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. 7
la Hotărârea Consiliului ARACIS nr. 318/H/22.10.2026

Anexa 7.2

DATE DE IDENTIFICARE	
Instituţia de învăţământ superior/organizaţia furnizoare de educaţie	Universitatea „Babeş-Bolyai“ din Cluj-Napoca
Şcoala(ile) doctorală(e)	Ştiinţe Economice şi Gestiunea 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. 4785 / 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 îndeplinit și 0 neîndeplinit* • *Total standarde: 26 sunt îndeplinite, 0 neîndeplinite,* *și, astfel, prin aplicarea art. 63 din Metodologie decide că* ***standardele sunt ÎNDEPLINITE.***	
Decizia	Menţinerea acreditării

e

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:	Babeş - Bolyai University
Doctoral School:	Doctoral School of Economic Sciences and Business Administration
Doctoral Domain:	Accounting
The objective of the external evaluation:	Maintaining accreditation (MAC)

Members of the ARACIS Evaluation Panel

No.	Last Name and First Name	Team role	Signature
1.	Professor Siminică Marian Ilie, PhD	Expert evaluator	
2.	Professor Perciun Rodica, PhD	International Expert	
3.	Dincă Laurenţiu Gabriel, PhD Student	PhD Student Evaluator	

I. Introduction

- the context in which the external evaluation report was drafted;

The external evaluation report was drafted by the ARACIS Expert Evaluation Committee, on the occasion of the external evaluation visit to maintain the accreditation of the Accounting Field, during July 09-10, 2026, within the Babeș-Bolyai University of Cluj Napoca, Faculty of Economic Sciences and Business Administration. The committee was composed of: Professor Marian Ilie SIMINICĂ, PhD, as committee coordinator; Professor Rodica PERCIUN, PhD, as international expert and doctoral student Laurențiu Gabriel DINCĂ as student representative. The members of the evaluation committee were notified by ARACIS by email on 10.06.2026 and received access to the internal evaluation report (REI) from the ARACIS electronic evaluation platform.

- description of the higher education institution;

UBB is a comprehensive university of advanced research and education, which pursues the progress of science and the preparation of all members of the academic community for contemporary society and the future. The mission of UBB (UBB Mission) consists of generating knowledge through research-innovation, training students and researchers according to the values of modern society, providing a multicultural study framework and active involvement in community development. The UBB mission is operationalized through a strategic management oriented towards quality, targeting priority areas such as education, research-innovation and the relationship with society. The quality of educational and research processes is also certified by international recognition (QS Stars, member of EUTOPIA and GUILD).
In 2025, its structure included 23 faculties, with 48,000 students and over 1,600 teaching staff. The multicultural character of UBB is reflected by offering programs in Romanian, Hungarian, German, English, French, in 48 fields, totaling 269 bachelor's and 266 master's programs in the 2025–2026 academic year (UBB Academic Programs), including part-time and distance learning, under the coordination of the CFCIDFR according to the UBB CFCIDFR Regulation.
The Institute for Doctoral Studies is a structure established on May 1, 2006, with the mission of administering, through appropriate regulations and measures, the doctoral schools of Babeș-Bolyai University, in an administrative regime comparable to that of the "graduate schools" in the international system, based on the action of faculties and specialized departments. It coordinates all administrative activities within the doctoral studies cycle, under the guidance of the Council for Doctoral Studies and together with the councils of the doctoral schools.

- general description of the doctoral study domain.

The Accounting doctoral field operates within the Doctoral School of Economic Sciences and Business Administration (SD SEGA), a component of the Faculty of Economic Sciences and Business Administration (FSEGA).
SD SEGA was established as part of the doctoral studies reorganization process initiated by Babeș–Bolyai University in the early 2000s, when the doctoral schools model was adopted as a distinct institutional structure. Currently, SD SEGA is the doctoral school with the largest number of doctoral fields within IOSUD–UBB, managing a total of seven doctoral university study fields: Cybernetics and Statistics; Accounting; Economics; Finance; Management; Marketing; Economic Informatics. At the time of the visit, 5 doctoral supervisors were working within the DSUD Accounting, supervising 10 doctoral students. Regarding doctoral students, in addition to the traditional candidates graduated from UBB, FSEGA, their structure has diversified by co-opting doctoral students from abroad (Greece, Iran, Nigeria) or graduates of other universities in the country. In addition to the doctorates in co-tutorship with colleagues from prestigious European universities (University of Nice, France, Frederico II University, Naples Italy), a significant number of doctoral students have opted to obtain the European Doctorate status. Since the last ARACIS evaluation, 20 doctoral theses have been publicly defended in the Accounting field, of which 8

theses were written in Romanian and 12 theses were written in English. Both doctoral supervisors and doctoral students participated in a series of trainings aimed at developing their research capabilities by using new methods, new databases, improving writing style, and using AI tools. The international visibility of DSUD Accounting increased during 2021-2025, with doctoral coordinators being co-opted into editorial and review boards of prestigious journals and conferences in the field.

II. Methods used

- Analysed documents;

In carrying out the external evaluation of DSUD Accounting, the internal evaluation report and its annexes, the official website of the university and the faculty, the evaluation guide for doctoral study fields, the quality standards specific to doctoral studies, as well as the regulations, methodologies and procedures governing the activity at the level of doctoral studies were analyzed. During the on-site visit, additional documents were requested, relating to the international mobility internships of doctoral supervisors and the list of research contracts.

- On-site visit;

It was carried out during July 9-10, 2026. The material base was visited, with emphasis on the spaces used in the activities of DSUD Accounting: rooms 221, 225, 234, 410, the reading rooms of the Library, the secretariat. Meetings were organized and discussions were held with: Director of SD SEGA, the team that carried out the REI, the heads of the research centers, members of the CEAC, doctoral supervisors in the field of Accounting, representatives of students, graduates and employers of DSUD Accounting and members of the University Ethics Committee. Finally, the committee communicated to the management of the institution and representatives of the field the preliminary conclusions resulting from the activities carried out.

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

Babeș-Bolyai University of Cluj-Napoca (UBB) operates as a higher education institution recognized by the Law published in the Official Gazette no. 243 of November 2, 1924. The management structure of the University is in accordance with the Higher Education Law no. 199/2023 and the University Charter.
UBB has a complex and multicultural educational offer, with 23 faculties and 11 university extensions in its structure, organizing education in three main lines of study: Romanian, Hungarian and German and in other internationally spoken languages - https://www.ubbcluj.ro/ro/facultati/, https://www.ubbcluj.ro/ro/structura/unitati/extensii.

The management structures of UBB (Senate, Board of Directors, Faculty Councils and Department Councils), the attributions, the duration of mandates, as well as the mechanisms for representing the study lines are established by the University Charter, being aligned with legal provisions and ensuring academic and administrative autonomy.
The Council for Doctoral Studies (CSUD) is the organizational structure that manages the Institute for Doctoral Studies (ISD). CSUD is headed by a director. The function of director of the Council for Doctoral Studies is assimilated to the function of vice-rector. Its activity is carried out in accordance with the provisions of the UBB Regulation on the organization and conduct of doctoral studies, available on the institution's website. The activity within IOSUD – UBB is carried out through 32 doctoral schools.
IOSUD – UBB has implemented the mechanisms for efficient functioning provided for in the specific legislation on the organization of doctoral studies, having approved the specific regulations, methodologies and procedures, among which we list:

- Regulation on the organization and conduct of doctoral studies within IOSUD UBB,
- Strategy for preventing and combating the phenomenon of plagiarism at UBB;
- UBB Regulation on the organization and conduct of the process of habilitation and co-optation of doctoral supervisors;
- Methodology for electing members and designating the director of the Council for Doctoral Studies (CSUD) of I.0.S.U.D-UBB;
- Methodology for admission to doctoral studies;
- Methodology for organizing elections and designating members of the councils of doctoral schools;
- Procedure for concluding co-supervision agreements within doctoral studies within IOSUD – UBB;

Doctoral studies are organized by Doctoral Schools, grouped and coordinated within an Institute of Doctoral Studies (ISD). Doctoral schools have the status of departments within the faculties or research/development/innovation institutes of UBB. Doctoral schools are led by the Doctoral School Council and a director, structures elected by the members of the School. The position of director of the doctoral school is assimilated to the position of department director. SD SEGA operates based on the SD SEGA Regulation on the organization and conduct of university doctoral studies, available on the FSEGA website. It is led by the Doctoral School Council and the Director of the Doctoral School. The Director of the Doctoral School is an ex officio member of the Doctoral School Council.
During the external evaluation, clarifications were requested regarding the composition of the current CSD-SEGA in relation to the governance requirements introduced by the new legislative framework. According to discussions with the doctoral school leadership, the current CSD-SEGA was constituted following elections held prior to the approval of Law 199/2023, in accordance with the regulations applicable at the time of the elections. UBB maintains that the current mandate remains valid based on the constitutional principle of the non-retroactivity of the law.
The current CSD-SEGA consists of seven members: three academic staff members serving as doctoral supervisors within SD SEGA, two academic staff members from universities abroad, and two doctoral students, a structure that has not yet been aligned with the governance requirements introduced by current legislation.

- ✓ Analysis of the state of facts

From the analysis of the documents made available through the REI, it is found that the administrative structure of UBB is clearly defined, with the coherent establishment of the responsibilities of each function and management structure. The university, the faculty and the doctoral school have regulations for organization and operation in accordance with the provisions of Law 199 / 2023 and its subsequent normative acts. Following discussions with the management of SD SEGA, it resulted that DSUD Accounting operates in accordance with the UBB Strategic Plan, which aims to modernize the curriculum, digitize academic processes and strengthen relations with the socio-economic environment. At its level, methodologies and regulations are applied that are updated periodically, ensuring the coherence of

activities, as well as alignment with accounting standards. All these documents are published on the website of the UBB and are visible by accessing the link https://doctorat.ubbcluj.ro/ro/reglementari-ale-universitatii-babes-bolyai/ .
The SD SEGA Regulation is updated with the provisions of Law 199 / 2023 and Order ME no. 3020 / 2024. According to art. 6, par. (19), persons who have the quality of doctoral supervisor in SD SEGA have the right to be elected as members of the doctoral school council.
Regarding the composition of CSD-SEGA, the external evaluation team identified an aspect that still requires alignment with the current legislative framework. The current council was formed following elections held prior to 2023, under the regulatory framework applicable before the entry into force of Law no. 199/2023. Its composition has not yet been harmonized with the governance requirements introduced by the legislation currently in force. From discussions with the management of the doctoral school, it emerged that their mandates began before the advent of Law 199/2023, and elections will be organized at the end of them, according to the new regulations.
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-SEGA 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.

- ✓ Recommendations
  - Updating the composition of the SD SEGA Council in accordance with the provisions of Law 199/2023 and its own organization and functioning regulations.

The indicator is: partial 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

The UBB Senate and the FSEGA Council have in their structure representatives of teaching staff (75%) and representatives of students (25%), respecting the provisions of Law no. 199 / 2023 and the UBB Charter. The SD SEGA Council is composed of 2 representatives of doctoral students. In this way, both teaching staff and students are involved in the decision-making process. At the UBB level, the Qualitas Platform is used to collect feedback, which provides centralized information on the employability of graduates, student dropout, the results of assessments carried out in UBB, etc.
Following discussions with the teaching staff, it emerged that, periodically, internal consultations are organized in the form of meetings of the Faculty Council, departmental meetings and collaborations with specialized committees of the Faculty Council. According to discussions with student representatives, at the end of each semester, doctoral students complete a feedback questionnaire. SD SEGA also collaborates with the economic and social environment, organizing periodic meetings with employers and graduates to align study programs with labor market requirements. At the level of DSUD Accounting, the field coordinator organizes periodic consultations with supervisors and doctoral students, thus contributing to the process of substantiating and updating regulatory documents specific to the field.

- ✓ Analysis of the state of facts

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

Student representation in the Senate, Faculty Councils, Board of Directors, CSUD, CSD, committees and specialized councils confirm the transparency and active participation of the academic community. Also, meetings are periodically organized with students, teaching staff and administrative staff to analyze and improve academic and administrative regulations. Consultations are organized with employers and representatives of the socio-economic environment regarding the adaptation of study programs to the requirements of the labor market.

✓ Aspects that constitute best practice examples

Use of an IT platform (Qualitas Platform) to collect and analyze feedback from the academic community.

✓ Recommendations – Not applicable.

The indicator is: fulfilled.

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

Standard S.A.2.1. Material resources The HEI owns adequate movable and immovable assets to enable it to carry out the study programme/domain.	
Indicator I.P.A.2.1.1	The HEI legally owns venues for the related education, research and administrative processes, as well as for services for students, doctoral students and trainees, thus providing an enabling environment for living and studying, including for disabled persons. Optimal venues are also provided for activities of the staff. Such venues are adequately equipped.

