B.4.1.1 The organisational component provides students, including those with special educational needs/disabilities, with access to resources and services designed to support the learning process, adequate for the individual learning needs, the study domain, the study cycle, and the form of organisation of the study programme.	F	
15.	I.P.B.5.1.1 Learning outcomes are adequately described, and they support understanding of the students' and teachers' expectations regarding the content of the subject matters in the curriculum.	F	It is recommended to continue the periodic updating of the bibliographies associated with the courses included in the curriculum by incorporating recent and relevant scientific sources, particularly where references are more than 5 years old and developments in the field justify their revision, while retaining fundamental works that continue to have academic relevance.
16.	I.P.B.5.1.2 Achievement of the learning outcomes is checked in ongoing examinations and study completion exams.	F	
17.	I.P.B.7.1.1 The organisational component applies the admission procedures.	F	
18.	I.P.B.7.1.2 Admission in higher education study programmes complies with the principles of fairness and equal opportunities, and with the establishing of support measures to ensure access of vulnerable groups at social and educational risk, including candidates with special educational needs and/or disabilities.	F	
19.	I.P.B.7.2.1 The organisational component applies the regulations concerning the students' professional activity.	F	
20.	I.P.B.8.1.1 The organisational component carries out international cooperation actions supporting mobility of the members of its own community	F	

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
	and collaboration in academic and research activities.		
21.	I.P.B.9.1.1 Learning based on scientific investigation and research results support and are capitalised upon in achieving the learning outcomes envisaged through the study programme.	F	
22.	I.P.B.9.2.1 The results of scientific research are visible at national and international level in that scientific domain, and capitalised upon in an adequate manner.	F	It is recommended to continue and further strengthen the dissemination of doctoral research results by encouraging broader participation of doctoral students in international scientific conferences held abroad and by supporting an increase in the number of publications in journals indexed in prestigious international databases, such as WoS and Scopus, with a view to enhancing the international visibility and impact of the research conducted within the doctoral study field of Accounting.
DOMAIN C. Quality management			
23.	I.P.C.1.1.1 The organisational component consistently applies the procedures, and proves their impact on quality assurance.	F	
24.	I.P.C.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.	F	
25.	I.P.C.2.2.2. The academic ethics commission operates based on the regulation approved by the University Senate, and performs actions that are compliant with the law, independently from any other structure or person in the higher education institution.	F	
26.	I.P.C.3.1.1 The organisational component consistently applies the procedures, and proves their impact on quality assurance.	F	
27.	I.P.C.3.1.2 Members of its own community and other stakeholders are involved in the procedure implementation process.	F	
28.	I.P.C.4.1.1 The organisational component analyses the results of the students' biannual evaluation of teachers.	F	
29.	I.P.C.5.1.1 The organisational component systematically collects and analyses data required for the internal quality assurance process.	F	
30.	I.P.C.6.1.1 The organisational component ensures publication and access to information of public interest regarding the evaluated study programme.	F	It is recommended to further update and expand the information available in English on the Doctoral School's webpages, in order to improve accessibility and international visibility.

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
31.	**I.P.C.6.1.2** The organisational component ensures transparent decision-making processes.	F	
32.	**I.P.C.8.1.1** The organisational component carries out the procedures pertaining to the external quality evaluation process, aiming to organise the evaluated study programme as provided by the law.	F	

Summary Table of Performance Indicators – Degree of Fulfillment

Evaluation Domain	Number of Performance Indicators		
	Fulfilled	Partially fulfilled	Unfulfilled
Domain A. Institutional capacity	*7*	*1*	*0*
Domain B. Educational efficacy	*14*	*0*	*0*
Domain C. Quality management	*10*	*0*	*0*
Total	*31*	*1*	*0*

VI. Conclusions

The doctoral study field of **Accounting**, organised within the Doctoral School of Economics and Business Administration (DSEBA) of "Alexandru Ioan Cuza" University of Iași, is broadly aligned with the University's institutional strategic objectives, the national quality assurance framework, and the evolving requirements of the academic, socio-economic and research environment. The programme provides doctoral students with advanced scientific training aimed at developing research competences, critical thinking, methodological rigour, interdisciplinary approaches, and the capacity to generate original scientific contributions in the field of Accounting.

