

## **The External Evaluation Report of a Doctoral Study Accounting Domain**

### **I. Introduction**

#### **Brief overview of the visit**

The evaluation of the doctoral study domains took place on July 26-30, 2021. Before the visit, the experts panel received a well-prepared Self-Assessment Report (SAR), and the additional documents including Strategic Development Plan, Action Plan, syllabi of all programme elements, Regulation of the Learning Process, CVs of academic staff, data on budget and funds allocation, and the information on research projects and activities.

During the visit, the panel had the chance to meet and interview representatives of the University stakeholders including administration, members of Ethics Commission, SAR working group, with Doctoral Schools Council (CSD members), PhD students and graduates, employers and Director of the research Centre. All participants were very cooperative and willing to participate in discussion in an open and fair way. Requests from the panel regarding the provision of additional information and additional interviews were handled professionally and efficiently during the visit. The experts' panel would like to express sincere thanks for the cooperation of all participants, readiness to provide additional information and comments, friendly and healthy working environment and hospitality during the visit.

The University has a long history being entitled the Academy of Higher Commerce and Industrial Studies, based on the promulgated "Royal Decree no. 2,978 of April 6th, 1913, published in the Official Gazette of Romania of 13 April 1913 and starting in since 1921, the university was granted the right to confer the academic title of "PhD in economics". In 1997 the university was accredited by Doctoral Organization Institution (IOD) by the order of the Ministry of education for eight doctoral programs and since 2011 for 10 programs including the Accounting field. The School has long tradition and well-established criteria – working towards excellence in research and innovation and creating proper environment for scientific research using sustainable solutions. The other aim is the development of human resources focusing on the integration to the labour market. Currently the Accounting Doctoral School has 26 members of academic staff, 24 full-time and 2 retired. The number of students equals to 85 PhD students (8 from abroad). 37 students have got PhD degree so far and 3 are from abroad.

### **II. Methods used**

In preparation of this report the following methods were mainly used by experts:

- Analysis of SAR and annexes presented by university and the Doctoral School of Accounting;
- Analysis of the information presented on the website of university and Doctoral school of Accounting;
- Analysis of information received during the online meetings with different groups of stakeholders representing university, Doctoral School of Accounting, students, employers, alumni and members of the academic staff.

### **III. Analysis of ARACIS's performance indicators**

#### **Domain A. INSTITUTIONAL CAPACITY**

During the visit expert panel made sure that all specific regulations enabling efficient functioning of the University in general and Doctoral Scholl of Accounting in particular are implemented and strictly followed. The mission of the doctoral studies is to prepare future generations, to contribute to the development of top research, to training elites in the socio-economic environment and to develop skills in the fields of economic sciences, business management, information and communication technologies, social sciences, administrative sciences and legal sciences, necessary to support the development of a competitive society and economy through the educational research and the community-based mission. University has all the necessary resources to provide the fulfilment of this mission on the level of PhD studies. The program is constantly updated considering the feedback of all relevant stakeholders. Internal Quality policy is implemented on all levels following the principle

“everybody is involved“. University has established the Ethics Commission and Quality Commissions, which are meeting regularly to maintain the quality of high education.

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

University has all the necessary administrative, managerial and financial resources to perform the doctoral studies enabling students to achieve good scientific results as well as to keep in line with latest business trends and developments.

**Standard A.1.1.** The institution organizing doctoral studies (IOSUD) has implemented the effective functioning mechanisms provided for in the specific legislation on the organization of doctoral studies. The Doctoral School of Accounting is organizing studies in line with relevant legislation and all necessary regulations including the doctoral school’ Regulation includes mandatory criteria, procedures and standards binding on the aspects specified in Article 17, paragraph (5) of the Government Decision No. 681/2011 on the approval of the Code of Doctoral Studies with subsequent amendments and additions, regulation on the organization and conduct of doctoral studies, Methodology on organizing and conducting admission for doctoral studies (updated regularly) etc.