✓ Presentation of the state of facts

The teaching and research activities of SD SEGA are carried out in the FSEGA infratructure, consisting of a building of UBB, with 27 classrooms, 33 seminar rooms, 25 laboratories and 3 reading rooms, totaling 4406 seats and 6780.20 sq m FSEGA Virtual tour. The teaching spaces (classrooms, seminar rooms, laboratories) of FSEGA in Cluj-Napoca are appropriately equipped, in accordance with the mission and objectives of the study programs managed by the faculty, respectively the specifics of all disciplines in the curricula. These facilities allow the implementation of appropriate teaching methods, with an innovative character, focused on student expectations (Status of FSEGA spaces and facilities).

For the activities related to DSUD Accounting, rooms 221, 225, 234, 410 are allocated, appropriate in terms of size and equipment.

Research activities are carried out in the offices of the doctoral supervisors and in the faculty laboratories, which have a mixed purpose, the equipment and software packages available within them being able to be used for both teaching and scientific purposes.

UBB offers numerous documentation resources through the Central University Library "Lucian Blaga" BCU, but also through the FSEGA Library "Aurel Negucioiu", located in the faculty premises, which has three reading rooms and an adequate book collection, which covers the documentation needs for DSUD Accounting - FSEGA Library.

To facilitate access to specialized literature, since 2012 FSEGA has been using the EBSCO Discovery Services (EDS) platform, available from any electronic device connected to the faculty network. Since the 2017-2018 academic year, teachers, researchers and students also benefit from access to top databases on companies and markets (Thomson Reuters Eikon, Bloomberg and Statista), very important for supporting scientific research activities EBSCO - access to specialized literature.

Students have a dedicated space for activities outside the regular schedule, located on the 1st floor. There are facilities for students with disabilities: access ramps, special benches in lecture and seminar rooms, special elevator. Each teacher has an assigned office in the faculty premises, appropriate in terms of working conditions. Students have access to appropriate learning resources, at the library or in digital format with access to the Moodle platform.

✓ Analysis of the state of facts

We believe that the material base of SD SEGA is well developed, ensuring good conditions for the activities of doctoral students. The educational spaces are modernized and adequately equipped with equipment and software programs, to facilitate an efficient educational process. Also, access to international databases and high-performance research infrastructure provide teachers and students with the necessary tools for quality scientific activities.

✓ Aspects that constitute best practice examples

Access to updated economic and financial databases, statistical series, macroeconomic and microeconomic indicators, information about financial markets, companies and industries, through institutional subscriptions to Thomson Reuters Eikon, Bloomberg and STATISTA.

✓ Recommendations – Not applicable.

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

The UBB infrastructure is managed by the General Administrative Directorate (DGA), which coordinates technical, administrative, patrimonial, maintenance, payroll and financial-accounting activities (DGA_UBB). Maintenance and development activities are planned annually through investment programs. University spaces are maintained in good technical condition, respecting hygiene, safety and comfort requirements. Activities are supported by strategic documents and are financially monitored according to budgeted financial sources.

✓ Analysis of the state of facts

During the visit to UBB, we found that the educational and research spaces allocated to SD SEGA are efficiently managed and maintained, ensuring good study, research and administrative conditions. They are periodically modernized, and the technical equipment is updated according to technological developments. The modernization of equipment and infrastructure ensures an environment conducive to study and innovation, and the use of digital solutions contributes to the efficiency of space management. A major advantage is the well-equipped research infrastructure, which allows for the development of high-level scientific activities.

✓ Recommendations – Not applicable.

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

UBB, FSEGA and, implicitly, SD SEGA have the necessary human resources to organize and conduct the field of doctoral studies in Accounting. At the level of this field, 5 doctoral supervisors are currently affiliated, full-time UBB teaching staff, with extensive experience, who meet the minimum habilitation standards, respectively: prof. univ. dr. Adriana Tiron-Tudor; prof. univ. dr. Adela Deaconu; conf. univ. dr. Cristina Silvia Nistor; conf. univ. dr. Cristina Ştefănescu și conf. univ. dr. Cristina Bota Avram. Of these, 4 doctoral supervisors defended their habilitation thesis and affiliated with SD SEGA, meeting its specific standards, and one doctoral supervisor (prof. dr. Adriana Tiron-Tudor) obtained the quality of doctoral supervisor through OM in 2009, prior to the publication of Law no. 1 of 2011.
For each doctoral supervisor, the FSEGA website provides information on: public CV, Google Scholar profile and Web of Science. These documents attest to their professional qualifications, language skills and professional expertise. Regarding the scientific results of the doctoral supervisors from DSUD Accounting, the increase in the number of articles in WOS-listed journals is noteworthy, especially in the Core economics category and also the increase in the number of citations in the period 2021-2026.
According to the information provided through the CVs posted on the FSEGA website, doctoral supervisors in the field of Accounting have recognized international visibility consisting of: membership in scientific committees of international publications and conferences; membership in boards of international professional associations; guest speaker status at conferences or expert groups held abroad or membership in committees for defending doctoral theses at universities abroad or in co-supervision with a university abroad.
They are involved in the development of several research projects, with national and international funding: The synergistic effect of the determinants of sustainable development in the ECO-ESDECO region, director conf. Dr. Cristina Bota Avram; Le développement durable numérique des acteurs économiques de la région ECO, director prof. Dr. Adriana Tiron Tudor; Digitalization impact on the Accounting Profession (2023 – 2024), director prof. dr. Adriana Tiron Tudor; INTEgrated REporting for SMEs Transparency (ERASMUS+ KA2 Strategic Partnership / 2019-1-HU01-KA202-060911) 2019-2022, director prof. dr. Adriana Tiron Tudor.
An advanced university training program is proposed for DSUD Accounting that includes 15 disciplines. According to the Staff List of the SD SEGA, the courses within the doctoral training program related to the first semester of the first year of the cycle are taught by UBB professors and researchers with experience in doctoral research and guidance activities. Also, professors and researchers who hold an ISCED-8 qualification level, with recognized research activities, are co-opted into the guidance and academic integrity committees.

- ✓ Analysis of the state of facts

DSUD Accounting has adequate human resources to carry out doctoral activities. Their thematic diversity and scientific expertise contribute to the academic recognition of SD SEGA and to the integration of doctoral students into international scientific communities.
Doctoral supervisors in the field of Accounting continue to be scientifically active, this is reflected in a significant number of results disseminated in the main flow of publications (ISI, Scopus, Erih Plus journals). Doctoral supervisors in the field of Accounting carry out an internationally visible scientific activity, justified by WoS or ERIH+ indexed publications, reviewers of foreign journals. One of the doctoral supervisors has over 50 papers published in WoS and a Hirch Index in WoS equal to 18, and another has 19 papers published in WoS and a Hirch index = 7.
The Academic Guidance and Integrity Committees have 3 members, of which 2 are UBB full-time faculty members and one is a faculty member from outside UBB. Following discussions with the doctoral supervisors, it emerged that according to internal provisions, external UBB members can participate online in defending research projects/reports, without being mentioned in the minutes related to the defense.

- ✓ Recommendations
  - Inclusion in the committees for guidance and academic integrity, but also for teaching subjects in the PPUA, of several teaching staff from universities abroad;

- Inclusion in the minutes of presentation of research projects / reports and of external UBB members present online at the defense, with the possibility of electronic signing of documents.

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

Starting with 2020, the Individual Career Plan was introduced at UBB, a document that records the personal option/career project and measures the level of commitment assumed by teaching staff in academic activity.

SD FSEGA benefits from Babeş-Bolyai University, from a specialized academic structure for the initial and continuous training of teaching staff - the Department for the Training of Teaching Staff (DPPD). It is responsible for psycho-pedagogical training programs, both initial and continuous, for people who wish to develop the pedagogical, methodological and psycho-pedagogical skills necessary for a university teaching career, including digitalization in teaching and other educational skills.

A consistent offer of training and advanced training courses is available at FSEGA, which supports the development of teaching and digital skills of staff. Topics include: the use of educational technologies (Moodle, SmartBoard, Cadscope), academic writing, advanced statistical modeling (PLS-SEM, R, Mplus), foreign languages for teaching (English and French), soft skills and personal development courses. The programs are adapted to the needs of teaching, auxiliary and administrative staff and are organized both on-site and online, ensuring flexibility and accessibility (Human Resources Development Programs). In recent years, several teaching staff involved in the activities of DSUD Accounting have completed at least one professional training course.

✓ Analysis of the state of facts

The human resources of SD SEGA are adequate for carrying out teaching and research activities. Following discussions with the teaching staff, it emerged that the faculty offers opportunities for professional development through specialization courses and projects. These are varied and offer a wide range of skills and possibilities for professional and personal development, with a direct effect on teaching and scientific training.

During the period 2021-2026, the doctoral supervisors of DSUD Accounting participated in ERASMUS mobility internships, with direct implications on personal and professional development (*Annex 1 DS Teaching Staff Mobility*).

✓ Recommendations – Not applicable

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

At UBB level, the recruitment of academic staff is carried out based on the Methodology for filling vacant positions, in accordance with the Higher Education Law no. 199/2023, and career promotion is carried out according to the Methodology for promotion in the teaching career.

The positions put up for competition are published on the UBB platform: UBB-posturi_didactice_perioada_determinata, UBB-posturi_didactice_perioada_nedeterminata, UBB-posturi_didactice_auxiliare_si_nedidactice, UBB-posturi_proiecte.

The habilitation procedure is carried out under the coordination of the Institute of Doctoral Studies (ISD) in accordance with the legislation in force and with the application of the Babeş-Bolyai University Regulation on the public defense of habilitation theses and the co-optation of doctoral supervisors. This was developed in accordance with OM 3994/2024 and approved by the UBB Senate.
The co-optation of a teaching staff member who holds the right to supervise a doctoral thesis or a habilitation certificate in a doctoral school is done in accordance with the Babeş-Bolyai University Regulation on the public defense of habilitation theses and the co-optation of doctoral supervisors, art. 11.
A doctoral supervisor becomes a full member of SD SEGA if he/she cumulatively meets a series of additional conditions, superior to the minimum habilitation standards.

✓ Analysis of the state of facts

UBB ensures a transparent recruitment process. The procedures are applied uniformly and provide for clear stages: job announcement, selection of candidates, evaluation through files and interviews (as appropriate), validation by management structures. The committees are made up of teaching staff or relevant experts, and the process is monitored for compliance with ethical principles. Recruitment procedures are well defined and ensure compliance with the principles of transparency and meritocracy.
The faculty standards considered in the selection of teaching staff are superior to the minimum standards developed by CNATDCU. The selection is complemented by requirements regarding the ability to attract funding through research competitions and experience in project coordination, aspects that strengthen the academic and managerial profile of doctoral supervisors.
We believe that the recruitment procedures are in accordance with the legal framework, transparent and oriented towards excellence, directly contributing to maintaining a high level of academic performance and the quality of the doctoral university study program.

✓ Aspects that constitute best practice examples

Introducing specific SD SEGA requirements, higher than the minimum national standards, for the affiliation of a teaching staff to the doctoral school.

✓ Recommendations – Not applicable.

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

At UBB level, IT&C services are provided through the Information and Communications Technology Department, which implements the UBB Digital Transformation Strategy, developing specific services for employees (14 dedicated services) and students (12 dedicated services). UBB has implemented the AcademicInfo information system, which offers several modules intended for use by both teaching staff and students and university management. This system allows for centralized administration of academic processes, being easy to use, with quick access to numerous data.
In addition, at FSEGA level, a dedicated information system was implemented, structured on two components: FSEGA Online, for teaching staff and management staff, and FSEGA SIS – Student Information System, which provides students with access to relevant academic and administrative information.

Information specific to doctoral studies is available to all interested parties through the official FSEGA website, where updated and structured data on educational objectives, the teaching-learning process, available resources, academic results and the management system are available.
Digital components are used to verify the similarity of the works carried out during the doctoral studies, but also of the doctoral thesis, before the public defense, by using the software for detecting plagiarism through the Turnitin program. IT tools also support access to information and institutional communication. According to discussions held at the doctoral school secretariat, the records of students are kept using an online platform, in which the results obtained during the doctoral studies are recorded.

✓ Analysis of the state of facts

From a digital point of view, the activity at FSEGA is well organized, based on modern administrative and technical support, which uses new technologies. The digital systems used at UBB level (AcademicInfo, FSEGA Online and FSEGA SIS) have increased the efficiency of the administrative act and led to an efficient management of the available resources. Also, the use of these systems has led to the reduction of bureaucracy and the increase in the level of accessibility of services.