The doctoral study field benefits from a well-established institutional and academic framework, supported by clearly defined governance structures, comprehensive regulations and functioning quality assurance mechanisms. The activity of the doctoral supervisors demonstrates sustained scientific engagement and relevant academic visibility through publications indexed in international databases, participation in research projects, involvement in editorial and peer-review activities, and participation in national and international academic networks. At the same time, doctoral students benefit from individualised scientific supervision, access to appropriate research infrastructure and international scientific databases, as well as opportunities to participate in conferences, academic mobility programmes, training activities and collaborative research initiatives.

The structure of the doctoral programme combines advanced academic training, individual research planning, periodic monitoring and evaluation, and the dissemination of scientific results, providing a coherent and student-centred doctoral pathway. The programme also demonstrates openness towards internationalisation, digitalisation and interdisciplinary research, while maintaining active links with representatives of the socio-economic environment, public institutions, professional organisations and academic partners. These forms of cooperation contribute to strengthening the practical relevance, applicability and broader societal impact of doctoral research.

The evidence analysed confirms the existence of functional quality management mechanisms integrated into the institutional framework of UAIC. Transparent procedures, stakeholder involvement, periodic evaluations and the systematic collection of feedback support the continuous improvement of doctoral education and research activities. The programme also benefits from the University's participation in international academic networks and European cooperation initiatives, which create favourable conditions for strengthening international visibility, academic cooperation and research competitiveness.

At the same time, the evaluation identified several areas for further development, including the enhancement of internationalisation, the expansion of international mobility opportunities, the attraction of international doctoral students, and the continued digitalisation of academic and administrative processes. Further opportunities for development also concern the strengthening of international research cooperation, the broader participation of doctoral students in international scientific activities, and the continued consolidation of the programme's academic visibility.
In addition, the composition of the Doctoral School Council (CSD-SDEAA) requires further alignment with the governance requirements of the legislative framework currently in force, as reflected in the assessment of indicator **I.P.A.1.1.1 as partially fulfilled**. The institutional clarification provided during the external evaluation indicates that UAIC and CSUD have acknowledged the need for such alignment and have initiated the necessary institutional process, with the harmonisation expected to be completed through the electoral cycle scheduled for 2027 and within the applicable follow-up period. This aspect does not affect the existence or the effective functioning of the Doctoral School's management structures, but requires continued monitoring and implementation of the recommendation formulated in the present report.
Overall, the doctoral study field of Accounting demonstrates adequate institutional capacity, academic and research resources, functioning quality assurance mechanisms, an appropriate curricular framework and relevant support structures for doctoral students. The strengths identified in terms of supervisory capacity, research infrastructure, access to scientific resources, interdisciplinarity, stakeholder cooperation and student support provide a sound basis for the continued development of the doctoral study field.
Based on the documentation analysed, the findings of the on-site visit, the discussions held with the relevant stakeholders, and the overall assessment of the applicable quality standards and performance indicators, the **ARACIS External Evaluation Committee proposes the maintenance of accreditation (MAC)** for the doctoral study field of **Accounting**, organised by the Doctoral School of Economics and Business Administration (DSEBA) of "Alexandru Ioan Cuza" University of Iași.

