

External Evaluation Report of the Accounting Doctoral Study Domain (International Expert Report)

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I. Introduction¹

The external evaluation process of the Accounting doctoral study domain, within the “Ștefan cel Mare” University of Suceava (USV), has been based on the provisions of the following normative acts:

- Law of National Education No 1/2011, with subsequent amendments and additions, in particular, Title III - Higher Education, Chapter III – Organization of University Studies, Section 12 – Third cycle – Doctoral studies, Articles 158 and 159, but also Articles 160-170).
- Romanian Government Decision No. 681 of 29 June 2011 on the approval of the Code of Doctoral Studies, with subsequent amendments and additions.
- Government Emergency Ordinance no. 75/2005 on Quality Assurance of Education, approved with amendments and additions by Law No 87/2006, with subsequent amendments and additions (in particular Articles 10, 13 and 29).
- Order 3651 of 12.04.2021 of the Minister of Education to approve the methodology for evaluation of doctoral studies and the systems of criteria, standards and performance indicators used in the evaluation.

The Experts Panel’s composition was the following:

- Expert evaluator (Coordinator of the Experts Panel): Prof. Dr. Adela Socol, from the “1 Decembrie 1918” University of Alba Iulia, Romania.
- International expert: Prof. Dr. Francisco Javier Blanco-Encomienda, from the University of Granada, Spain.
- Doctoral student: Dragoș Cristian Dumitru, from the Bucharest University of Economic Studies, Romania.

The evaluation period was between 2 and 8 September, 2021.

¹ Each time when applicable the information shall be presented gender-wise.



The doctoral domain under review is part of the Doctoral School of Social and Humanistic Sciences. Within the Doctoral School, the number of doctoral advisors has increased from 20 to 32 in the last 5 years. There has also been an increase in the number of PhD students, going from 121 to 204 in the aforementioned period.

Regarding the Accounting doctoral domain, at the time of the evaluation there were 4 doctoral advisors and 24 PhD students.

II. Methods used

Firstly, in the external evaluation process the internal evaluation report of the Accounting doctoral study domain and its annexes were analyzed. Then, the Experts Panel asked the IOSUD for clarification or further information on the elements referred to in the report.

On 30 August and 2 September 2021 online preliminary meetings were held for the preparation and harmonization of evaluation steps, in hybrid mode, of doctoral study domains and IOSUD. Also on 2 September 2021 all evaluation panel members participated in an online meeting with representatives of the USV institution, the Director of the Council for Academic Doctoral Studies (CSUD) and the Directors of Doctoral Schools. On 3 September 2021 an online meeting was held between all evaluation panel members and the members of the Ethics Commission.

During the evaluation period the Experts Panel held the following meetings/discussions:

- Meeting/discussions with the contact person for the Accounting doctoral study domain and the team who drafted the internal evaluation report (Prof. Dr. Elena Hlaciuc and Prof. Dr. Veronica Grosu).
- Meeting/discussions with the academic staff corresponding to the Accounting doctoral study domain (Prof. Dr. Elena Hlaciuc, Prof. Dr. Veronica Grosu, Prof. Dr. Stefano Azzali and Dr. Marian Socoliuc).
- Meeting/discussions with the Directors/persons in charge of the research centers/laboratories within the Accounting doctoral study domain (Prof. Dr. Elena Hlaciuc, Prof. Dr. Veronica Grosu and Dr. Marian Socoliuc).
- Meeting/discussions with doctoral students of the Accounting study domain.
- Meeting/discussions with the graduates of the Accounting doctoral study domain.
- Meeting/discussions with employers of the graduates in the Accounting doctoral study domain.

Finally, on 8 September 2021 the Experts Panel for the Accounting domain participated in 3 meetings:

- Online meeting with USV Doctoral School Directors and Doctoral School Council (CSD members).
- Online meeting for conclusions.



- Online meeting with representatives of the institution under review to discuss on the conclusions of the evaluation process and the main recommendations.

III. Analysis of ARACIS's performance indicators

Domain A. INSTITUTIONAL CAPACITY

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

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.

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:*

(a) the internal regulations of the Doctoral School;

(b) the Methodology for conducting elections for the position of director of the Council of doctoral school (CSD), as well as elections by the students of their representative in CSD and the evidence of their conduct;

c) the Methodologies for organizing and conducting doctoral studies (for the admission of doctoral students, for the completion of doctoral studies);

d) the existence of mechanisms for recognizing the status of a Doctoral advisor and the equivalence of the doctoral degree obtained abroad;

e) functional management structures (Council of the doctoral school), giving as well proof of the regularity of meetings;

f) the contract for doctoral studies;

g) internal procedures for the analysis and approval of proposals regarding the training for doctoral study programs based on advanced academic studies.