✓ Recommendations – Not applicable

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

The doctoral university study program in Accounting within SD SEGA is designed in accordance with the National Qualifications Framework (NQF) and ARACIS standards, ensuring coherence between educational objectives, expected learning outcomes and curricular structure. In the Curriculum developed at the SD level, in the first semester of the first year, doctoral students complete an Advanced University Training Program (PPUA), which includes a mandatory subject (Research Methodology and Ethics) and a list of optional subjects (Introduction to Econometrics; Advanced Statistics for Academic Research in Business; Advanced Topics in Applied Statistics and Econometrics; Advanced Econometrics; Economic and Financial Crime; Modeling of Enterprise and Business Processes; Risk and Insurance Market; Economic and Mathematical Modeling; Marketing Research Using Various Data Collection Tools; Qualitative Research Methods in Business and Accounting; Advanced Topics in Macroeconomics; Emerging Topics in Economic Informatics) from which each doctoral student chooses 2 subjects. Together, these subjects build a balanced doctoral path, in which solid general training is combined with in-depth specialization in the direction chosen by each doctoral student. For each discipline, a Course Syllabuses is prepared, developed in a dedicated platform, which includes data about the discipline, the time allocated, the acquired skills, the learning outcomes, the contents and the evaluation methods. For completing these disciplines, doctoral students receive 30 ECTS credits. The evaluation result is assessed with one of the

* 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.

following grades: Excellent, Very good, Good, Satisfactory or Unsatisfactory. Obtaining the 30 ECTS credits is achieved if, following the evaluation, the student has obtained at least the grade of Satisfactory.
Starting with the second semester of the first year, doctoral students complete an Individual Scientific Research Program, at the end of the academic year having the obligation to submit a research report. The research report for the first year receives 30 ECTS credits, and those for the second-fourth years receive 60 ECTS credits each. The individual research program is carried out based on the Individual Plan of doctoral studies, under the guidance of the doctoral supervisor and the Academic Guidance and Integrity Committee.

✓ Analysis of the state of facts

The curricular structure of the doctoral study program in Accounting within SD SEGA is coherent, balanced, with the main objective of developing advanced research skills. The disciplines included in the PPUA offer a varied palette of academic experiences, combining advanced courses, independent research activities, methodological seminars and direct interactions with established teachers and researchers. This approach provides doctoral students with the necessary training to contribute in an original way to the progress of knowledge in their field. The curriculum of SD SEGA includes appropriate disciplines to ensure relevant training of doctoral students in the fields of Economic Sciences. The training program had updates during the reporting period, as well as the name and slight content changes of the research methodology and statistics disciplines.
According to the Operating Regulation issued in March 2025, doctoral university studies have a duration of 4 years and involve obtaining a minimum of 240 transferable ECTS/SECT study credits, 60 ECTS credits for each year.
The curriculum is drawn up at the level of the doctoral school and not at the level of the doctoral field. It includes only the disciplines provided for in the Advanced University Training Program (PPUA), not the activities in the Scientific Research Program. These activities are included in the Individual Plan of Doctoral Studies, drawn up for each doctoral student.
The subject sheets included in the PPUA present the expected learning outcomes, in terms of knowledge, skills, responsibilities and autonomy related to the EQF/CEC and CNC level 8 qualification. In most cases, the Course Syllabuses include an adequate, updated bibliography. These are valid for all doctoral fields in the SD SEGA.
Each academic year, doctoral students are required to submit a Research Report, evaluated with the grade "Admitted" or "Rejected". Research reports prepared with the qualification "Admitted" receive 30 ECTS credits (year I) or 60 ECTS credits (years II-IV). The Scientific Research Program does not include activities for the dissemination of scientific research results, through participation in scientific conferences or publication of articles. Discussions with the doctoral coordinators showed that when evaluating research reports, the dissemination of research results is also evaluated, and an appendix with the doctoral student's publications and conference participations is presented at the end of the report.

✓ Recommendations

- Preparation of the Curriculum at the doctoral field level and inclusion within it of all activities specific to doctoral studies: PPUA and the Individual Scientific Research Program;
- Distinct identification in the Individual Scientific Research Program of the activities for the dissemination of scientific research results, through participation in scientific conferences or the publication of articles, at least at the level of the minimum standards provided for the defense of the doctoral thesis.

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.

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

✓ Presentation of the state of facts

The competencies acquired upon completion of the doctoral studies in Accounting at UBB are described in the Course Syllabuses. These are correlated with the provisions of OMEC 3020 / 2024 for the approval of the Framework Regulation on doctoral studies, respectively with those related to the level 8 qualification of the EQF / CEC and the CNC.
The program aims to develop advanced competencies in: understanding the dynamics in macroeconomics; the use of quantitative methods in economics and business management, and especially those related to qualitative and survey variables; the development of scientific research skills and the elaboration of qualitative studies in the field of economic research; the ability to use statistical methods to solve problems that require a quantitative approach and to develop forecasts at the micro and macro levels, etc.
The professional competencies acquired aim at the ability to formulate relevant research themes, objectives and questions that can be supported by qualitative empirical data; the use of data collection techniques (e.g. interviews, focus groups, case studies, participatory observation or documentary analysis); data analysis and interpretation, i.e. the ability to process textual or visual data to identify patterns, trends and underlying motivations in the context of business and accounting. Transversal skills aim at critical and reflective thinking, the ability to question one's own assumptions and to critically evaluate the rigor and credibility of one's own or others' research; ethics and academic integrity, i.e. the application of ethical principles in the management of human subjects and in the treatment of confidential business data; communication and dissemination, i.e. the ability to structure, explain and defend research reasoning in order to influence the decision-making process.

✓ Analysis of the state of facts

The doctoral program in the field of Accounting at SD SEGA is aligned with European occupational standards, which facilitates the professional recognition of the acquired skills and supports the insertion of graduates in research fields and in the socio-economic environment.
The acquired skills are essential for occupations such as accounting and auditing researcher, chartered accountant, internal or external auditor, tax consultant, university teacher and financial analyst, according to the classifications defined by ESCO. The program curriculum, organized around advanced training and applied research activities, is designed to meet current and future occupational requirements, supporting the integration of graduates into the national and international professional environment. However, there is no centralization of the skills and learning outcomes related to the entire study program.

✓ Recommendations

- Creating an annex to the Curriculum that centralizes the expected learning outcomes, presented in the Course Syllabuses;

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

UBB is committed to ensuring the implementation of the principles of student-centered learning through a flexible curriculum and the use of innovative teaching strategies. To support the work of the Vice-Rector for Education – Curriculum, the UBB Teaching Council was established, which has an essential role in the

development and monitoring of educational policies, ensuring the coherence and relevance of study programs. Through its activity, curricular adaptability is promoted and interactive teaching methods are encouraged, based on collaboration and the development of students' critical thinking.
The doctoral university study program related to the doctoral field of Accounting organized within the SD SEGA is designed and carried out in accordance with the principles of student-centered learning, which support the autonomy, active participation and responsibility of doctoral students in their own training and research path. The implementation of these principles is ensured through a flexible curricular design, which allows the choice of research topic, doctoral supervisor and study resources, depending on individual research interests and the specific topic. Teaching activities are carried out according to the curricula and Course Syllabuses updated annually. The curriculum is built so that the objectives, competencies and expected results are pursued in a feasible manner, and the contents and activities are realistically correlated with them. The Course Syllabuses include learning outcomes (knowledge, skills, responsibility and autonomy) and minimum performance standards, which increases the transparency and assumption of the formative path. Teaching activities, as well as guidance activities, use methods that activate the doctoral student and shift the emphasis from the unilateral transmission of information to critical and collaborative learning: debates, projects (including in teams) and applied research/analysis tasks, calibrated on achieving learning outcomes and developing academic autonomy. The university has organized summer schools, workshops and communication sessions on the issues of pedagogy and university didactics.
Student activity is regulated by the Regulation on the professional activity of students based on the European Credit Transfer System (ECTS), as well as by the Code of Student Rights and Obligations. These provide for continuous feedback mechanisms, emphasizing the importance of student involvement in the educational process.

- ✓ Analysis of the state of facts

The principles of student-centered learning are imperative for the academic and professional training of young people, and personalizing mentoring can better meet their needs. The mentoring program and the use of modern teaching methods are an effective way to prepare students. The meeting with doctoral students confirmed the institution's commitment to implementing student-centered education. The educational process is also supported by the digital infrastructure of FSEGA and UBB, including the Moodle and SIS platforms, which facilitate access to scientific resources, research tools and continuous feedback mechanisms. UBB's institutional structures, such as the Teaching Council and the regulations on student activity, strengthen the active participation of doctoral students in the educational process and in the periodic updating of the curriculum.

- ✓ Recommendations – Not applicable.

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

UBB provides multiple opportunities for the mobility of doctoral students and teaching staff. Thus, doctoral students have access to Erasmus mobilities, information about which is posted publicly and transparently on the website of the International Cooperation Center. UBB doctoral students can also participate in mobilities with physical and/or virtual presence through summer schools and Blended Intensive Programme (BIP) programs, after which they accumulate transferable ECTS credits. The granting of credits is made in accordance with the Operational Procedure for the approval of extracurricular activities and the granting of transferable credits for Blended Intensive Programme (BIP) programs, spring/summer/autumn/winter schools and other types of programs with a reduced learning volume.
Also, UBB's membership in the EUTOPIA Alliance of European Universities, an alliance formed by prestigious European universities, whose ambitious objective is to redefine the future directions of European university education, enhances the opportunities for international mobility of students and teaching staff.

International co-supervision doctorates offer mobility opportunities for enrolled students.

✓ Analysis of the state of facts

Doctoral students in the field of Accounting benefit from international mobility opportunities during their doctoral training. In the period since the last ARACIS evaluation, a number of 5 doctoral students from DSUD Accounting participated in 7 international mobility internships in universities in France, Italy, Moldova, Ukraine and Sweden (UBB_SDSEGA_Mobilitati_doctoranzi_CONTABILITATE.pdf). Information about the selection of students for Erasmus mobility is published on the FSEGA website.

Also, within the co-tutored doctorates conducted, 2 doctoral students from DSUD Accounting participated for periods of over one semester at partner universities in Nice, France and Naples, Italy.

Doctoral students enrolled on the European Doctorate trajectory included an internship at a European university in their doctoral training. One doctoral student completed such an internship at Jonpingen Business School, Sweden during 2025.

✓ Recommendations – Not applicable.

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

At UBB level, in order to ensure equal opportunities for all students and employees, inclusive institutional policies have been implemented, updating and completing two essential guides: the UBB Gender Equality Guide and the Anti-Discrimination Guide. The university has established procedures dedicated to mental health for students and employees, designed to support an inclusive and open academic environment. UBB continued the program to increase social equity by implementing the CNFIS-FDI-2023-F-0394 project, entitled Increasing the capacity for inclusion through adequate academic support measures – Open2UBB, facilitating access to higher education, aligning the educational offer with the labor market and strengthening the university's capacity to respond to societal challenges through sustainable and social equity measures.

✓ Analysis of the state of facts

SD SEGA PhD students benefit from inclusive policies and an academic framework adapted to their professional and cultural diversity. They are supported through mentoring mechanisms and continuous dialogue with program coordinators and managers, to facilitate academic integration and research progress. Access to PhD admission is unrestricted and the selection assessment strictly takes into account linguistic competences and research skills, regardless of nationality and educational background. The guidance of PhD students, as an internal policy, is personalized for each PhD student, in relation to their learning speed, behavior, transversal skills, in a non-discriminatory manner and in a preventive approach. The curricular flexibility and the support offered by the guidance and academic integrity committees allow the personalization of the doctoral path according to the potential and aspirations of each student.

✓ Recommendations – Not applicable.

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

UBB promotes student freedom of choice in choosing study alternatives (specializations, language of study, courses, seminars, forms and tasks of study, assessment, etc.) by increasing the share of optional and facultative courses within academic programs and by diversifying the typology of complementary study programs. FSEGA and SD SEGA ensure access to adequate resources and support services in relation to student needs. Through its digital and institutional infrastructure, it ensures doctoral students in SD SEGA access to educational resources and support services adapted to individual learning and research needs. Within SD SEGA, the Accounting field, doctoral students are ensured access to resources and support services for learning and research, appropriate to the doctoral cycle and individual needs.

At UBB level, the Center for Students with Disabilities (CSD) operates, which plays an essential role in identifying effective solutions for the assessment of students with disabilities in optimal conditions, as well as in remedying accessibility problems. CSD also provided teachers with recommendations on adapting study materials for students with special needs. CSD's efforts were supported by the institutional development fund, through the CNFIS-FDI-2024-F-0292 project implemented in 2024.

At the FSEGA level, students are provided with access to resources and support services tailored to individual needs. The library is equipped with specialized materials, laboratories are modernized, there are digital platforms for learning and administrative resources accessible online. Mentoring and academic counseling activities complement these services, providing personalized support for students who need guidance in their educational journey.

✓ Analysis of the state of facts

The educational infrastructure, digital platforms and support services offered by SD SEGA are diversified, integrated and adapted to the specifics of doctoral studies. This creates the conditions for the efficient conduct of the learning and research process, supporting the autonomy of doctoral students and the quality of scientific results. Also, access to anti-plagiarism checking, international databases and advanced electronic resources contributes to the consolidation of the culture of academic ethics and the increase of the quality of research activities. The concern for inclusion and accessibility at the UBB level guarantees the equitable participation of all students, including those with special educational needs.

✓ Recommendations – Not applicable.

The indicator is: fulfilled.