VII. Annexes

1. *The schedule for the external quality evaluation visit for the doctoral university study domain*
2. *Minutes of the meetings.*

Calendarul vizitei de evaluare externă a calității domeniului de studii universitare de doctorat/ The timetable for the evaluation of the external quality evaluation visit for the doctoral university study domain

Instituția de învățământ superior/Organizația furnizoare de educație/ Higher Education Institution / Education Provider Organization**: Universitatea Al. I. Cuza din Iași**

Școala doctorală/ Doctoral School**: Contabilitate**

Domeniul de doctorat/ Doctoral Domain**: Contabilitate**

Obiectivul evaluării externe/ The objective of the external evaluation**: *menținerea acreditării domeniului de doctorat***

Perioada vizitei de evaluare/ The evaluation period: ***10-11 septembrie 2026***

Comisia de experți evaluatori ai ARACIS/Evaluation panel:

Nr./No.	Numele şi prenumele/ Last Name and First Name	Calitatea/Team role
1.	**Prof. dr. Ionescu-Feleagă Liliana**	*Coordonator echipă evaluare*
2.	**Prof. univ. Ganea Victoria**	*Membru - Evaluator internațional*
3.	**Stud drd. Crișan Mihai Ioan**	*Membru - Student doctorand*

Reprezentantul IÎS/OFE:

Nr./No.	Numele şi prenumele/ Last Name and First Name	Calitatea/Team role
1.	**Prof. dr. Georgescu Iuliana Eugenia**	*Persoană de contact/ Contact person*

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
Joi/Thursday, 10.09.2026			
11:00-12:00	Discuții tehnice în cadrul comisiei de experți în evaluarea externă a calității/ ***Technical discussions within the expert committee for external quality evaluation***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members***	Sala/Locația/ Room/Location/ sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/***room B503, building B – FEAA, 22 Carol I Boulevard, Iași*** **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1. Prof. univ. dr. I.-F. L. 2. Prof. univ. dr. G. V. 3. Student C. M. I.
`12:00-12:30	Întâlnirea comisiei de experți evaluatori **cu reprezentanții conducerii instituției evaluate și ai CSUD /** ***Panel evaluators` meeting with representatives of the institution and of the Council for Academic Doctoral Studies (CSUD)***	- Membrii comisiei de experți evaluatori ARACIS / ***Panel members*** - Reprezentanți ai conducerii universității / ***Representatives of the University's management*** - Reprezentanți ai CSUD și ai școlii doctorale / ***Representatives of the CSUD and of the Doctoral School***	Sala/Locația/ ***Room/Location***: corp A – UAIC, Bulevardul Carol I, nr. 11, Iași/ ***Rector's office, building A – UAIC, 11 Carol I Boulevard, Iași*** **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending*** 1. Prof.univ.dr. L. P., director CSUD 2. Prof.univ.dr. A. Z., director SDEAA 3. Prof. univ. dr. M. A.- director Departament CIES 4. Prof.univ.dr. M. G., prodecan FEAA

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
13:30-14:00	Întâlnirea comisiei de experți în evaluarea externă a calității cu **reprezentanții conducerii componentei organizatorice și cu echipa care a realizat raportul de evaluare internă (REI) /** ***Meeting of the external quality evaluation experts' panel with the representatives of the management of the organisational component and the team that has drafted the internal evaluation report***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Reprezentanți ai conducerii componentei organizatorice aferente domeniului de studii de doctorat evaluat/ ***Representatives of the management of the organisational component*** - Persoana de contact/ ***Contact person***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/***room B503, building B – FEAA, 22 Carol I Boulevard, Iași*** **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending*** 1. Prof. univ. dr. I. E. G. 2. Prof. univ. dr. L. P.
14:00-15:00	Întâlnirea comisiei de experți în evaluarea externă a calității cu **personalul didactic** implicat în activitățile din cadrul DSUD/ ***Meeting of the external quality evaluation experts' panel with the teaching staff involved in the activities within the DSUD***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Cadre didactice conducători de doctorat/ ***Teaching staff who are PhD supervisors***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/***room B503, building B – FEAA, 22 Carol I Boulevard, Iași*** **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1. Prof. univ. dr. M. C. 2. Prof. univ. dr. I.-C. C. 3. Prof. univ. dr. M.-C. H. 4. Prof. univ. dr. C. I. 5. Prof. univ. dr. M. M. 6. Prof. univ. dr. B. I. R.