The organization and functioning of the Doctoral School of Socio-Human Sciences are regulated.

The elections for the position of director of the CSD are conducted according to the methodology for organising the public contest for the position of managing diector of CSUD at the "Ștefan cel Mare" University of Suceava. The elections by the students of their representative in CSD are also regulated.



The organization and development of doctoral studies are regulated.

There are mechanisms for recognizing the status of a doctoral advisor and the equivalence of the doctoral degree obtained abroad.

The Council of the doctoral school meets at least three times a year.

The relationship between IOSUD-USV and the doctoral student is regulated by the “contract for doctoral studies”.

The Doctoral School decides on the organization of an advanced university training program, its structure and content. The advanced training plans are endorsed by the CSD and approved by the CSUD management before the beginning of each academic year.

The indicator is 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 SDSSU establishes obligatory criteria, procedures, and standards on different aspects regarding the organization and functioning of the Doctoral Studies.

The indicator is fulfilled.

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

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 platform PeopleSoft is used for evidence of the records of the university doctoral studies at USV.

The indicator is 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 “Ștefan cel Mare” University of Suceava has been using the TURNITIN platform to check the percentage of similarity of books, essays and scientific papers developed by doctoral students.



As for the Accounting field, the similarity percentages for the defended theses were between 6% and 9%.

The indicator is 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.

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.*

As for the Accounting domain, various research or institutional / human resources development grants were obtained in the last 5 years. A large number of doctoral students were involved in these grants.

The indicator is 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%.*

The percentage of students who benefited for at least 6 months from sources of funding other than government funding was higher than 20%.

The indicator is 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.).*

² The indicators marked with an asterisk (*) hold a special status, referring exclusively to the evaluation of doctoral studies domains, as per Article 12 from the annex No.1 of the Order of the minister of education No. 3651/12.04.2021 approving the Methodology for evaluating university doctoral studies and the system of criteria, standards and performance indicators used in the evaluation. In case they are not met, the Agency extends a period of maximum 3 years to IOSUD to correct the respective deficiencies.



On average, 13% of the total amount of doctoral grants received by the university through institutional contracts and tuition fees received from doctoral students enrolled with tuition fee was used for the settlement of the doctoral training costs.

The indicator is fulfilled.

Criterion A.2. Research infrastructure

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.*

USV provides spaces with computers where both PhD advisors and PhD students can work.

Within IOSUD-USV, there are research centers whose members work in research laboratories.

As for the Accounting domain, the research center operating within SDSSU is the "Center for Research in Accounting and Management Information Systems".

Through the Anelis Plus Project the USV Library provides access to international scientific databases, such as ISI Web Knowledge (Web of Science, Journal Citation Reports) and SCOPUS.

The indicator is fulfilled.

Criterion A.3. Quality of Human Resources

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

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.*

In the Accounting domain there are only 4 doctoral thesis advisors (Prof. Dr. Elena Hlaciuc, Prof. Dr. Veronica Grosu, Prof. Dr. Stefano Azzali and Dr. Marian Socoliuc). At the time of the



evaluation all of them meet the minimum standards of the National Council for Attestation of University Degrees, Diplomas and Certificates (CNATDCU).

Recommendations:

Apply measures aiming at increasing the number of teaching staff/researchers that meet the minimum standards of the National Council for Attestation of University Degrees, Diplomas and Certificates.

The indicator is 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.

At least 50% of the doctoral advisors are tenured professors at the "Ștefan cel Mare" University of Suceava.

The indicator is 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.

The disciplines in the training program based on advanced university studies related to the field of Accounting are supported by 2 professors who are qualified doctoral thesis advisors, and have proven expertise in the teaching of the study subjects.

The indicator is 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 programs³ does not exceed 20%.

³ 3 years for the doctoral university studies with the duration stipulated at Article 159, paragraph (3), respectively 4 years for the doctoral university studies with the duration stipulated at Article 174, paragraph (3) of the Law of national education No.1/2011 with subsequent amendments and additions, with additional extension periods approved as per Article 39, paragraph (3) of the Code of doctoral studies approved by the GD No. 681/2011 with subsequent amendments and additions.