Criterion B.5. Learning outcomes

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

✓ Presentation of the state of facts

The learning outcomes of the Accounting doctoral domain are described through documents publicly available on the pages of the Doctoral School of Economic Sciences and Business Administration (SDSEGA) and of the UBB Doctoral Studies Institute (ISD): the curricula of the advanced training programme and the course syllabus of each discipline, which set out the professional and transversal competences, the content and the expected results. The general framework of the doctoral studies is

presented on the ISD page on the conduct of doctoral studies and is detailed in the UBB Regulation on the organisation and conduct of doctoral studies.
At domain level, the intended outcomes combine advanced knowledge in accounting with research competences (design and conduct of original research, academic writing, research ethics) and are reflected in the individual study plan agreed between the doctoral student and the supervisor.

✓ Analysis of the state of facts

The description of the learning outcomes is coherent, publicly accessible and consistent with a level-8 qualification: it can be traced from the published curricula and course syllabus to the individual study plan, so that doctoral students and supervisors share the same expectations regarding the content of the disciplines. The sample of course syllabus files and individual study plans examined during the on-site visit confirmed this consistency.

✓ Recommendations

- Development and publish on the SDSEGA page a matrix correlating the disciplines of the advanced training programme with the competences of the doctoral qualification.

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

During the advanced training programme, the achievement of the learning outcomes is checked through ongoing examinations, recorded in the AcademicInfo academic-records platform and expressed in transferable credits. During the individual research programme, progress is checked through the research reports presented before the guidance committee and through the annual evaluation of the doctoral student, according to the UBB Regulation on the organisation and conduct of doctoral studies.
Completion of studies is verified through the public defence of the thesis, organised according to the ISD procedure on the public defence of theses and announced in the SDSEGA calendar of public defences; the defence is preceded by the similarity check carried out under the UBB framework on preventing and combating plagiarism. Complementarily, the quality of the teaching activities is monitored through the anonymous evaluations coordinated by the Qualitas Centre and completed by students in AcademicInfo.

✓ Analysis of the state of facts

The verification chain is continuous: ongoing examinations, publicly presented research reports, annual evaluation and the public defence, and each stage follows a set of public rules and records that ensure the traceability of the entire research period. The evidence consulted during the on-site visit (examination records in AcademicInfo, research-report schedules and defence files) confirmed the effective application of this mechanism.

✓ Aspects that constitute best practice examples

The public calendar of thesis defences and the systematic similarity check prior to the defence make the final verification stage fully transparent.

✓ Recommendations – Not applicable.

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

Admission to the Accounting doctoral domain is organised as a competition, based on the UBB Admission Methodology for doctoral studies for the 2026–2027 academic year, published on the ISD page dedicated to doctoral admission and applied at faculty level through the SDSEGA admission page.
The procedure comprises: advance publication of the available positions and of the school-specific evaluation criteria; online registration; a written specialty test and an interview before a committee chaired by the supervisor; a minimum admission average of 7.00; an appeals mechanism; and staged publication of provisional and final results. Enrolment is confirmed through the signed study contract and the individual study plan.

✓ Analysis of the state of facts

The admission procedures are public, rule-based and applied consistently through ISD and SDSEGA, with clearly defined stages, committees, thresholds and deadlines. The records of the most recent admission session, checked during the on-site visit (announced criteria, committee decisions, results), confirmed their effective application.

✓ Recommendations

- Keep a visible archive of the domain-specific evaluation criteria and the test syllabus for each admission session, including previous ones, on the SDSEGA admission page.

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

The UBB Admission Methodology for 2026–2027 expressly prohibits any form of direct or indirect discrimination and guarantees equal access conditions for all categories of candidates. It establishes concrete support measures for vulnerable groups: state-subsidised places reserved for Roma candidates; the possibility for candidates with disabilities to register under adapted arrangements, supported by the ISD facilities described on the page dedicated to candidates with disabilities; fee exemptions and reductions; and publication of results in compliance with personal-data protection.

✓ Analysis of the state of facts

The equity and equal-opportunity provisions are explicit, operational and integrated into the standard admission procedure, rather than treated as exceptions. They cover the categories envisaged by the indicator, including candidates with special educational needs and/or disabilities.

✓ Recommendations

- Add to the SDSEGA admission page a short note describing all the resources available to candidates with special educational needs or disabilities, both during the admission tests and throughout the doctoral studies.

T 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

The professional activity of doctoral students is defined by the UBB Regulation on the organisation and conduct of doctoral studies and by the institutional rules published by ISD in the section on UBB doctoral regulations, applied at doctoral-school level through the SDSEGA regulations and procedures page.

The relationship with each doctoral student is formalised through the doctoral study contract and the individual study plan, which set out the rights, the obligations, the study route and the reporting and evaluation obligations, up to the public defence of the thesis. The academic record (grades, credits, evaluations) is managed in AcademicInfo.

✓ Analysis of the state of facts

The applicable regulations are complete, public and applied through standard institutional instruments (study contract, individual study plan, annual evaluation, AcademicInfo records), providing a clear and traceable framework for the doctoral journey. The sample of study contracts and annual-evaluation records examined during the on-site visit confirmed their consistent application.

✓ Recommendations

- Consolidate on a single page of the SDSEGA website the key documents of the doctoral route (regulation, study-contract and study-plan templates, evaluation calendar).

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

The internationalization process of Babeş-Bolyai University (UBB) is well documented and supported by a solid set of institutional evidence, with internationalization activity reflected in great detail.
The REI presents a comprehensive range of indicators demonstrating UBB's sustained and accelerated trajectory of international engagement. At the institutional level, UBB holds a leading national position both in terms of attracting Erasmus+ funding and the total number of Erasmus beneficiaries, maintaining active cooperation agreements with universities around the world.
UBB is a member of the EUTOPIA European University Alliance. The alliance operates through several collaborative programs with direct relevance to the internationalization of doctoral research: Connected Communities (CCs), the EUTOPIA Young Leaders Academy (YLA), the DISCOVER Program, and the Sustainability Officers Network (SON).
Further evidence of progress and performance in UBB's internationalization process is the fact that, since 2020, UBB has been a member of The Guild. Overall, following the visit to UBB, a well-founded and multidimensional assessment of UBB's internationalization capacity was found, combining structural infrastructure, strategic alliances, performance in attracting funding, and community engagement. The evidence presented in the REI is consistent with UBB's five-star QS university status, reconfirmed in 2025, and with its positioning in international university rankings.

✓ Analysis of the state of facts

UBB's performance within the Erasmus+ programme is supported by concrete and verifiable data. In the last academic year, UBB recorded over 2,000 foreign students who came through Erasmus+ mobility programmes, reflecting the continuous strengthening of its internationalization capacity. More factual information can be found here. In addition, UBB ranks first in Romania among universities and second nationally (UEFISCDI) in attracting funding through the Horizon Europe programme. It was found that:
The transfer of the benefits of institutional internationalization to the doctoral field is concretely demonstrated.
The active policy of attracting international researchers is confirmed by the periodic organization of lectures and mentoring sessions with prestigious guests from abroad. Evidence of these activities is publicly available on the FSEGA website.

A recurring event with direct impact on doctoral students is CEBSS, to which doctoral students are invited as a priority, ensuring their exposure to frontier research and to the international academic community.
From the perspective of evaluating the degree of fulfillment of the indicator, the analyzed situation confirms that the Accounting field within the SD SEGA carries out real and documented international cooperation activities, supporting both doctoral student mobility and collaboration in academic and research activity. UBB's institutional infrastructure, combined with the personal collaboration networks of doctoral supervisors and the active policy of inviting international researchers, creates a doctoral environment with genuine international openness.
The international collaboration of doctoral supervisors is directly reflected in the training of doctoral students.

✓ Aspects that constitute best practice examples

The periodic CEBSS event as an institutionalized mechanism for exposing doctoral students to frontier international research:
The active policy of inviting international researchers, with individual mentoring sessions: the Accounting field associated the visits of invited international researchers, including Giuseppe Nicolò, Mara Sintejudean, and Ionela Andreicovici, with individual mentoring sessions dedicated to doctoral students.
The involvement of doctoral students in research projects with competitive national and international funding.

✓ Recommendations

- Development and maintenance of an annual centralized document of international cooperation activities at the doctoral field level.

The indicator is: fulfilled.

Criterion B.9. Scientific research results

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

✓ Presentation of the state of facts

The Internal Evaluation Report documents the integration of research into the doctoral educational process at the SD SEGA level through several categories of evidence.

- The research-oriented curricular framework is explicitly structured in the SD SEGA curriculum, publicly available. The curriculum includes courses with a methodological and research profile: Scientific Research Methodology, Advanced Methods of Quantitative and Qualitative Analysis, Research Ethics and Integrity, and Doctoral Research Seminars. These courses are oriented toward direct applicability in the development of the doctoral thesis and in the integration of doctoral students into the international scientific community.
- The alignment of doctoral students' research interests with supervisors' expertise is facilitated through the publication of the document Scientific Profile/Research Topics of SD SEGA Doctoral Supervisors. This document allows candidates and doctoral students to select research topics in relation to the competencies and research directions of the available supervisors.
- The involvement of doctoral students in research activities is achieved through: participation in ongoing national and international research projects, the writing and publication of scientific articles in specialized journals, participation in national and international conferences and workshops, as well as collaboration in interdisciplinary teams.

✓ Analysis of the state of facts

Analysis of the evidence presented in the REI allows the following findings to be formulated regarding the degree of fulfillment of the indicator:

The coherence between curriculum and research is well demonstrated. The inclusion in the curriculum of courses with an explicit methodological profile, particularly Qualitative Research Methods in Business and Accounting, a specialized course proposed by the supervisors in the Accounting field, shows that methodological training is treated as an essential component of the doctoral journey, not as a formal obligation. The orientation of these courses toward direct applicability in thesis development ensures an organic link between teaching activity and doctoral students' research activity.
The quantitative research results of doctoral students are significant and verifiable. A total of 130 publications for the 2019–2025 period, of which 16 are WoS-indexed and 17 are with prestigious international publishers, represents a solid indicator of the conversion of learning outcomes into authentic scientific output. The presence of publications in Q1 and WoS journals confirms that doctoral students do not publish exclusively in easily accessible journals, but reach high quality standards, comparable to the requirements of the international academic community in the field.
Participation in prestigious international conferences strengthens the integration of doctoral students into the scientific community. The 144 participations with reports at conferences and other events in the country and abroad demonstrate that the dissemination of research results is not limited to publishing, but also includes oral dissemination before the international academic community in the field, with direct effects on the visibility of doctoral students and the feedback received on ongoing research. The REI explicitly mentions: the IAAER-ACCA Central and Eastern European Accounting Scholars Research Workshop (2022 edition), the IAAER-ACCA Early Career Researcher Development Program, the EAA Annual Congress, and the International Conference on CSR, Sustainability, Ethics & Governance. These events are recognized within the international accounting research community, and the presence of SD SEGA doctoral students at them confirms their integration into the specialized academic circuit. In addition, 56 further participations without accompanying papers at various national and international events were recorded.
The alignment of doctoral students' research topics with the scientific directions of their supervisors is coherently demonstrated. The REI documents a clear logical chain: doctoral supervisors addressed, in their own competitively won projects, topics such as sustainable development, digitalization in accounting and auditing, integrated reporting, and gender accounting, while doctoral students developed research derived from these thematic areas, presented at international conferences along three main directions: digitalization of accounting and auditing; sustainability, ESG, and non-financial reporting; and financial reporting quality and audit risk. This thematic continuity from supervisors' projects to doctoral students' theses constitutes solid evidence of the integration of research into the educational process.
The integration of doctoral students into international research networks is documented by name and is verifiable. The REI identifies the individualized participation of doctoral students in events organized by prestigious international networks. The explicit naming of doctoral students and their years of participation lends credibility to the claims and allows cross-verification against the attached documents.
The involvement of doctoral students in competitively funded research projects is documented through four projects carried out between 2021 and 2025, with doctoral supervisors acting as project directors: ECO-ESDECO (AUF, 2023–2024, dir. Bota-Avram), NUMECO (AUF, 2023–2024, dir. Tiron-Tudor), Digitalization Impact on the Accounting Profession (KPMG Romania, 2023–2024, dir. Tiron-Tudor), and the Project for Young Researchers from the Diaspora (PN-IV-P2-2.2-MCT-2025-0100, dir. Tiron-Tudor), see supporting documentation and project list. The existence of projects funded by both public (AUF) and private (KPMG) entities demonstrates the field's capacity to attract resources from diverse sources and to connect doctoral research with professional realities.

- ✓ Aspects that constitute best practice examples
  - The course Qualitative Research Methods in Business and Accounting represents an example of good practice through its structure, fully oriented toward the research process, from topic formulation to the dissemination of results.
  - The publication of supervisors' scientific profiles as a tool for informed topic selection.
  - Publication in Q1 journals (AIS) with co-authorship between supervisor and doctoral student.
- ✓ Recommendations – Not applicable

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

Institutional monitoring of scientific performance is ensured through the UBB Academic/Scientific Activity Management application, an integrated information system that records in real time the publications, awards, and national and international recognitions of members of the SEGA academic community. Following the visit to UBB, it was found that this platform constitutes the core infrastructure for the ongoing reporting and monitoring of research visibility.