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

The existence of specific regulations and their application at the level of the Doctoral School of the respective university doctoral study domain was confirmed before the site visit as university presented the following documents:

- (a) Regulation on the organization and conduct of doctoral studies -Doctoral School of Accounting;
  - (b) Election Methodology-Annexes and Organization and conduct the election process at the level of Doctoral Schools;
  - c) Methodology on organizing and conducting admission for doctoral studies (updated regularly);
  - d) Minimum criteria for defending doctoral theses in organized doctoral fields, related to the two branches of science: economics and law;
  - e) Internal regulations of ASE on admission of Doctoral students;
  - f) Methodology of organization and development of the process of obtaining the authorization certificate;
  - g) The contract for doctoral studies;
  - h) Documents proving the existence of mechanisms for recognizing the status of a Doctoral advisor and the equivalence of the doctoral degree obtained abroad;
  - e) Documents giving a proof of the existence of functional management structures (Council of the doctoral school) and their meetings held at least three times a year;
  - f) Documents stipulating the internal procedures for the analysis and approval of proposals regarding the training for doctoral study programs based on advanced academic studies;
- During the visit the expert panel made sure that these documents are in force, well formulated, strictly followed by all relevant stakeholders, are regularly updated and transparent.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

The Regulation of the Doctoral School of Accounting submitted to the experts panel in the form of Annex includes all the criteria, procedures and mandatory standards for the aspects specified in art.17, par. 5 of GD no. 681/2011, with subsequent amendments and completions, which was confirmed during the visit.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

The mission of the doctoral studies is to prepare future generations, to contribute to the development of top research, to training elites in the socio-economic environment and to develop skills in the fields of

economic sciences, business management, information and communication technologies, social sciences, administrative sciences and legal sciences, necessary to support the development of a competitive society and economy through the educational research and the community-based mission. To fulfil this task IOSUD has developed all the necessary logistic resources including effective IT system implemented to track progress of PhD students as well as the antiplagiarism system used to check all the papers presented by students. The Doctoral School of Accounting is doing their best in attracting funding for research also from the business environment by relating thesis topics to modern business world, currently there are several grants obtained.

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

The university has well-functioning IT system used for tracking data related to the background, academic performance and the general progress of their PhD students. All data is stored in the relevant databases which are managed by DTIC. All the processes related to admission, keeping records on students' data, management of staff and research, thesis defence and graduation are computerized.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

The university has successfully implemented the anti-plagiarism system in accordance with the technical specifications of the Sistemantiplagiat.ro Platform. All papers submitted by students including research papers including drafts, articles and final thesis are checked for plagiarism. During the visit students and members of academic staff also confirmed that they actively use this system. The results revealed that out of 37 theses defended so far all were allowed for defence with the average percentage of the plagiarism detected being quite low below 7%.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled**

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

The Doctoral School of Accounting is doing their best in attracting funding for research, there are several grants received, students also actively participate and in competitions for young researchers, advisors attract funding from the business environment by relating thesis topics to modern business world.

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

During last five years two research grants were conducted: Development of internationalization of education and research in Accounting - institutional project (2016) and Internationalization of Financial Reporting and Auditing (IFRA)-international project (2017-2021)

**Recommendations:** Consider establishing long-term cooperation with industrial companies to generate additional funding.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

Basis SAR, submitted additional documents and the information received during the visit it became evident that currently there are 85 PhD students in the Doctoral School of Accounting, of those 52 doctoral students received funding from the state budget (budget with scholarship, budget without

scholarship, grant). At the level of the Doctoral School of Accounting, nine students received funding from additional sources for least six months, during their studies, which represents 10.60% of all doctoral students registered at the time of evaluation

**Recommendations:** Consider establishing long-term cooperation with industrial companies to generate additional funding. Also consider attracting EU grants and projects to received additional funding.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

**Performance Indicator \*A.1.3.3.2** At least 10% of the total amount of doctoral grants obtained by the university through institutional contracts and of tuition fees collected from the doctoral students enrolled in the paid tuition system is used to reimburse professional training expenses of doctoral students (attending conferences, summer schools, training, programs abroad, publication of specialty papers or other specific forms of dissemination etc.).