According to Annex II.40, there were 2 doctoral thesis advisors coordinating students. The percentage of doctoral thesis advisors who concomitantly coordinate between 8 and 12 doctoral students exceeded 20%. One of the two doctoral thesis advisors coordinated 15 doctoral students. Note that according to Art. 31 of the SDSSU Regulation and to the Senate Decision no. 98 of 31.07.2013, a doctoral thesis advisor can guide within SDSSU simultaneously a maximum of 10 doctoral students.

However, based on Annex S.03.1, recently received from the USV, there are 3 doctoral thesis advisors, each of them coordinating 8 doctoral students. Therefore, the percentage of doctoral thesis advisors who concomitantly coordinate between 8 and 12 doctoral students does not exceed 20%.

The indicator is fulfilled.

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

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 defense 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.*

The doctoral thesis advisors have been part of the scientific committee of international journals and conferences for the last 5 years, have been invited to conferences and are part of the boards of international professional associations. Regarding the articles published by the advisors, a large number of them have been published in journals edited by the "Stefan cel Mare" University of Suceava, being the authors part of the editorial board. Although the objective of promoting the journals of your institution or in which you are an editorial board member is understandable, researchers should also publish articles in other different journals.

Recommendations:

Increase the number of articles published in journals that are not edited by the institution where the advisors conduct their research, and avoid publishing most of the articles in journals of whose editorial board they are members.



Ensure that articles are published in international high-impact journals in which the rigor of the evaluation process is guaranteed.

The indicator is 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.*

The doctoral advisors continue to be scientifically active, obtaining more than 25% of the score required by the minimal CNATDCU standards.

The indicator is fulfilled.

Domain B. EDUCATIONAL EFFECTIVENESS

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

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.

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 higher education institutions in the country or abroad who entered the competition for admission to doctoral studies and the number of places funded from the state budget put up for competition within the doctoral school is 0.71.

The indicator is fulfilled.

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



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.

Admission to doctoral university studies is made according to selection CSUD criteria including the previous academic performance, a language proficiency exam and a specialist exam.

The indicator is fulfilled.

Performance Indicator B.1.2.2. The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years after admission⁴ does not exceed 30%.

Within SDSSU the dropout rate is 20.65%. Also, for the Accounting domain the rate does not exceed 30%.

The indicator is fulfilled.

Criterion B.2. The content of doctoral programs

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

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.

At least 3 disciplines are studied in each doctoral field, one of them being focused on research methodology.

The indicator is 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 discipline dedicated to Ethics and Intellectual Property in scientific research (*Etica și metodologia cercetării în contabilitate*).

⁴ 3 years for the doctoral university studies with the duration stipulated at Article 159, paragraph (3), respectively 4 years for the doctoral university studies with the duration stipulated at Article 174, paragraph (3) of the Law of national education No. 1/2011 with subsequent amendments and additions.



The indicator is 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 activities⁵.*

The disciplines included in the doctoral study program, as well as its structure, are designed to lead to the development of skills necessary for PhD students to conduct rigorous and original research in the Accounting field.

The indicator is 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.*

At the time of signing the doctoral studies contract, each PhD student is assigned a guidance committee who will provide advice/guidance throughout the doctoral training.

The indicator is 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.*

According to Annex S.03.1, a number of 24 PhD students are enrolled in the Accounting doctoral domain and the guidance commission is composed by 13 teaching staff/researchers. The ratio between PhD students and teaching staff/researchers providing guidance is 1.84.

The indicator is fulfilled.

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

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

⁵ Or by what the graduate should know, understand and to be able to do, according to the provisions of the Methodology of 17 March 2017 regarding inscription and registration of higher education qualifications in the National Register of Qualifications in Higher Education (RNCIS) approved by the Order No.3475/2017 with subsequent amendments and additions.



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.*

Annex II.49 shows a list of contributions, some of them not being relevant enough. Regarding the 3 papers mentioned in the self-evaluation report, they have not been published in high-impact journals for which the rigor of the evaluation process is assured.

Recommendations:

Encourage doctoral students to publish articles in international high-impact journals with a serious and rigorous evaluation process.

Organize training activities on databases, how to prepare a scientific article, best practices for publishing in scientific journals... to promote quality research.

The indicator is partially 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.*

The ratio between the number of presentations and the number of doctoral students who have completed their doctoral studies is 4.917.

The indicator is fulfilled.

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

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.*

The number of PhD theses assigned to a certain doctoral thesis advisor originating from a Higher Education institution different from the assessed IOSUD, has never exceeded 2 theses coordinated by the same advisor, in a year.