Institutional recognition of UBB's international visibility is confirmed through two reference instruments: QS Five Stars status (world-class university) and consistent first-place national positioning in the Metaranking. Further information available at: qualitas@ubbcluj.ro.

The visibility of doctoral supervisors' publications in the Accounting field is demonstrated by their consistent presence in journals indexed in Web of Science and Scopus. Doctoral students have published in WoS- and Scopus-indexed journals such as Amfiteatru Economic, International Journal of Strategic Property Management, Interdisciplinary Description of Complex Systems, Finance Research Letters, Accounting Research Journal, Journal of Organizational Change Management, Accounting Perspectives, and The Journal of Risk Finance. Publications adjacent to the Accounting field, in the areas of sustainability and digitalization, also appear in journals such as: Technological Forecasting and Social Change, Business Strategy and the Environment, Corporate Social Responsibility and Environmental Management, Journal of Service Management, European Journal of Innovation Management, Journal of Innovation and Knowledge, Sustainable Development, and Energy Economics.

Membership in the international network CESEENet (Central and South-East European PhD Network), dedicated to doctoral students and doctoral supervisors from economics-focused institutions in Central and Eastern Europe, is documented and verifiable at: https://ceseenet.org/.

✓ Analysis of the state of facts

Analysis of the evidence presented allows the following findings to be formulated regarding the degree of fulfillment of the indicator, identifying the documented strengths:

(a) The international visibility of the research is supported by solid and verifiable institutional evidence. These recognitions lend credibility to the REI's claims regarding the international impact of research conducted within SD SEGA.

(b) The diversity of journals in which members of the Accounting field publish reflects a mature publication strategy oriented toward the international specialized community.

(c) The expansion of publications into adjacent areas, such as sustainability and digitalization, in Q1 AIS journals, is evidence of the field's capacity to produce interdisciplinary research with high visibility, addressing highly current topics on the international academic and professional agenda. These high-impact journals, going beyond the traditional boundaries of accounting, demonstrate the methodological and thematic openness of the group.

(d) Institutional monitoring through the UBB academic activity management platform ensures a systematic and continuous framework for tracking scientific output, eliminating the risk of underreporting or inconsistencies in the data presented to external evaluators. The existence of this integrated information system represents an infrastructural advantage over institutions that rely exclusively on periodic self-reporting by faculty members.

✓ Aspects that constitute best practice examples

- The use of the UBB Academic/Scientific Activity Management application as a centralized and permanent tool for monitoring the scientific output of all members of the SEGA academic community;
- The presence of publications by the Accounting field's group in high-impact journals demonstrates a mature publication strategy, one that leverages the interdisciplinarity of sustainability and digitalization research to access journals with broader audiences and higher impact factors than those typical of traditional accounting.

✓ Recommendations – Not applicable.

The indicator is: fulfilled.

DOMAIN C. Quality management

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

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

✓ Presentation of the state of facts

At the institutional level, Babeș-Bolyai University has a complete and hierarchical documentary framework for quality assurance, structured across several complementary levels: the Quality Assurance Policy, which establishes the general principles and strategic directions; the 2024–2029 Strategic Plan, which translates these principles into medium-term institutional objectives; the annual Operational Plans, which detail the concrete actions derived from the strategic plan; the annual Quality Assurance Programmes, which establish the priorities, planned actions, and performance indicators to be monitored year by year; and the Quality Manual, which regulates the operational procedures applicable across all university structures. All these documents are referenced in the Internal Evaluation Report (REI) as active hyperlinks to UBB's official websites (the Qualitas Centre and the Board of Administration, respectively), thereby ensuring the accessibility and direct verifiability of the sources by the external evaluation committee.
At the level of the Faculty of Economics and Business Administration, the quality assurance mechanism is operationalized through a dedicated structure: the FSEGA Quality Evaluation and Assurance Committee (CEAC FSEGA), whose nominal composition is established and approved annually by decision of the Faculty Council, including faculty members of various ranks (professors, associate professors, lecturers) as well as student representatives, thereby ensuring a participatory and representative character of the decision-making process. The Faculty has developed the FSEGA Quality Assurance Programme for the 2024–2029 period. The implementation of this programme is subject to a documented annual evaluation, such as the Evaluation of the FSEGA Quality Assurance Programme for 2024, approved by the Faculty Council, through which the actual values of the performance indicators are monitored against the established reference values, thus providing a factual, verifiable, and continuous basis for assessing the degree of fulfillment of the quality objectives assumed at the faculty level. It was found that evaluation reports for the FSEGA Quality Assurance Programme exist.

✓ Analysis of the state of facts

Based on the documentation made available, the indicator can be considered fulfilled, with the factual evidence going beyond the descriptive-declarative level present in the body of the REI report. The recent document Evaluation of the FSEGA Quality Assurance Programme for 2024 (no. 2423/16.10.2025) provides concrete evidence of the consistent application of quality assurance procedures, through the

annual monitoring (2020–2024) of a set of 24 performance indicators structured across the three quality domains (institutional capacity, educational effectiveness, and quality management), each with a reference value and documented evolution.

- ✓ Aspects that constitute best practice examples
  - an almost ninefold increase in Q1 publications in the Core Economics and Info Economics fields (EMPASRU standard): from 2 papers in 2020 to 18 in 2024
- ✓ Recommendations – Not applicable.

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

The institution's report describes a structured framework for stakeholder involvement, functioning at three complementary levels. At the university level, the annual internal evaluation of teaching-learning, research, and service activities is integrated into the Rector's Report, publicly debated in the Senate, while the Qualitas Centre (CQ) produces annual summary reports on collegial evaluation and on management evaluation of faculty members. A specific mechanism for consulting doctoral students is also mentioned, through the semester-based evaluation of teaching performance, carried out via the AcademicInfo platform (see also Qualitas reports and studies). At the FSEGA level, involvement is structurally supported through the composition of the CEAC Committee (which includes student representatives), through student representation of over 25% on the Faculty Council, and through the existence of an Office for Executive Education Development, whose stated role is to serve as a permanent interface with the business environment. This Office will soon also develop an Accounting Program. The Rector's Report also mentions a variety of consultation channels (periodic meetings, online questionnaires, focus groups, events with employers). The existence of a Doctoral Student Satisfaction Evaluation Questionnaire, applicable across all 32 of UBB's doctoral schools, structured around 33 quantitative items on a dual Likert scale (satisfaction + importance), supplemented with Net Promoter Score-type items and open-ended qualitative questions on positive aspects, unsatisfactory aspects, and improvement suggestions, constitutes an important methodological tool for the structured collection of doctoral students' feedback. The fact that the tool allows results to be disaggregated at the faculty and doctoral school level ensures its relevance for each doctoral field of study, including the Accounting field within SDSEGA (see Doctoral Internship Evaluation Report 2024–2025).

- ✓ Analysis of the state of facts

The situation found at the UBB and FSEGA level demonstrates the existence of an institutionalized system through which stakeholders' opinions are collected, processed, and used in implementing procedures. A triangulation of information sources is observed: internal evaluations, peer evaluations, student questionnaires, and consultations with employers and graduates, providing a diversified basis for decision-making. The integration of student representatives into decision-making structures (the Faculty Council, the CEAC Committee) and the existence of dedicated structures for engagement with the business environment (FSEGA Executive Education) confirm that these mechanisms are not merely formal, but operational, producing concrete effects on the revision of curricula and course content.

- ✓ Recommendations
  - Expanding the participation of employers and graduates in consultation processes regarding doctoral programmes, by involving them both in identifying research topics with practical relevance and in evaluating the competencies developed.

The indicator is: fulfilled.

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

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

✓ Presentation of the state of facts

At Babeş-Bolyai University, the institutional framework for university ethics was fully aligned, in 2024, with the new national regulations: Higher Education Law no. 199/2023, Government Decision no. 305/2024 on the Framework Code of University Ethics and Deontology, as well as the Framework Regulation on the organization and functioning of university ethics committees, approved by Order of the Minister of Education no. 6.869/30.09.2024. UBB's Code of Ethics and Professional Deontology was updated and adopted by Senate Decision no. 28/10.03.2025, being grounded in explicitly enumerated values: academic freedom, competence and professionalism, integrity, intellectual honesty, collegiality, loyalty, justice and fairness, non-discrimination and equal opportunity, and responsibility (UBB Code of Ethics 2025).
The UBB Ethics Committee functions as an independent structure in relation to the Senate and the Rectorate, based on its own Organization and Operation Regulation. The Committee's composition includes 3 students out of 11 members (27%).
The quantitative data published in the Ethics Committee's Annual Report for 2024 confirms the actual operationality of the mechanism. Alongside the Ethics Committee, the University Ombudsman mechanism has been functioning since 2020, formally regulated by Board of Administration Decision no. 7257/27.05.2024. UBB's Ethics Committee also has a Research Ethics Subcommittee (S-CEC), organized through a dedicated procedure, as well as an Academic Ethics Codex that compiles all applicable regulations. At the FSEGA level, the Ethics, Responsibility and Sustainability Committee operates with a proactive role, focused on prevention and awareness, and has organized workshops dedicated to both teaching staff and auxiliary/non-teaching personnel. Under the legislation, UBB's Ethics Committee remains the sole structure with authority to resolve complaints regarding misconduct.
At the doctoral studies programme level, ethical principles are promoted through the UBB Code of Student Rights and Obligations and through the course Research Methodology and Ethics, while compliance with integrity in scientific works is ensured through a dual institutionalized similarity-checking mechanism: iThenticate at the UBB level and Turnitin at the FSEGA level, with individual accounts for each doctoral supervisor.

✓ Analysis of the state of facts

Against the requirements of the indicator, the situation found demonstrates full compliance with the requirements: (i) the Ethics Committee operates on the basis of a regulation approved by the University Senate and updated in 2024–2025 in accordance with the new national regulations; (ii) the Committee's independence from the Senate and the Rectorate is explicitly established both through the normative framework and through incompatibility rules (Committee members cannot hold leadership positions such as rector, Senate chair, vice-rector, dean, vice-dean, department director, or research unit director); (iii) the 4-year term and the manner of constitution through elections and public call fully comply with the legal requirements. Beyond formal compliance, the Committee's operationality is confirmed by solid quantitative data: the existence of a public annual report, the monthly frequency of meetings, the complete handling (with no complaints left unresolved) of the 18 cases from 2024, as well as its complementarity with the Ombudsman mechanism, which provides an informal, preliminary means of mediation. The international recognition of the UBB Ombudsman mechanism (member of ENOHE and IOA) constitutes a significant additional element of credibility.

UBB's Ethics Committee is an independent structure for analyzing complaints regarding research ethics and university management. In 2024, 18 complaints were registered. Following discussions held with the Ethics Committee, it was established that none of these complaints concerned the Accounting doctoral field.

✓ Recommendations – Not applicable.

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

The institutional regulatory framework for the initiation, monitoring, and revision of doctoral degree programmes at UBB is anchored in Higher Education Law no. 199/2023, MEC Order no. 3020/2024 approving the Framework Regulation on doctoral university studies, as well as in UBB's Regulation on the organization and conduct of doctoral university studies, updated in 2024–2025 through Senate Decision no. 147/2024 and Senate Decision no. 32/2025.

The decision-making architecture regarding doctoral programme curricula operates across four interconnected levels: (i) the Council of the Doctoral School of Economics and Business Administration (CSD-SDSEGA); (ii) the Council of the Faculty of Economics and Business Administration (FSEGA); (iii) the Council for Doctoral University Studies (CSUD) of UBB; and (iv) the Curriculum Committee of the University Senate and the UBB Senate. This structure ensures multiple layers of verification for curricula and maintains alignment with institutional strategy, external accreditation requirements, and the objectives of the Institutional Quality Plan (PIC). The SD-SEGA Regulation, updated in July 2025 (available here), establishes that the Doctoral School organizes doctoral studies in seven fields: Cybernetics and Statistics, Accounting, Economics, International Economics and Business, Finance, Management, and Marketing. The SD-SEGA Council meets frequently, sometimes more than once a month, and the minutes of its meetings are recorded in a register. For the Accounting field, the individual doctoral study plan is drawn up for each doctoral student as an annex to the study contract. The advanced-studies-based training programme (doctoral Stage I) is equivalent to 12 weeks of teaching activity, a maximum of 144 hours, structured around methodological courses (Quantitative and Qualitative Research Methodology, Research Ethics and Scientific Authorship) and specialized courses, from which doctoral students may also choose courses offered by other UBB doctoral schools, provided they align with their thesis topic. The FSEGA Doctoral Papers Guide is publicly published (available here), and the updated 2026 list of doctoral supervisors in the Accounting field includes five names: Prof. Dr. Adela Deaconu, Prof. Dr. Adriana Tiron-Tudor, Assoc. Prof. Dr. Cristina Boța-Avram, Assoc. Prof. Dr. Cristina Silvia Nistor, and Assoc. Prof. Dr. Alexandrina Ștefănescu, a significant expansion compared to the three supervisors in place at the time of the 2021 ARACIS evaluation. Stakeholder consultation in revision processes is operationalized through several documented mechanisms: the participation of doctoral students in the SD-SEGA Council with a minimum representation of 25% (in accordance with Article 10 of the UBB Regulation); the semester-based administration of the Doctoral Student Satisfaction Evaluation Questionnaire via the AcademicInfo platform (an operational procedure of the Qualitas Centre); periodic peer evaluation of doctoral supervisors every 5 years; as well as consultations organized through the Office for Executive Education Development (FSEGA Executive Education) with representatives from the business community. A concrete example of how these consultations have been put to use is the Strategic Governance and Board Leadership Program, a partnership with Columbia Business School Executive Education, featuring testimonials from companies

such as Kaufland România, NTT DATA Romania, and DAS Engineering Grup (see press release and FSEGA Executive Education).