Basis SAR data and the information received during the visit it became evident that in spite of numerous grants received by the university the situation remains quite complicated as there was 10 years break in public grants. Thus, the situation is quite difficult. Conference participation funds have diminished considerably as funds are continually decreasing. The university is doing their best to attract additional funding from the business environment by relating research to the current trends of the modern business world. However, this criterion is not met.

**Recommendations:** Consider actively applying for EU research grant and projects.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

## **Criterion A.2. Research infrastructure**

Research centre has a long history being established in 2001 it is accessible and available to all members of academic staff of the university. Centre has several grants and actively attracts PHD students to participate in research projects. Scientific research activity is coordinated by the Research and Innovation Management Department, which provides logistics and consultancy to stimulate involvement in research programs. Funding is quite limited, therefore the university is seeking financial support from the business community. Centre has all necessary venues, equipment, infrastructure and databases required to conduct research at high level.

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

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

Research Centre of the university was established in 2001 and accredited in 2002, the main areas of research Accounting and audit, Management information systems, financial and economic analysis (Evaluation of enterprises). There was decided that everyone willing to participate could be a member of centre, which made it fully accessible to all employees. Financial budget consists of funds brought up by institutions, part of which is dedicated to research centre. Centre has numerous research grants received also from the business environment. Funds are used to finance participation of PhD students, post-doc students and academic staff in participation in conferences, workshops and also for publications. Unfortunately, there was 10 years break in public grants. Thus, the situation is quite difficult. Conference participation funds have diminished considerably as funds are continually decreasing. Members of academic staff is also actively attracting financial resources.

Historically PhD students have always been actively involved in the activity of the centre as one criterion for grants is having one PhD student onboard. Students take part in various research projects and sometimes even get remunerations. Thesis topics and research projects have close connections and

several students have got funds from the centre to develop their final thesis. Students also successfully participated in the project competitions for young researchers.

Currently the biggest problem of the centre is lack of financial resources. The university is trying to solve the problem by making close connections of research topics to business environment.

Academic staff has to report research activity annually within every department. Currently academic staff they combine both research and teaching activity.

Research centre has all the necessary facilities – rooms, equipment, computer software, WI-FI, access to databases like WOS, Scopus, Reuters etc. necessary to conduct research on a high level. A real privilege was to inherit donation of the former university professor, who donated his personal library to centre.

**Recommendations:** To establish a proper balance between teaching and research activities of the academic staff consider introducing reduced teaching workload for those active in research and publications.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

### **Criterion A.3. Quality of Human Resources**

Studies at the Doctoral Studies in the School of Accounting are carried out by highly qualified and professional staff highly valued by students. During the visit it was mentioned that members of academic staff are always available for consultations, provide strong support and motivate students for studies and research. Research advisors and supervisor meet the criteria established by CNATDCU, they also attend various conferences and workshops and are the members of various scientific associations

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

Studies are carried out by qualified and professional staff highly valued by students. During the visit it was mentioned that members of academic staff are always available for consultations, provide strong support and motivate students for studies and research. Research advisors and supervisor meet the criteria established by CNATDCU, they also attend various conferences and workshops and are the members of various scientific associations. There are currently 26 members of academic staff, of which two have retired. Out of these 65% meet the minimum criteria established by CNATDCU required to obtain the certificate of competency.

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

There are currently 26 members of academic staff, of which two have retired. Out of these members 65% meet the minimum criteria established by CNATDCU required to obtain the certificate of competency.