The indicator is 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 analyzed.*

The ratio between the number of doctoral theses assigned to a certain scientific specialist from another Higher Education institution than the one in which the doctoral thesis is organized and the number of doctoral theses defended in the Accounting domain, by reporting to the situation registered in the last five years is, in average, of 0.22.

The indicator is fulfilled.

Domain C. QUALITY MANAGEMENT

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

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.

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.*

IOSUD-USV has procedures for internal evaluation of the quality of study programs that are focused on the criteria above.

The indicator is 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.*

There is a procedure that allows students to evaluate professors. Also, the Center for Career Counseling and Guidance conducts annual studies on student satisfaction. The measures to be taken following the annual evaluation are found in the strategies and policies adopted by SDSSU.

The indicator is fulfilled.

Criterion C.2. Transparency of information and accessibility of learning resources

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

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 specific information for conducting doctoral studies (regulations, methodologies, procedures, contracts...) is published on the “Ștefan cel Mare” University of Suceava website.

The indicator is fulfilled.

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

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.*

The USV Library provides doctoral students with access to international scientific databases such as Web of Science and SCOPUS.

The indicator is 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.*

Doctoral students have access to TURNITIN.

The indicator is 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.*

PhD advisors ensure that all PhD students have access to research laboratories.

The indicator is fulfilled.

Criterion C.3. Internationalization

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

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.

The IOSUD has concluded mobility agreements and provides financial support to PhD students and advisors to complete a mobility abroad.

As for the Accounting domain, more than 35% of the doctoral students carried out an ERASMUS mobility or a mobility to participate in scientific conferences abroad.

Recommendations:

Apply more measures aiming at increasing the number of ERASMUS mobilities.

The indicator is 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.*

As for the Accounting domain, the team has invited over time leading experts to deliver courses/lectures for PhD students.

The indicator is 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.).*

The activity carried out within SDSSU has a strong component focused on the internationalization of the activity which is practically manifested by the exchange of doctoral students through ERASMUS program, the enrollment of many students from other states within IOSUD-USV and the inclusion of international experts in commissions for guidance and defense of doctoral theses.

The indicator is fulfilled.



IV. Conclusions and general recommendations

While reviewing the internal evaluation report of the Accounting doctoral study domain and its annexes, and holding discussions with representatives of the institution, students, academic staff, employers and other stakeholders, I could verify compliance with most of the criteria, standards and performance indicators set out in the Order of the Minister of Education and Research No. 3651 of 12.04.2021 regarding the approval of the methodology for evaluating university doctoral studies and the system of criteria, standards and performance indicators used in the evaluation.

The person in charge to coordinate the process of the Accounting doctoral study domain's evaluation and the team who drafted the internal evaluation report did a very precise job, detailing the facts that justified the fulfillment of the different indicators. The report was complete, rigorous and concrete, and included a detailed analysis of the main elements of the doctoral study domain.

During the evaluation period I found people very committed to work, holding different positions at the "Ștefan cel Mare" University of Suceava. Also, I found doctoral thesis advisors who were coordinating a large number of doctoral students. In this respect, the University should apply measures aiming at facilitating the promotion of the teaching staff/researchers so that more people can get involved in the different tasks.

Overall, the Accounting domain is being developed adequately and consistently with the standards. In particular:

- The organization and operation of the domain is adequate.
- Access and admission mechanisms are appropriate.
- The training offered to PhD students is of quality.
- Teaching staff and researchers are highly qualified.
- The infrastructure and resources are adequate to guarantee the development of the activities to be carried out by the doctoral students.
- The academic and professional guidance services meet the needs of the training process for students as researchers.
- There is transparency and visibility regarding the information provided to the different stakeholders.

Although the general assessment is positive, there are some issues that need to be addressed:

- The number of doctoral thesis advisors is insufficient. Some measures are needed to support the teaching staff/researchers to meet the minimum standards of the National Council for Attestation of University Degrees, Diplomas and Certificates.
- Both teaching staff and doctoral students should publish more articles in international high-impact journals in which the rigor of the evaluation process is guaranteed.
- Some efforts have to be made so that the number of theses presented increases.



- The IOSUD must publish up-to-date, clear, accurate and easily accessible information on all issues related to the doctoral studies.
- More efforts are needed to promote the internationalization, increasing the participation of foreign professors and students in the domain, and enhancing students mobility.

Prof. Dr. Francisco Javier Blanco-Encomienda

International Expert for the evaluation of the Accounting doctoral study domain

September 2021