✓ Analysis of the state of facts

The organizational structure applies the procedures for initiating, monitoring, and revising doctoral programmes consistently, with demonstrable impact on quality assurance. The complete traceability of the decision-making flow (CSD-SDSEGA → CFSEGA → CSUD → Curriculum Committee → Senate) ensures successive compliance checks and, through publication, provides transparency to stakeholders. The updating of internal regulatory documents (the 2025 SD-SEGA Regulation, the annually updated curriculum, the publicly available Doctoral Papers Guide) demonstrates a functional revision cycle.
The impact of these procedures is confirmed by several concrete indicators: (i) the expansion of the number of doctoral supervisors in the Accounting field from 3 (2021) to 5 (2026); (ii) the Doctoral School's expansion from 6 to 7 doctoral fields, with the integration of International Economics and Business; (iii) accession to an international MSCA doctoral network in 2025; (iv) the high frequency of SD-SEGA Council meetings (sometimes multiple times a month), documented through meeting minutes; (v) the 90.9% employability rate of SDSEGA graduates from the 2023 cohort, the highest among all UBB doctoral schools (Rector's Report 2025, Annex 2, Table 4).

✓ Aspects that constitute best practice examples

- The existence of the Office for Executive Education Development (FSEGA Executive Education) as a permanent structure dedicated to dialogue with the business community, through which internationally significant programmes are run, such as the Strategic Governance and Board Leadership Program, in partnership with Columbia Business School Executive Education, represents a replicable institutional model for ensuring continuity in consultations with employers.

✓ Recommendations – Not applicable.

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

The process of initiating, authorizing, accrediting, monitoring, and periodically evaluating doctoral fields of study at UBB is structured in successive stages, with the explicit involvement of several structures and categories of stakeholders: (a) preparation of the files at the doctoral school level and endorsement by the Doctoral School Council (CSD); (b) submission for endorsement to the Faculty Council to which the doctoral school belongs; (c) forwarding to the Institute of Doctoral Studies (ISD) for verification and endorsement by the Council for Doctoral University Studies (CSUD); (d) endorsement by UBB's Board of Administration; (e) approval by the University Senate, following prior review by the Senate's Curriculum Committee. This architecture is operationalized through UBB's Regulation on the organization and conduct of doctoral university studies (Senate Decision no. 483/2020, as amended by HS 147/2024 and HS 32/2025, available here) and through the SD-SEGA Regulation, updated in July 2025 (available here).
The structural involvement of stakeholders is guaranteed through explicit regulations: (i) representation of doctoral students in the CSD-SDSEGA at a minimum proportion of 25% (Article 10 of the UBB Regulation); (ii) student representation on the FSEGA Faculty Council of over 25% of members, with each study programme represented, so that curricula are approved with the direct participation of the beneficiaries. The structured collection of doctoral students' opinions is carried out through the Doctoral Student Satisfaction Evaluation Questionnaire, administered via the AcademicInfo platform.
Employer consultation is operationalized through several channels: (i) the Office for Executive Education Development (FSEGA Executive Education), which maintains ongoing dialogue with partner companies; (ii) programmes carried out in international partnership.

✓ Analysis of the state of facts

The model for stakeholder involvement in the implementation of procedures for initiating, monitoring, and revising doctoral programmes operates on three complementary levels: structural (representation in decision-making bodies), procedural (questionnaires, periodic consultations), and strategic (international partnerships, MSCA networks). This threefold articulation goes beyond the minimum requirement of indicator I.P.C.3.1.2 and provides multiple pieces of evidence of a participatory organizational culture.
Alumni are involved through a structured network, coordinated by alumni representatives designated at each faculty; in 2025, 66 events were organized with over 2,000 participants, and at FSEGA the Career Guidance and Counselling Centre (COCP-FSEGA) operates, which in 2025 provided counselling services to 37 FSEGA graduates across 55 sessions. The impact of these mechanisms is confirmed by the employability rate of SDSEGA graduates from the 2023 cohort: 90.9% employed within the first 12 months after the public defence, the highest among all 27 UBB doctoral schools.

- ✓ Recommendations
  - The publication of an Annual Community Engagement Report (Stakeholder Engagement Report) at the doctoral school level, detailing information by doctoral field, in order to ensure transparency in stakeholder involvement.

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

The institutional system for evaluating professional activity at UBB is structured around four complementary mechanisms, adopted through operational procedures of the Senate: (i) evaluation of teaching staff and researchers by management, (ii) collegial evaluation (peer evaluation), (iii) evaluation of teaching performance by students, administered each semester through the AcademicInfo platform, and (iv) evaluation of the doctoral internship by doctoral students, introduced in March 2024 through Operational Procedure PO-AC-19. The procedural framework includes: the procedure for evaluation by management, the peer-evaluation procedure (approved by HCA 7575/12.06.2023), Operational Procedure PO-AC-19 for evaluating the doctoral internship (March 2024), the System Procedure on evaluating the professional performance of auxiliary and non-teaching staff, as well as the operational procedure on organizing and conducting the satisfaction evaluation process for undergraduate, master's, and doctoral students (available here). These documents establish standards, criteria, indicators, and methods for using the results. The semester evaluation questionnaire for undergraduate and master's students is accessible through the AcademicInfo platform and through the UBBApp mobile application (iOS and Android), available in four languages (Romanian, Hungarian, German, and English). The doctoral internship evaluation questionnaire, administered in May 2024 through the QuestionPro platform (managed by the Qualitas Centre, and distributed by the Institute of Doctoral Studies through the Doctoral Schools' secretariats), includes 34 items structured across four dimensions: D1 – learning environment (items 1–6), D2 – supervisory relationship (items 7–9 and 12), D3 – progress of the research project (items 10, 11, and 13), D4 – related activities (items 14–23), supplemented by item 24 on overall evaluation and two open-ended questions to identify positive aspects and areas needing improvement. The full report is publicly available here. Procedure PO-AC-19 includes an explicit mechanism for using the results: if the response rate exceeds 20% and the minimum number of valid questionnaires is 5, the results may be used for allocating doctoral study places, according to the weighting established by the University's management at CSUD's proposal; if the average score is 2.5 or lower, the doctoral school director must present a written improvement plan, reviewed by CSUD, the ISD director, and the faculty dean. The UBB Qualitas Centre publishes annually, as separate documents: Reports on the evaluation of teaching staff and researchers by

management, Reports on peer evaluation, and the Report on the evaluation of the doctoral internship by doctoral students (available here).

✓ Analysis of the state of facts

The organizational component analyzes the results of the semester-based evaluation of teaching staff performance by students through a fully articulated mechanism that goes beyond simple data collection. The existence of a functional cycle: collection (AcademicInfo/QuestionPro) → analysis (Qualitas Centre) → reporting (published annual reports) → utilization (decisions at the level of CSUD, ISD, the FSEGA CEAC Committee, and the FSEGA Council), demonstrates the maturity of the procedure. The introduction of the specific procedure for evaluating the doctoral internship represents a major qualitative step, as it formally differentiates the questioning of doctoral students from that of undergraduate/master's students and includes mechanisms with direct consequences for resource allocation.

The results of the 2023–2024 doctoral internship evaluation, at the level of the Doctoral School of Economics and Business Administration (SDSEGA), are as follows:

- Response rate: 36.5% (23 respondents out of 63 active doctoral students): significantly above the UBB average of 27.2%, placing SDSEGA among the 19 doctoral schools (out of 31) that exceeded the 20% threshold required for using the results in the place-allocation process.
- Overall evaluation average (item 24): 4.14 out of 5, slightly below the UBB average (4.23).
- Scores by dimension for SDSEGA: D1 - learning environment: 4.20; D2 - supervisory relationship: 4.43; D3 - progress of the research project: 4.28; D4 - related activities: 4.12; international experience: 4.25.
- The highest scores obtained: item 9 - the supervisor's support in improving performance on the scientific component of the thesis (4.64) and item 8 - enriched perspectives provided by the supervisor (4.59), confirming the quality of doctoral supervision.
- The critical aspects identified: item 15 - the opportunity to work in research teams/projects (3.13, one of the lowest scores at SDSEGA) and item 1 - the adequacy of the course offering to the needs of thesis completion (3.74). (Report on the Evaluation of the Doctoral Internship 2023–2024, UBB Qualitas Centre (August 2024))

✓ Recommendations

- Increasing the participation rate of students in the evaluation process through awareness campaigns and incentives for completing the questionnaires.

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

At Babeș-Bolyai University, the IT infrastructure for collecting and analyzing data related to internal quality assurance is structured around three integrated systems developed within the UBB Information Systems Centre, complemented by specialized applications at the FSEGA level.

The AcademicInfo system constitutes the backbone of academic record-keeping, with functionalities across seven main modules: (a) Admissions, (b) Academic Records, (c) Student and Faculty Access, (d) Fees, (e) Fees – financial department, (f) Evaluation of Teaching Performance by Students, and (g) Graduate Labour Market Insertion. The system provides multilingual support, integration of curricula at the UBB level for all types of teaching activities (undergraduate, master's, doctoral, continuing education modules), as well as the mechanism for online completion of semester course-evaluation questionnaires by students, also accessible through the UBBApp mobile application (iOS and Android).

The ManageAsist system supports financial-accounting and administrative activity, with the following features: distributed access, an integrated database at the level of UBB administration, modelling of the

UBB organizational chart, modelling of information flows between administrative structures, and the generation of reports serving as structured managerial support, based on security levels and access rights depending on position within the organizational chart.
The UBB Academic/Scientific Activity Management application (accessible at infocercetare.ubbcluj.ro), launched in 2006 and revised in 2019, manages in an integrated manner the research activity results of all UBB faculty members and researchers. The system ensures the calculation of research scores and the generation of summaries at individual, department, faculty, and university level, being currently used both for peer evaluation (inter-evaluation) and for evaluation by management, as explicitly stated in the Peer-Evaluation Procedure (HCA 7575/12.06.2023).
At the FSEGA level, the infrastructure is complemented by:

- FSEGA SIS (Student Information System): the faculty's own platform for managing student documents, including registration for the bachelor's/dissertation exam, uploading of final-year theses, and specific requests; authentication uses the institutional email (prenume.nume@stud.ubbcluj.ro) and the unique personal code (CUP) generated in AcademicInfo;
- Moodle FSEGA: the platform dedicated to online teaching activity, used intensively since the pandemic period (2020) and maintained as a permanent tool (see DTIC services);
- UBB FSEGA Student Job Market (launched in July 2024): a comprehensive job platform for students, using an advanced artificial-intelligence algorithm to match employer offers with student profiles, developed under the coordination of the FSEGA dean.

For the evaluation of the doctoral internship, the QuestionPro platform is used, administered by the Qualitas Centre, in accordance with Operational Procedure PO-AC-19 (March 2024), with distribution through the Doctoral Schools' secretariats (see Qualitas team and insertiepm.ubbcluj.ro).
The collected data is used by the FSEGA CEAC, the Faculty Council, the management of the SDSEGA Doctoral School, and the Qualitas Centre for the preparation of annual reports (Report on the Peer-Evaluation Process, Report on the Evaluation of the Doctoral Internship, Report on the Evaluation of Teaching Performance by Students) and for the adoption of improvement measures (see Qualitas reports and studies).

✓ Analysis of the state of facts

The IT infrastructure described provides the organizational component with a genuine capacity to systematically collect and analyze the data needed for the internal quality assurance process. The existence of three integrated systems, proprietarily developed by UBB (not outsourced), ensures internal control over the data, adaptability to specific needs, and interoperability. For example, authentication in FSEGA SIS uses credentials generated in AcademicInfo, confirming functional integration. The annual publication of summary reports by the Qualitas Centre (peer evaluation, doctoral internship evaluation, teaching performance evaluation) demonstrates the actual use of the collected data in quality-assurance decisions.

✓ Aspects that constitute best practice examples

- The multilingualism of the AcademicInfo system (Romanian, Hungarian, German, English) reflects UBB's multicultural character and facilitates the genuine participation of foreign doctoral students in evaluation processes;
- The July 2024 launch of the UBB FSEGA Student Job Market platform represents an example of adaptation to international standards for the digitalization of career services, and constitutes a potentially important source of data on the skills required in the labour market, data that could feed into the revision processes of the doctoral curriculum in Accounting;
- The integration of usage data on digital educational resources: with Moodle FSEGA having been operational both during the pandemic period and at present, continuity is ensured in measuring the usage rate of learning resources.