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
15:00-16:00	Întâlnirea comisiei de experți în evaluarea externă a calității cu **studenți** [1] **doctoranzi** din cadrul DSUD/ ***Meeting of the external quality evaluation experts' panel with doctoral students of the DSUD***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Studenți doctoranzi/ ***Doctoral students***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/***room B503, building B – FEAA, 22 Carol I Boulevard, Iași*** **Lista persoanelor care vor participa la întâlnire/ *List of participants attending the meeting:*** 1. M. B.- an de studii/ year of study I 2. Ş. C. -- an de studii/year of study I 3. A. C.- an de studii/ year of study I 4. E. I.- an de studii/year of study II 5. M. - C. P. căs. I.- an de studii/ year of study II 6. I.-D. R.- an de studii/year of study II 7. I. – D. S. - an de studii/year of study II 8. A. M.- - an de studii/year of study III 9. D. M.- an de studii/year of study III

[1] Nu este obligatorie în cazul autorizării domeniilor de studii universitare de doctorat/ It is not mandatory in the case of authorization of doctoral university study domain.

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
			10. A.-I. V.- an de studii/year of study III 11. G. B.- an de studii/year of study IV
16:00-17:00	Întâlnirea comisiei de experți în evaluarea externă a calității cu **absolvenți**[2],[3] ai DSUD/ ***Meeting of the external quality evaluation experts' panel with alumni***[4] ***of the DSUD***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Absolvenți ai domeniului de studii evaluat/ ***Graduates***	Sala/Locația***/ Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/room B503, building B – FEAA, 22 Carol I Boulevard, Iași **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1. C. A. căs. VÂ 2. M. B. căs. B. 3. R. A. MÂ 4. I. U.
17:00-18:00	Întâlnirea comisiei de experți în evaluarea externă a calității cu **angajatori** ai absolvenților DSUD/ ***Meeting of the external quality evaluation experts' panel with employers***[5] ***of the DSUD alumni***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Angajatori/ ***Employers***	Sala/Locația***/ Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/room B503, building B – FEAA, 22 Carol I Boulevard, Iași

[2] Se va evita invitarea absolvenților care sunt angajați ai IÎS sau ai OFE, după caz.
[3] Nu este obligatorie în cazul autorizării domeniilor de studii universitare de doctorat

[4] Avoid inviting alumni who are also staff of the HEI or members of the Romanian Academy, as applicable.
[5] Avoid inviting employers who are also staff of the HEI or members of the Romanian Academy, as applicable.

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
			Lista persoanelor care vor participa la întâlnire/ ***List of participants attending the meeting:*** 1. A. T. – AUMOVIO Iași 2. Prof. dr. G. I.- Facultatea de Agricultură, Universitatea de Științele Vieții "Ion Ionescu de la Brad" din Iași
Vineri/ ***Friday*****, 11.09.2026**			
08:30-09:00	Vizitarea bazei materiale/ ***Visiting the material resources***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Reprezentanți ai instituției sau Academiei Române, după caz/ ***Representatives of the HEI or the Romanian Academy, as applicable***	Obiectivele/componentele bazei materiale didactice și de cercetare care vor fi vizitate/ ***Objectives/components of the material, didactic and research base that will be visited:*** Secretariatul SDEAA/ ***Secretariat SDEAA*** Biblioteca FEAA / ***FEAA Library (sala 0219*** Săli didactice ***/ Classrooms: R417, R414*** Cămin ***/ Hostel : Akademos*** Cantina ***/ Canteen: Gaudeamus)*** **Lista persoanelor prezente la întâlnire** / ***List of people present at the meeting:***