**Recommendations:** Increase the number of academic and post-doc positions available for graduates.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

There are currently 26 members of the academic staff involved in the supervising activities, two have retired and 24 (92%) have a full-time employment contract for an indefinite period with the IOSUD.

**Recommendations:** None

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

Currently at the University there are 208 members of academic staff supervising PhD theses. Out of these, 109 have received the certificate of quality of doctoral supervisor before the year 2012 and 99 of them were affiliated to doctoral schools after obtaining the qualification certificate in the period 2012-2020. Of the 208 doctoral supervisors, 16 are retired and are involved in co-supervising PhD theses. All members of the Doctoral School of Accounting are certified doctoral thesis advisors.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

At the level of the Doctoral School of Accounting the percentage of doctoral thesis advisors, who concomitantly coordinate more than 8 doctoral students, but no more than 12, who are themselves studying in doctoral programs does not exceed 20%, being 0.04%

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

Doctoral thesis advisors at the School of Accounting actively participate in the scientific research, 65% of them have international visibility having at least five Web of Science- or ERIH-indexed publications in magazines of impact, attended various national and international conferences and are members of various scientific associations.

**Performance Indicator A.3.2.1.** At least 50% of the doctoral thesis advisors in the evaluated domain have at least 5 Web of Science- or ERIH-indexed publications in magazines of impact, or other achievements of relevant significance for that domain, including international-level contributions that indicate progress in scientific research - development - innovation for the evaluated domain. The aforementioned doctoral thesis advisors enjoy international awareness within the past five years, consisting of: membership on scientific boards of international publications and conferences; membership on boards of international professional associations; guests in conferences or expert groups working abroad, or membership on doctoral defence commissions at universities abroad or co-leading with universities abroad. For Arts and Sports and Physical Education Sciences, doctoral thesis advisors shall prove their international visibility within the past five years by their membership on the boards of professional associations, membership in organizing committees of arts events and international competitions, membership on juries or umpire teams in artistic events or international competitions.

At the level of the Doctoral School of Accounting 73% of doctoral thesis advisors have at least 5 publications indexed Web of Science or ERIH and 65% have international visibility having publications in academic journals, attended various national and international conferences and are members of various scientific associations.

**Recommendations: Increase number of publications in indexed journals with high impact factor.**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

At the level of the Doctoral School of Accounting the percentage of doctoral thesis advisors being active in their scientific field, and acquire at least 25% of the score requested by the minimal CNATDCU standards in force at the time of the evaluation is 84,6% at the time of evaluation.

**Recommendations: None.**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

## **Domain B. EDUCATIONAL EFFECTIVENESS**

Educational effectiveness in the Doctoral School of Accounting is reached by the established admission criteria aimed to select the best candidates being able to combine advanced studies and research. The admission of Doctoral students is organized in accordance with the simplified Methodology on organizing and conducting admission for doctoral studies (updated regularly) introduced last year. Selection of candidates is based on IOSUD methodology including also linguistic competence and interview, required to determine the background as well as the academic and research potential of each candidate. The research and study plans are developed for admitted students, which are fulfilled under the guidance of supervisor and the PhD commission. The study program is well-balanced and related to scientific research and the modern business environment including such disciplines as Ethics and academic integrity and Quantitative and qualitative applied methods in scientific research. Students are encouraged to participate in research projects and conferences, receiving funding from the university budget.

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

The number, quality and the diversity of candidates admitted for PhD studies correspond to the university requirements and are governed by the legislation and the ASE regulation documents.

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

Doctoral School of Accounting is actively attracting potential students from Romania and abroad by participating in educational fairs, providing all the necessary information about PhD program on website and being very responsive to enquiries and interest from potential candidates. Qualified academic staff and well-developed management structure enable the School to generate a competition and select the best candidates.

