

EXTERNAL EVALUATION REPORT SCIENCES
“ALEXANDRU IOAN CUZA” UNIVERSITY OF IASI
Faculty of Economics and Business Administration
Field of the doctoral university studies: ACCOUNTANCY

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I. Introduction

“Alexandru Ioan Cuza” University of Iasi is the oldest higher education institution in Romania. Established on October 26, 1860, shortly after the Romanian Principalities Union in 1859, the Iasi University marked the modern beginnings of national higher education. The first academic institution in the country, Iasi University became the core of intellectual forces from all Romanian provinces, thus enabling educational, cultural and scientific development at the national level. At present, “Alexandru Ioan Cuza” University of Iasi represents a strong academic community, which carries out its activities in university autonomy and academic democracy conditions.

“Alexandru Ioan Cuza” University IOSUD was established in May 2005 by replacing IOD-UAIC, in accordance with legislation in force. In this context, on September 1st, 2005 the **Doctoral School of Economics and Business Administration** was established although doctoral level education had been carried out for over three decades within the **Faculty of Economics and Business Administration**.

At present (June, 2021), due to the 51 doctoral thesis advisors, 104 guidance commission members and 152 currently enrolled PhD students, SDEEA is an extremely active academic community. The PhD programs are supported by the effort and active involvement of professors and researchers within the four faculty departments: Department of Accounting, Economic Informatics and Statistics, Department of Economics and International Relations, Department of Finance, Money and Public Administration, Department of Management, Marketing and Business Administration.

The Doctoral School of Economics and Business Administration is a separate department within the Faculty of Economics and Business Administration, with its own regulations and structure and comprises 9 doctoral study domains: Cybernetics and Statistics, **Accounting**, Economics, International Economics and Business, Finance, Economic Informatics, Management, Marketing, and Administrative Sciences. Accounting domain has 7 doctoral thesis advisors, 2946 specific volumes in library, databases, and a mean of ten students by year (2016-2021).

The evaluation for the domain of Accountancy was conducted on behalf of the evaluation team composed of: Prof. univ. dr. Marian Ilie Siminică (Universitatea din Craiova), Prof. dr. Victor Raul



Lopez-Ruiz (University of Castilla La Mancha) and Ștefănuț-Iulian Buhus (PhD student, Universitatea „Vasile Alecsandri” din Bacău). The evaluation started on 9th of July and ended on 17th of September.

II. Methods used

1. Analysis of the internal evaluation report of the doctoral study in Accountancy.
2. Analysis of other documents requested in physical format (list of courses, proof of participation in international projects, the prototype of the student evaluation form, examples of evaluation, the structure of the program and allocation of ECTS points, budgetary-related information, etc.)
3. Online meetings with the doctoral coordinators, directors of research centers, professors, doctoral coordinator of the doctoral field, students, graduates, employers...

Due to pandemic, I was not able to visit physically this University in Romania as an external evaluator. Therefore, the visit of the physical premises of the IOSUD was conducted by Prof. univ. dr. Marian Ilie Siminică, whom I contacted by email, to obtain information that was not available in the digital format.

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 performance indicator is fulfilled. The documents that were available through the enclosed hyperlinks in the self-evaluation report, as well as documents delivered upon request provide sufficient written evidence that the doctoral programme has or is subject to:

- (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.

Performance Indicator A.1.1.2.

The performance indicator is fulfilled. 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. The most important issues are clearly regulated and there are no legal grey zones with regard to: conflict mediation, enrollment, prolongation of studies, selection and change of doctoral supervisors, curriculum modification, monitoring supervision, examination procedure, etc.

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 performance indicator is fulfilled. The existence and effectiveness of an appropriate IT system to keep track of doctoral students and their academic background of the IOSUD under evaluation has been mostly demonstrated. eSIMS platform that can be accessed via <http://simsweb.uaic.ro> enables the monitoring of academic progress of every student. Also, IOSUD-UAIC was actively involved in the implementation of the Official Academic Record across the entire country, promoting and successfully completing two projects funded by CNFIS through the Institutional Development Fund (IDF)

Performance Indicator A.1.2.2.