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
09:00 - 09:30	Întâlnirea comisiei de experți în evaluarea externă a calității cu membri ai **Comisiei de etică universitară/** ***Meeting of the experts panel with members of the University Ethics Committee***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Membri ai Comisiei de etică universitară/ ***Members of the University Ethics Committee***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/room B503, building B – FEAA, 22 Carol I Boulevard, Iași **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1.Conf. univ. dr. I. B. – Membru în Comisia de etică a UAIC
09:30-10:30	Întâlnirea comisiei de experți în evaluarea externă a calității cu **responsabilii centrelor/laboratoarelor de cercetare /** ***Meeting of the external quality evaluation experts' panel with the staff in charge with the research centres/laboratories***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Responsabilii centrelor/laboratoarelor de cercetare/ ***Staff in charge with research centres/laboratories***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/***room B503, building B – FEAA, 22 Carol I Boulevard, Iași*** **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1. Prof. univ. dr. M. G. – Prodecan FEAA Cercetare, Managementul Proiectelor și Informatizare
10:30-11:30	Întâlnirea comisiei de experți în evaluarea externă a calității cu reprezentanți ai **structurilor organizatorice în domeniul asigurării calității la nivel de program de studiu și cu reprezentanți ai CEAC la nivel de universitate** / ***Meeting of the external quality evaluation***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Reprezentanți ai structurilor organizatorice în domeniul asigurării calității/ ***Representatives of quality assurance organisational structures***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/room B503, building B – FEAA, 22 Carol I Boulevard, Iași

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
	experts' panel with representatives of the quality assurance organisational structures and with representatives of the university CEAC		**Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1. Prof. univ. dr. L. D. M., membru CEAC FEAA 2. Conf. univ. dr. A. M. –Prodecan activitate didactică FEAA, membru CEAC FEAA 3. Prof. univ. dr. M. C., membru CEAC FEAA 4. Prof. univ. dr. A. Z., Președinte CEAC SDEAA
11:30-13:00	Pauză/ ***Break***		
13:00-16:00-	Întâlnire tehnică a comisiei de experți evaluatori pentru redactarea REE și a minutelor/ ***Technical meeting of the expert evaluation panel***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members***	Sala/Locația/ Room/Location: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/room B503, building B – FEAA, 22 Carol I Boulevard, Iași **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1. Prof. univ. dr. *I.-F. L.* 2. Prof. univ. dr. G. V. 3. *Student drd. C. M. I.* 4. Prof. univ. dr. A. Z., director SDEAA

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
			5. Prof. univ. dr. I. E. G. – responsabil domeniu de doctorat Contabilitate și persoana de contact
16:00 - 17:00	Finalizarea activităților de evaluare/ ***Completion of evaluation activities***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/room B503, building B – FEAA, 22 Carol I Boulevard, Iași **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** Prof. univ. dr. *I.-F. L.* Prof. univ. dr.G. Victoria *Student C. M. I.*
17:00-18:00	Întâlnirea membrilor comisiei de experți evaluatori cu reprezentanții conducerii IÎS sau a OFE, după caz și ai conducerii componentei organizatorice pentru comunicarea concluziilor procesului de evaluare/ ***Meeting of the members of the expert evaluators' panel with representatives of the management of the HEI or the EP, as applicable, and management of the organisational component, to communicate the conclusions of the evaluation process***	- Comisia de experți evaluatori ai ARACIS/ ***Panel members*** - Reprezentanți ai conducerii și ai domeniului de studii evaluat/ ***Representatives of the management*** - Persoana de contact/ ***Contact person***	Sala/Locația/ ***Room/Location***: sala B503, corp B – FEAA, Bulevardul Carol I, nr. 22, Iași/room B503, building B – FEAA, 22 Carol I Boulevard, Iași **Lista persoanelor care vor participa la întâlnire/** ***List of participants attending the meeting:*** 1. Prof. univ. dr. *I-F.L.* 2. Prof. univ. dr. *G. V.* 3. Student *C. M.I.* 4. Prof. univ. dr. A. Z., director SDEAA

Intervalul orar/ *Hour*	Activități de evaluare/ *Evaluation activities*	Participanți/ *Participants*	Locație/*Location* /Listă participanți/*List of Participants*
			5. Prof. univ. dr. I. E.G. – responsabil domeniu de doctorat Contabilitate și persoana de contact

If deemed necessary, and depending on the type of doctoral program being evaluated, additional meetings may also take place, for example with representatives of:

- departments providing IT support, for instance regarding the organization of online activities
- departments for international relations and student mobility
- the Counseling and Career Guidance Center, etc