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

The ratio between the number of master's degree graduates of other national or international higher education institutions, who have registered within IOSUD-ASE in the competition for admission to doctoral studies in the last five years and the number of places financed from the budget of the state set up for competition within the SDC is between 0.55 and 1.11, with an average of 0.85 for the five years evaluation period.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

Candidates admitted to the Doctoral study process at the School of Accounting have to pass compulsory interview to demonstrate their research ability, scientific research potential as well as connection with the business environment. During studies students actively participate in different research projects and competitions, publish the results of their research in indexed scientific journals and participate in conferences and workshops.

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

The admission of Doctoral students is organized in accordance with the simplified Methodology on organizing and conducting admission for doctoral studies (updated regularly) introduced last year. Due

to pandemic online admission process was also introduced to make the process available for all candidates.

Selection of candidates is based on IOSUD methodology including also linguistic competence and interview testing the accounting knowledge. Only those who meet the linguistic criterion are admitted. The interview is compulsory, to determine the background as well as the academic and research potential of each candidate. Among the research criteria there is – scientific results of the candidate prior to entering school, quality of doctoral research project, motivation for the chosen topic, methodology and estimated research of results are considered. Numerous topics of PhD thesis are inspired by business environment. Among evaluation criteria of candidates is also their connection with business environment. After that the Council of Doctoral School gets the results for each candidate they get approved by the Senate. Head of the Doctoral School has weekly consultation sessions for requirements initiated by students and for potential candidates. These requirements are discussed with members of Doctoral Schools.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

At the level of the Doctoral School of Accounting the dropout rate varies from 8% to 20% during the years of 2015-2020. And the drop out rates and reasons are monitored by the School.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

### **Criterion B.2. The content of doctoral programs**

The content of the doctoral study program in the School of Accounting is developed in accordance with the latest scientific achievements as well as the modern business trends. The topics offered for final thesis are often related to business environment including problems related to ethics and sustainable accounting.

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

The training program in the Doctoral School of Accounting includes modern disciplines like Ethics and academic integrity and Quantitative and qualitative applied methods in scientific research.

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

The program is well balanced and well developed including both strong research component and study subjects necessary the advanced studies with four subjects at doctoral school level: 1. Ethics and academic integrity 2. Quantitative and qualitative applied methods in scientific research 3. Research issues and Epistemological approaches in Accounting 4. Instruments and research techniques applied in Accounting – ethics and academic integrity, quantitative and qualitative research methods, these subjects are also are translated for international students and also research projects and epistemological approach to accounting.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled**

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



There is a subject of Ethics and academic integrity included into the curriculum of PhD studies.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

The curriculum of each subject describes in detail all the knowledge and skills quired by the students as well as the methods used and the evaluation criteria. After the end of each course students take the survey to submit their opinion on the course and give feedback to the Doctoral School of Accounting. This feedback is analysed on a regular basis and necessary changes are made. Each student also has a report showing research progress, which is regularly discussed, updated and amended in tight cooperation with supervisor.

**Recommendations:** Results of student feedback should be made publicly available for all stakeholders.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

During their studies PhD students in Doctoral School of Accounting not only keep in tight cooperation with their supervisors, but also received full support from the collaboration with PhD commission. During the meeting students mentioned that they had a pleasant experience like regular meetings, feedback, recommendation, and all sort of motivation and encouragement to attend conferences. Students are satisfied with communication with PhD advisor and PhD Commission. The information about these meetings and support is fully documented and feedback is provided by email.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

**Performance Indicator B.2.1.5.** For a doctoral study domain, the ratio between the number of doctoral students and the number of teaching staff/researchers providing doctoral guidance must not exceed 3:1. At the Doctoral School of Accounting, the ratio between the number of doctoral students and the number of teaching staff/researchers providing doctoral guidance is 1.15.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

During the selected period 37 PhD thesis were successfully defended, students actively participated in research projects, won research competitions, presented results of their research during international conferees and published articles in academic journals.

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

Students of the Doctoral School of Accounting are encouraged to actively participate in research, attend scientific conferences and make publications in indexed journals with impact factor. School enables support and motivation, funding and such like annual workshop to disseminate research results, as well as international conference on Accounting and Management information systems financed by ACCA Global in partnership with Accounting Association.