✓ Recommendations – Not applicable.

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

UBB's public communication policy is carried out through a structured set of complementary channels: statements from the Spokesperson, press releases from the Communication and Public Relations Department (DCRP), press conferences, notice boards, the official website, the news portal, and institutional social media accounts (Facebook, X, LinkedIn, YouTube, Instagram). The DCRP's mission is to maintain the university's relationship with the media, to respond to inquiries or direct them to the competent departments, in accordance with Law 544/2001 on free access to information of public interest.

For doctoral study programmes, public information is structured at two levels:

At the institutional level, the UBB Institute of Doctoral Studies publishes in full the updated regulatory framework: UBB's Regulation on the organization and conduct of doctoral university studies (consolidated version, as amended by HS no. 147/2024 and HS no. 32/2025), operational procedures (including PO-AC-19 for the evaluation of the doctoral internship), the admissions calendar, the scholarship mechanism, as well as a list of contacts by field.

At the FSEGA / SD-SEGA level, the Doctoral School's public page is accessible, with subsections for: an overview of the Doctoral School, the SD-SEGA Regulation (updated in July 2025), the list of doctoral supervisors for all seven fields (including Accounting), the Doctoral Papers Guide, the admissions syllabus, and the calendar.

Digital tools for accessing information: (i) the FSEGA Chatbot, which provides automated answers to user questions about the educational offer, admissions, curriculum, and administrative matters; (ii) a Frequently Asked Questions section published separately for each admissions session (available here); (iii) the UBB single admissions platform.

The Accounting doctoral field is publicly visible through: (i) the SD-SEGA page, with the list of the five doctoral supervisors (Prof. Dr. Adela Deaconu, Prof. Dr. Adriana Tiron-Tudor, Assoc. Prof. Dr. Cristina Boța-Avram, Assoc. Prof. Dr. Cristina Silvia Nistor, Assoc. Prof. Dr. Alexandrina Ștefănescu), updated for 2026; (ii) the Institute of Doctoral Studies admissions page, with the admissions syllabus and results; (iii) the ARACIS external evaluation reports for the field, publicly available at www.aracis.ro.

✓ Analysis of the state of facts

The organizational component ensures the publication of, and access to, information of public interest through multiple, complementary, functional, and accessible channels. The existence of an integrated digital architecture (the UBB website, the FSEGA website, the doctoral portal, the admissions portal, the Chatbot, and the UBBApp mobile application), complemented by traditional communication (press releases, notice boards, conferences), provides positive redundancy and covers diverse categories of users, from prospective high-school applicants to international doctoral students. The publication of admissions information in five languages reflects UBB's embrace of its multicultural profile and facilitates international access.

✓ Aspects that constitute best practice examples

- The implementation of the FSEGA Chatbot as an automated tool for answering frequently asked questions.

✓ Recommendations – Not applicable.

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

Transparency of the decision-making processes at UBB is ensured through the full publication of decisions and governance documents, at several interconnected levels:
At the university level, the INFOUBB section (accessible from the official website) brings together information of public interest in accordance with Law 544/2001. The Senate portal publishes in full: (i) the decisions of the University Senate (HS), organized by year and number; (ii) the composition of the Senate, with structured representation by faculty, including student representatives; (iii) institutional regulations (the University Charter, the Organization and Operation Regulation, the Internal Regulation, cycle-specific study regulations, and the Doctoral Regulation). The Board of Administration similarly publishes its decisions (HCA). The traceability of decisions concerning doctoral studies is concretely visible through the publication, on the Institute of Doctoral Studies portal, of the documents attesting to the successive amendments of the UBB Regulation: HS no. 147/2024, HS no. 32/2025, and HS no. 64/2025, with direct links to the official PDFs, an example of good archival practice for tracking regulatory evolution.
At the faculty level, FSEGA publishes on its official website information on its leadership (Dean, vice-deans, Faculty Council) and the FSEGA CEAC Committee, while the page dedicated to the Faculty Council and Senate includes a section on the "Faculty Council and Senate - Students" (the FSEGA Student Council), where student representatives on decision-making structures are presented. At the Doctoral School level, the SD-SEGA page publishes information on the Doctoral School's organization, and the 2025 SD-SEGA Regulation explicitly establishes that: (i) the SD-SEGA Council includes a minimum of 25% doctoral-student representatives; (ii) two external members from abroad participate in the Council's decisions; (iii) SD-SEGA Council meetings are held frequently, sometimes several times a month, with minutes recorded in the doctoral school's register. Communication of decisions is carried out through: (i) immediate publication of adopted decisions on the Senate portal; (ii) transmission through faculty secretariats to teaching staff; (iii) communication through digital platforms (AcademicInfo, institutional email); (iv) immediate updating of regulatory documents on public pages (see INFOUBB and the Senate portal).

✓ Analysis of the state of facts

The organizational component ensures the transparency of decision-making processes through the systematic publication of decisions on public portals, through the visible traceability of regulatory amendments (successive versions of regulations with links to the amending decisions), and through the structural involvement of students and doctoral students in decision-making bodies. The existence of student representation structures at all decision-making levels (department, faculty, the SD-SEGA Council, the Senate) demonstrates the genuinely participatory, not merely formal, nature of the governance.

✓ Aspects that constitute best practice examples

- The use of a multi-channel digital infrastructure for disseminating decisions (the Senate portal, the Institute of Doctoral Studies portal, the FSEGA portal, the news.ubbcluj.ro portal, the UBBApp mobile application, and social media accounts) ensures positive redundancy and accessibility for different categories of users.

✓ Recommendations – Not applicable.

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

Babeș-Bolyai University has a well-established and diversified tradition of participating in external quality evaluations, encompassing mandatory legal evaluations, voluntary international evaluations, and strategic recognition mechanisms.

Mandatory legal ARACIS evaluations: At the institutional level, UBB has been evaluated by the Romanian Agency for Quality Assurance in Higher Education (ARACIS) three times (in 2009, 2014, and 2020) obtaining the highest rating, "High Degree of Trust," each time (also confirmed in ARACIS's public reports). Annually, UBB submits study programmes and fields to ARACIS evaluation for authorization, accreditation, or reaccreditation. For the Accounting doctoral field, the most recent relevant ARACIS external evaluation took place through the site visit of 2–5 November 2021, with the Coordinator's Report published in December 2021 (available here), followed by the SDSEGA Coordinator's Report from July 2022 (available here).

Voluntary international evaluations: QS Stars (Quacquarelli Symonds): in 2018, UBB obtained 4-star university status; in 2021, for the first time for Romania, it obtained 5-star status, a world-class international university of excellence; in February 2025, the status was reconfirmed and strengthened, with a higher score than in 2021. The QS Stars audit assesses universities across nine dimensions: (1) Education, (2) Research, (3) Academic Facilities, (4) Employability, (5) Innovation/Knowledge Transfer, (6) Social Impact, (7) Diversity, Equity and Inclusion, (8) Effective Management, and (9) Internationalization (see press release). HR Excellence in Research (HRS4R): a European distinction awarded by the European Commission in 2018 to UBB for implementing the principles of the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers (see HRS4R page).

Strategic recognition through membership in European alliances: The Guild (since 2020); EUTOPIA (since 2021/2022); the University/National Metaranking: UBB has ranked 1st in Romania for nine consecutive years (see Metaranking Report 2023).

At the FSEGA/SDSEGA level: FSEGA regularly participates in ARACIS external evaluation processes, working actively with UBB's Curriculum Office to prepare self-evaluation reports, gather annexes, and implement measures resulting from external evaluations. For the Accounting field, the programme's administrative coordinator oversees the drafting of the specific section of the Internal Evaluation Report (REI); this coordinator, together with the other doctoral supervisors in the field, participates in evaluation committee visits, responds to ARACIS requests, and monitors the implementation of subsequent recommendations.

The 2021 ARACIS report on the Accounting doctoral field identified several strengths (modern research infrastructure, active international co-supervision arrangements, institutional similarity-checking procedures: iThenticate and Turnitin) and formulated minor recommendations.

✓ Analysis of the state of facts

The organizational component carries out the procedures related to the external evaluation process at a level that exceeds the minimum requirements of indicator I.P.C.8.1.1. The simultaneous existence of three types of evaluation (mandatory legal ARACIS evaluation, voluntary international QS Stars/HRS4R evaluation, and strategic recognition through membership in European alliances) demonstrates the maturity and diversification of the quality culture at UBB. The 2025 reconfirmation of the QS 5-star status, with a higher score than in 2021, confirms the institution's capacity to sustain performance over time across the nine evaluated dimensions, including those relevant to doctoral studies (Research, Employability, Internationalization, Good Governance). Collaboration with UBB's Curriculum Office in preparing evaluations is evidence of effective institutional coordination.

✓ Aspects that constitute best practice examples

- Diversification of external evaluation types across three complementary dimensions: (i) legal compliance evaluation (ARACIS), (ii) international excellence evaluation (QS Stars, HRS4R), and (iii) peer-review evaluation through strategic alliances (GUILD, EUTOPIA);
- The European HR Excellence in Research (HRS4R) distinction, obtained in 2018 and currently undergoing renewal, is directly relevant to doctoral studies, as HRS4R evaluates the implementation of the principles of the European Charter for Researchers, including

recruitment, professional development, mobility, and ethical aspects concerning early-career researchers (a category that includes doctoral students);
- Simultaneous strategic membership in GUILD (since 2020) and EUTOPIA (since 2021/2022) positions UBB as a consistent European actor, with access to mutual peer-review mechanisms and European benchmarks.

✓ Recommendations
- Strengthening the international recognition of study programme quality by developing partnerships with international professional organizations relevant to the fields of study, with a view to externally validating graduates' competencies.

The indicator is: fulfilled

IV. SWOT Analysis

Strengths:		Weaknesses:
✓ **Solid and up-to-date regulatory framework:** The DSUD Accounting field operates on the basis of specific regulations, methodologies, and procedures, periodically updated, ensuring compliance with academic and professional standards. ✓ **Modern, functional infrastructure and adequate educational facilities:** The faculty's spaces and equipment support high-quality teaching activities and applied research, and the lecture halls and laboratories are sufficient and well-suited for conducting the educational process under optimal conditions. ✓ **Advanced digital resources:** Digital platforms and electronic resources facilitate quick access to information, efficient communication, innovative teaching methods, and conditions for conducting research activities. ✓ **Dedicated and high-performing faculty:** Teaching staff are actively involved in supervising doctoral students and in supporting quality education, responding to	INTERNAL FACTORS	✓ The development of the Curriculum and Course Descriptions at the doctoral school level rather than at the doctoral field level limits the possibility of customizing the training, through the Advanced University Studies Programme (PPUA), for the Accounting field; ✓ The absence of a centralized document with the learning outcomes at the level of the DSUD Accounting field; ✓ The lack of provisions, within the Individual Research Programme, regarding the obligation to disseminate scientific research results.

<table>
<tr><td>students' academic and professional development needs.</td><td></td><td></td></tr>
<tr><td colspan="3">SWOT analysis</td></tr>
<tr><td>Opportunities:
✓ International openness and academic collaboration: The expansion of mobility opportunities for faculty and doctoral students to universities around the world contributes to improving the quality of the educational process and to developing a global perspective on the accounting profession.
✓ Access to projects and funding for research and training: The opportunity to participate in funding programmes for research, innovation, and mobility activities supports the professional and academic development of the university community.
✓ Extensive educational and professional partnerships: Inter-university collaborations and strengthened ties with the economic and institutional environment enhance the visibility of the DSUD Accounting field and create new research opportunities.</td><td>EXTERNAL FACTORS</td><td>Threats:
✓ Underfunding of education and research: Reductions in financial allocations limit investment in infrastructure, equipment, professional databases, and research projects, affecting the quality of doctoral training.
✓ Demographic decline: Falling birth rates and shrinking age cohorts may, in the medium and long term, lead to a decrease in the number of candidates.
✓ Academic migration: The departure of faculty members or students to institutions abroad reduces the pool of quality human resources, affects the continuity of programmes, and may diminish the field's attractiveness at the local level.
✓ Unpredictable legislative changes and professional regulations: Frequent changes to accounting, tax, and audit standards, or new accreditation requirements, may create challenges in aligning the field with current standards.</td></tr>
</table>

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	Updating the composition of the SD SEGA Council in accordance with the provisions of Law 199/2023 and its own organization and functioning regulations.
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 revising methodologies, regulations and implementation procedures.	F	
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 has the required qualifications and professional competences to teach the subject matters assigned to them in the job list.	F	- Inclusion in the committees for guidance and academic integrity, but also for teaching subjects in the PPUA, of several teaching staff from universities abroad; - Inclusion in the minutes of presentation of research projects / reports and of external UBB members present online at the defense, with the possibility of electronic signing of documents.
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	F	- Preparation of the Curriculum at the doctoral field level and inclusion within it of all activities specific to doctoral

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
	transferable study credits. It includes all learning, teaching, practical training, research and evaluation experiences, which, together, lead to a higher education qualification.		studies: PPUA and the Individual Scientific Research Program; - Distinct identification in the Individual Scientific Research Program of the activities for the dissemination of scientific research results, through participation in scientific conferences or the publication of articles, at least at the level of the minimum standards provided for the defense of the doctoral thesis.
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	Creating an annex to the Curriculum that centralizes the expected learning outcomes, presented in the Course Syllabuses;
11.	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.	F	
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	Development and publish on the SDSEGA page a matrix correlating the disciplines of the advanced training programme with the competences of the doctoral qualification.
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	Keep a visible archive of the domain-specific evaluation criteria and the test syllabus for each admission session, including previous ones, on the SDSEGA admission page.