**Performance Indicator B.3.1.1.** For the evaluated domain, the evaluation commission will be provided with at least one paper or some other relevant contribution per doctoral student who has obtained a doctor's title within the past 5 years. From this list, the members of the evaluation commission shall

randomly select 5 such papers / relevant contributions per doctoral study domain for review. At least 3 selected papers must contain significant original contributions in the respective domain.

Currently, in the Accounting field 37 students have received PhD degree with three students coming from abroad. Currently there are from 8 international students 4 have defended thesis, and by and of September the works of PhD students will be published in reviewed journals. Published articles contain an original contribution in the field of accounting.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

At the Doctoral School of Accounting, this ratio is at least 1.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

During the selected period in case of 37 PhD thesis defences 33 external scientific advisors were invited, which was also confirmed during the meeting with alumni.

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

At the Doctoral School of Accounting the number of doctoral theses allocated to one specialist coming from a higher education institution, other than the evaluated IOSUD is two.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

According to SAR and the information received during the on-site visit it became evident that the ratio of the number of doctoral theses assigned to a certain scientific referent from a higher education institution, other than IOSUD-ASE and the number of doctoral theses defended during the evaluation period, within the Doctoral School of Accounting is between 0.027 and 0.297, less than 0.3 for the analysed period.

**Recommendations: None.**

**The indicator is fulfilled/partially fulfilled/not fulfilled**

## **Domain C. QUALITY MANAGEMENT**

Quality Management is a matter of high importance and top priority on all levels. Main aim is to work towards excellence in research and innovation, creating proper environment for scientific research using sustainable solutions. Therefore, regular internal quality evaluation of doctoral schools is performed.

Quality Commissions are also set up at the Faculty levels and comply with all requirements, regulations and structure criteria having onboard representatives of all stakeholders.

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

The University has developed the quality assurance system and mechanisms to ensure the quality of the University's activities in all areas - teaching, research, management, internationalization, services, resources, public contributions, adequate Internal Quality Assurance Guide. Quality Assurance System is designed to ensure constant and systematic assurance of quality and that all processes are based on a continuous development principle to better monitor all the areas of possible improvement.

In general, it can be concluded that the University has a significant focus on the quality policies. Additionally, it has to be mentioned that these are not only documents, but the comprehension of quality assurance is well understood within the university society at all levels.

**Standard C.1.1.** There are an institutional framework and procedures in place and relevant internal quality assurance policies, applied for monitoring the internal quality assurance. During the interviews it was evident that the management supports the idea of establishing and embedding the quality management system in the organisational culture. The Doctoral School of Accounting performs the process of evaluating and ensuring the internal quality of the scientific activity of doctoral supervisors and doctoral students according to the procedure stipulated in the respective documents, presented to the experts' panel prior to the site visit.

Quality assurance also commences in the form of a regular meetings of Quality Commissions. This usually takes place at least three times a year or even more often when the faculty feels the need for it, and helps to ensure the timely preparation of documents, syllabi and the incorporation of any changes. During the year, surveys are carried out among students to evaluate the programme development and the performance of the academic staff members. During the meetings with the expert panel students reported that they are regularly asked for their opinion on classes, often more frequently than is formally required, and the feedback is taken into consideration.

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

- (a) the scientific work of Doctoral advisors;
  - (b) the infrastructure and logistics necessary to carry out the research activity;
  - (c) the procedures and subsequent rules based on which doctoral studies are organized;
  - (d) the scientific activity of doctoral students;
  - (e) the training program based on advanced academic studies of doctoral students;
  - (f) social and academic services (including for participation at different events, publishing papers etc.) and counselling made available to doctoral students.
- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself
- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself

The University pays a great attention to the Quality Assurance policy on all levels. Main aim is to work towards excellence in research and innovation, creating proper environment for scientific research using sustainable solutions. Therefore, regular internal quality evaluation of doctoral schools is performed. Quality Commissions are also set up at the Faculty levels and generally they handle all the issues and solve all the problems. Quality commissions comply with all requirements, regulations and structure criteria having onboard representatives of all stakeholders. Ethics Commission is established and well-functioning, however, more information about its activities could be delivered to stakeholders. Academic staff is evaluated on a regular basis including their teaching and research performance. At the beginning of their studies PhD students prepare research plan, which is well-structured and integrated into study process. The fulfilment of this plan is regularly measured and discussed with the supervisor and PhD commission. This commission is offering constant support and encouragement for PhD students, which was also confirmed during the onsite meetings with students and alumni. Study

program of the Doctoral School of Accounting is constantly updated in line with latest scientific developments and business trends. Students are aware of general rules and procedures governing their studies as well as all the opportunities regarding international activities, scientific research, projects, conferences and competitions. During the visit the expert panel received all the documents demonstrating the continuous development of the evaluation process and the fact that the internal quality assurance procedures are in place and strictly followed on all levels.

In general, it can be concluded that everybody is involved in QA process and everybody cares.

**Recommendations:**

- Increase the awareness of actions of ethics commission among the staff of the university by organizing trainings and workshops.
- Reduce paperwork for students related to conference funding and thesis defence related procedures.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

At the end of each course students are asked to fill questionnaires to submit their feedback. Students opinion is taken into consideration and requested changes are made if necessary. During the meeting it an example was given about the reported problem with conference, which was solved in two months. Students are also regularly asked whether they are satisfied with the databases available for scientific research. WOS, Scopus, Springer. Also, every professor is asking for a feedback, and students' opinion is usually considered. School has a plan of measures to address reported deficiencies and stimulation scientific and academic performance of the Doctoral School of Accounting. However, is during the onsite visit students mentioned that they have not seen the report presenting the results of the survey.

**Recommendations:** Make the results of student feedback publicly available for all stakeholders.

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

**Criterion C.2.** Transparency of information and accessibility of learning resource.

All the information about admission to the Doctoral School of Accounting is publicly available at <http://www.doctorat.ase.ro/> in both Romanian and English language. During their students also have access to the online platform ASERO used for teaching and learning. In order to avoid plagiarism university has successfully implemented the anti-plagiarism system in accordance with the technical specifications of the Sistemantiplagiat.ro Platform available for all students and academic staff members.

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

All the information about admission to the Doctoral School of Accounting is publicly available at <http://www.doctorat.ase.ro/> in both Romanian and English language.

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

- (a) the Doctoral School regulation;
- (b) the admission regulation;
- (c) the doctoral studies contract;
- (d) the study completion regulation including the procedure for the public presentation of the thesis;
- (e) the content of training program based on advanced academic studies;
- (f) the academic and scientific profile, thematic areas/research themes of the Doctoral advisors within the domain, as well as their institutional contact data;

(g) the list of doctoral students within the domain with necessary information (year of registration; advisor);

(h) information on the standards for developing the doctoral thesis;

(i) links to the doctoral theses' summaries to be publicly presented and the date, time, place where they will be presented; this information will be communicated at least twenty days before the presentation.

All the information about admission to the Doctoral School of Accounting is publicly available at <http://www.doctorat.ase.ro/> in both Romanian and English language including all the above-mentioned documents. During the visit students mentioned that they could easily get all the information about the admission process, got full support from the university and faced to pandemic-related difficulties.

**Recommendations: None**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

PHD students have permanent access to online platform ASERO used for teaching and learning. They can also access all scientific and informative databases like WOS, Scopus, Reuters. Students also have permanent access to research centre, computer classes, laboratories and all required software. They also actively use antiplagiarism system to check similarities in their research papers and final thesis.