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
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	Add to the SDSEGA admission page a short note describing all the resources available to candidates with special educational needs or disabilities, both during the admission tests and throughout the doctoral studies.
19.	I.P.B.7.2.1 The organisational component applies the regulations concerning the students' professional activity.	F	Consolidate on a single page of the SDSEGA website the key documents of the doctoral route (regulation, study-contract and study-plan templates, evaluation calendar).
20.	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.	F	Development and maintenance of an annual centralized document of international cooperation activities at the doctoral field level.
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	
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	Expanding the participation of employers and graduates in consultation processes regarding doctoral programmes, by involving them both in identifying research topics with practical relevance and in evaluating the competencies developed.
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	The publication of an Annual Community Engagement Report (Stakeholder Engagement Report) at the doctoral school level, detailing

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
			information by doctoral field, in order to ensure transparency in stakeholder involvement.
28.	**I.P.C.4.1.1** The organisational component analyses the results of the students' biannual evaluation of teachers.	F	Increasing the participation rate of students in the evaluation process through awareness campaigns and incentives for completing the questionnaires.
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	
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	Strengthening the international recognition of study programme quality by developing partnerships with international professional organizations relevant to the fields of study, with a view to externally validating graduates' competencies.

Summary Table of Performance Indicators – Degree of Fulfillment

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

Other, general recommendations that were not given within the analysis of a specific performance indicator can be presented here.
Sum up the number of analysed performance indicators, and specify how many were assessed as fulfilled, partially fulfilled, and unfulfilled, if any.

VI. Conclusions

A number of important aspects noted during the evaluation are reiterated here, and general conclusions are made about the quality of education delivered within the evaluated doctoral study domain.

As a result of the visit to Babeș-Bolyai University's Doctoral School of Economics and Business Administration, the external ARACIS Committee for evaluating the quality of the **Accounting doctoral field** of study unanimously decided **to maintain accreditation**. Specifically, the External Evaluation Report set out several recommendations, along with a SWOT analysis containing the external evaluation committee's assessments regarding the essential aspects of the organization of the doctoral field of study evaluated.

Propose and substantiate a decision.

Following the completion of the accreditation/maintaining accreditation procedure, the decision of the evaluation panel shall be one of the following:*

a) **maintaining accreditation** (MAC);

VII. Annexes

Enclose the schedule of the on-site visit, the list of the documents reviewed, as well as any other documents that are relevant for the evaluation procedure, which are referred to in the EER and cannot be accessed through links.

- *The timetable for the evaluation of the external quality evaluation visit*
- *Minutes of discussions with stakeholders*
- *Annex 1 – DS Faculty Mobility List*
- *Annex 2 – DS List of Research Projects*

* When the external quality evaluation for accreditation is performed with undergoing the procedure for obtaining a provisional authorisation to operate.

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

Instituţia de învăţământ superior/Organizaţia furnizoare de educaţie/ Higher Education Institution / Education Provider Organization: BABEŞ – BOLYAI UNIVERSITY, CLUJ - NAPOCA

Şcoala doctorală/ Doctoral School: Doctoral School of Economic Sciences and Business Administration

Domeniul de doctorat/ Doctoral Domain: ACCOUNTING

Obiectivul evaluării externe/ The objective of the external evaluation: *(autorizare de funcționare provizorie/acreditare/menținerea acreditării domeniului de doctorat) Menținerea acreditării*

Perioada vizitei de evaluare/ The evaluation period: *9 – 10 iulie 2026*

Comisia de experţi evaluatori ai ARACIS/Evaluation panel:

Nr./No.	Numele şi prenumele/ Last Name and First Name	Calitatea/Team role
2.	*Prof. univ. dr. Siminică Marian Ilie*	*Membru - Cadru didactic RNE*
3.	*Prof. univ. dr. Perciun Rodica*	*Membru - Evaluator internațional RNE-I*
4.	*Dincă Laurenţiu Gabriel*	*Membru - Student doctorand RNE-S*

Reprezentantul IÎS/OFE:

Nr./No.	Numele şi prenumele/ Last Name and First Name	Calitatea/Team role
1.	*Prof. univ. dr. Tiron-Tudor Adriana*	Responsabil DSUD Contabilitate

Intervalul orar/ *Hour*	Activităţi de evaluare/ *Evaluation activities*	Participanţi/ *Participants*	Locaţie/*Location* /Listă participanţi/*List of Participants*
Joi/ *Thursday*, 09.07.2026			
09:00-09:30	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*	221/FSEGA
09:30-10:10	Întâlnirea comisiei de experți în evaluarea externă a calității cu **reprezentanţii conducerii componentei organizatorice/** *Meeting of the external quality evaluation experts' panel with the representatives of the management of the organisational component*	- 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*	221/FSEGA Prof. univ. dr. A.T. – director ȘD SEGA Prof.univ.dr. D. C. – membru consiliul Școlii doctorale SEGA Student doctorand M. C. - membru Consiliul Școlii doctorale SEGA Prof. univ. dr. T.-T. A.– Responsabil DSUD Contabilitate
10:10-10:15	Pauză/ *Break*		
10:15-11:00	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*	221/FSEGA Prof.univ.dr. A. T. Prof.univ.dr. D. C. Prof.univ.dr. M. S. Prof. univ. dr. A. T.-T. Prof. univ. dr. A. D. Conf. univ. dr. C. N. Conf univ dr. C. B.A. Conf univ.dr. C. S.
11:00-11:05	Pauză/ *Break*		
11:05-11:50	Întâlnirea comisiei de experți în evaluarea externă a calității cu **responsabilii**	- Comisia de experți evaluatori ai ARACIS/ *Panel members*	221/FSEGA Prof.univ.dr. D.M. Prof. univ dr R. N.

Intervalul orar/ *Hour*	Activităţi de evaluare/ *Evaluation activities*	Participanţi/ *Participants*	Locaţie/*Location* /Listă participanţi/*List of Participants*
	centrelor/laboratoarelor de cercetare / *Meeting of the external quality evaluation experts' panel with the staff in charge with the research centres/laboratories*	- Responsabilii centrelor/laboratoarelor de cercetare/ *Staff in charge with research centres/laboratories*	Conf univ dr C.B.A. Prof. univ. dr. A.T.T.
11:50-12:00	Pauză/ *Break*		
12:00-12:50	Întâlnirea comisiei de experți evaluatori în evaluarea externă a calității cu **echipa care a realizat raportul de evaluare internă (REI)**/ *Meeting of the external quality evaluation experts' panel with the team that has drafted the internal evaluation report*	- Comisia de experți evaluatori ai ARACIS/ *Panel members* - Echipa care a realizat REI/ *Team that has drafted the IER*	**221/FSEGA** - Prof. univ. dr. A.T.T. - Prof. univ. dr. A.D. - Conf. univ. dr. C.N.
12:50-13:00	Pauză/ *Break*		
13:00-14:00	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*	Sali de curs Biblioteca Aurel Negucioiu Centrul de orientare și consiliere în carieră (COCP) Lounge academic unde există stații Bloomberg Săli precum 221, 225,118, 234, 410 dotate cu calculatoare pe care sunt instalate softuri econometrice și matematice Orice alt spațiu/resursă care se dorește a fi vizitat Classrooms Aurel Negucioiu Library Career Guidance and Counseling Center (COCP)

Intervalul orar/ *Hour*	Activităţi de evaluare/ *Evaluation activities*	Participanţi/ *Participants*	Locaţie/*Location* /Listă participanţi/*List of Participants*
			Academic Lounge with Bloomberg stations Rooms such as 221, 225,118, 234, 410 equipped with computers on which econometric and mathematical software are installed Any other space/resource that are wished to be visited
14.00-15.30	Pauză de prânz/ *Lunch*		
15:30-16:20	Întâlnirea comisiei de experți în evaluarea externă a calității cu **studenţi**[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*	**221/FSEGA** M.A.M. – an 3 A. P. –an 4 S. M.an 5 S. A. L. an 2 C. M. an 2 T. G. an 3
16:20-16:30	Pauză/ *Break*		
16:30-17:20	Întâlnirea comisiei de experți în evaluarea externă a calității cu **absolvenţi**[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*	**221/FSEGA** S. B. C. M. T. F. M. M. M. A. C.

[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.
[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.

Intervalul orar/ *Hour*	Activităţi de evaluare/ *Evaluation activities*	Participanţi/ *Participants*	Locaţie/*Location* /Listă participanţi/*List of Participants*
			I. D. S. C. T.
17:20-17:30	Pauză/ *Break*		
17:30-18:30	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*	**221/FSEGA** H. M.- director KMPG I. L.- director Deloitte A. C. Liceul economic I Pop C. F. D. FEA contabilitateSRL F. B. Spital Pneumofizioligie
18:30-19:00	**Întâlnirea tehnică** a comisiei de experți evaluatori (Activitate în colaborare pentru clarificarea aspectelor prezentate în REI)/ *Technical meeting of the expert evaluation panel (Collaborative activity for clarifying the aspects presented in the Internal Evaluation Report - IER)*	- Comisia de experți evaluatori ai ARACIS/ *Panel members*	**221/FSEGA**
Vineri/ *Friday*, 10.07.2026			
9:00 - 9:30	**Întâlnirea tehnică** a comisiei de experți evaluatori (Activitate în colaborare pentru clarificarea aspectelor prezentate în REI)/ *Technical meeting of the expert evaluation panel (Collaborative activity for clarifying the*	- Comisia de experți evaluatori ai ARACIS/ *Panel members*	**221/FSEGA**

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

Intervalul orar/ *Hour*	Activităţi de evaluare/ *Evaluation activities*	Participanţi/ *Participants*	Locaţie/*Location* /Listă participanţi/*List of Participants*
	aspects presented in the Internal Evaluation Report - IER)		
9:30 -10:20	Întâlnirea comisiei de experți în evaluarea externă a calității cu reprezentanți ai **structurilor organizatorice în domeniul asigurării calităţii/** *Meeting of the external quality evaluation experts' panel with representatives of the quality assurance organisational structures*	- Comisia de experți evaluatori ai ARACIS/ *Panel members* - Reprezentanți ai structurilor organizatorice în domeniul asigurării calității/ *Representatives of quality assurance organisational structures*	**221/FSEGA** Conf. univ. dr. B. R. – Prodecan FSEGA Prof.univ.dr. M. A. Z., CEAC UBB Conf.univ.dr. M. A. Alt, CEAC, FSEGA
10:20 -10:30	Pauză/ *Break*		
10:30 -11:20	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*	**221/FSEGA** - Lector univ dr A. D. F., membru comisia de etică, UBB Lector univ.dr. Z. C. P., membru, comisia de etică, FSEGA
11:20 -11:30	Pauză/ *Break*		
11:30 - 12:00	Întâlnire tehnică a comisiei de experți evaluatori/ *Technical meeting of the expert evaluation panel*	- Comisia de experți evaluatori ai ARACIS/ *Panel members*	**221/FSEGA**
12:00-12:50	Întâlnirea membrilor comisiei de experți evaluatori cu reprezentanții conducerii IÎS sau a OFE, după caz și ai conducerii componentei organizatorice pentru comunicarea	- Comisia de experți evaluatori ai ARACIS/ *Panel members*	**221/FSEGA** Prof.univ.dr. D. B. membru CSUD

Intervalul orar/ *Hour*	Activităţi de evaluare/ *Evaluation activities*	Participanţi/ *Participants*	Locaţie/*Location* /Listă participanţi/*List of Participants*
	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*	- Reprezentanți ai conducerii şi ai domeniului de studii evaluat/ *Representatives of the management* - Persoana de contact/ *Contact person*	
12:50-13:00	Pauză/ *Break*		
13:00 - 14:00	Întâlnire tehnică a comisiei de experți evaluatori/ *Technical meeting of the expert evaluation panel*	- Comisia de experți evaluatori ai ARACIS/ *Panel members*	221/FSEGA
14:00-15:30	Pauză de prânz/ *Lunch*		
15:30 - 17:00	Finalizarea activităților de evaluare/ *Completion of evaluation activities*	- Comisia de experți evaluatori ai ARACIS/ *Panel members*	221/FSEGA