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

PHD students have permanent access to online platform ASERO used for teaching and learning. They can also access all scientific and informative databases like WOS, Scopus, Reuters.

**Recommendations: None.**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

The university has successfully implemented the anti-plagiarism system in accordance with the technical specifications of the Sistemantiplagiat.ro Platform. All papers submitted by students including research papers including drafts, articles and final thesis are checked for plagiarism. During the visit students also confirmed that they actively use this system.

**Recommendations:**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

Students have permanent access to software at the room of accounting, they can use laboratories of the Doctoral School and management information systems. PhD students have access to material database of IOSUD ASE and they have special software for this. All these resources were fully accessible online during the pandemic, which was also confirmed during the onsite visit and meeting with students.

**Recommendations:**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

**Criterion C.3. Internationalization**

Internationalization is a matter of high priority on both University and the Doctoral school of accounting levels. To achieve international visibility 65% of research advisors and supervisor have five articles indexed in peer-reviewed journals, attended international conferences, and are members of various scientific associations. School is constantly inviting guest speakers from abroad and encourage students and academic staff members to actively participate in ERASMUS program. Doctoral School of Accounting has concluded the ERASMUS agreements with foreign universities for both student and academic staff mobility. And more than 35% of students benefited by either completing training courses abroad or attending various conferences.

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

University has developed an internationalization strategy for the period 2016-2027, which stipulates actions for further internationalization of university studies on PhD level also.

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

Doctoral School of Accounting has concluded the ERASMUS agreements with foreign universities for both student and academic staff mobility. According to the documents presented to the experts' panel and the information received during the visit students and members of academic staff are actively participating in ERASMUS program with at least 35% of students benefiting by either completing training courses abroad or attending various conferences.

**Recommendations: None.**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

Doctoral School of Accounting is actively inviting foreign lecturers from USA, Germany, UK and France to deliver courses for PhD students, during the visit students also mentioned that they highly appreciate this opportunity and find the course on the interdisciplinary accounting research extremely useful for their studies.

**Recommendations: None.**

**The indicator is fulfilled/partially fulfilled/not fulfilled.**

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

Internationalization within the Doctoral School of Accounting is supported by tight cooperation with foreign universities by inviting guest speakers, participation of students and academic staff members in the international conferences and Publications in foreign scientific journals. The University also regularly participates in international fairs in order to promote PhD studies and attract students from abroad.

**Recommendations: None.**

**The indicator is fulfilled/partially fulfilled/not fulfilled**

#### **IV. SWOT Analysis**

<b>Strengths:</b> Strong collaboration between academic staff and students. Close relation with business environment and selection of relevant and contemporary topics for thesis. Strong research aspect and involvement of students.	<b>Weaknesses:</b> Limited number of publications in indexed journals with high impact factor. Feedback summary report is not made publicly available and regularly presented to students.
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<p><b>Opportunities:</b></p> <p>Implement digital solutions to reduce paperwork for students related to conference funding and thesis defence related procedures.</p> <p>Keep up to date with modern business technologies by introducing more courses related to contemporary business solutions like digitalization, blockchain etc.</p>	<p><b>Threats:</b></p> <p>Low number of academic vacancies for graduates.</p> <p>Requirements for academic staff to be active in both teaching and research might make it difficult to find a food balance between these two activities.</p> <p>Limited funding of research activities from the state side.</p>
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### **Recommendations:**

- Increase number of publications in indexed journals with high impact factor.
- Increase the awareness of actions of ethics commission among the staff of the university by organizing trainings and workshops.
- Increase the number of academic and post-doc positions available for graduates.
- Reduce paperwork for students related to conference funding and thesis defence related procedures.
- Results of student feedback should be made publicly available for all stakeholders.
- Consider actively applying for EU research grant and projects.
- Consider establishing long-term cooperation with industrial companies to generate additional funding.
- To establish a proper balance between teaching and research activities of the academic staff consider introducing reduced teaching workload for those active in research and publications.