The performance indicator is fulfilled. The existence and use of an appropriate software program and evidence of its use to verify the percentage of similarity in all doctoral theses. Since 2006, within IOSUD-UAIC, a special module has been used for this function within the eLearning platform Blackboard - SafeAssign. In 2018, the decision to adopt another technical solution based on Moodle in order to secure the eLearning platform for the distance learning and part-time learning, resulted in the annual purchase of the Turnitin application.

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.

The performance indicator is fulfilled. 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.

IOSUD "Alexandru Ioan Cuza" University of Iasi is implementing a number of grants/ research projects or institutional development projects, which involve PhD students in the field of Accounting, but the two projects in report have ending date in 2021. This question is understood by the evaluator as a weakness.

Performance Indicator *A.1.3.2.

The performance indicator is fulfilled. 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%.

According to the information available, taking into account only the 7 doctoral students enrolled in the field of Accounting in the Doctoral School of Economics and Business Administration, who receive a monthly scholarship for the entire period of their doctoral training, from the own funds of ISUD - "Alexandru Ioan Cuza" University of Iasi, the weight is 26.92% from the total number of doctoral students assigned to this field, above the lower limit of 20% required by ARACIS standards.

Performance Indicator *A.1.3.3.

The performance indicator is not fulfilled. 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.).

The percentage computed over the total evaluation period is 2.98%. The percentage for the period 2015-2019 was 4.37%.

This is the biggest threat to the program, they must improve their ways of financing students. Now, the post-pandemic scenario is favorable. In this sense, there is an obvious concern shown by IOSUD-UAIC, FEAA and SDEAA to support, including financially, the training of PhD students through participation in conferences, summer schools, courses, internships abroad, publication of specialized articles or other specific forms of dissemination, etc., which is a prerequisite for meeting this requirement over the next period

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 performance indicator is fulfilled. 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.

The evaluator, despite not being able to visit the institution due to the pandemic, has had sufficient evidence that this criterion is clearly met in the analyzed university.

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.

The performance indicator is fulfilled. 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.

At this moment, 7 PhD supervisors are affiliated to the Accounting field. After submitting the self-assessment report, 3 more PhD supervisors have been affiliated: Robu Bogdan, Carp Mihai and Leontina Păvăloaie. At this moment, 5 PhD supervisors meet the minimum standards of the CNATDCU, which represents 71.4% of the total. Under these conditions the indicator is fulfilled.

Performance Indicator *A.3.1.2.

The performance indicator is fulfilled. At least 50% of all doctoral advisors have a full-time employment contract for an indefinite period with the IOSUD.

Performance Indicator A.3.1.3.

The performance indicator is fulfilled. 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.

I confirm that the teaching activities pertaining to the subjects included in the curriculum are carried out by faculty or researchers experienced in the area of study; most of them are professors or associate professors or they are certified doctoral thesis advisors.

Performance Indicator *A.3.1.4.

The performance indicator is fulfilled. 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%.

In the Doctoral School of Economics and Business Administration, the proportion of doctoral advisors in the Accounting domain who concurrently supervise more than 8, but not more than 12, doctoral



students during their doctoral studies is 0 (one supervisor has 8 doctoral students in their doctoral training program).

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.

The performance indicator is fulfilled. 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.

I check that two of the four PhD supervisors in the field of ACCOUNTING working in the Doctoral School of Economics and Business Administration, i.e. 50%, have published at least five articles in Web of Science indexed journals with an impact factor higher than 0.

Performance Indicator *A.3.2.2.

The performance indicator is fulfilled. 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.

I confirm that two of the four PhD supervisors assigned to the ACCOUNTING PhD domain have been scientifically active in the last five years, obtaining, during this period, a score higher than that required by the minimum CNATDCU standards in force at the time of the evaluation, necessary and mandatory for obtaining the habilitation certificate in the field of Economics (Annex 9).

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 performance indicator is partially fulfilled. 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.

I verify that the ratio between the number of candidates who have entered the competition for admission to doctoral studies in the field of Accounting in the last five years and who have completed master's studies at other higher education institutions in the country or abroad and the total number of places at the competition in this period is 0.167 (close to the minimum value of 0.2). Also, the ratio between the number of candidates in the last five years and the number of places financed from the state budget is 1.125 (close to the minimum value of 1.2).

The post-pandemic scenario and better international relations with Poland and the US can be very favorable.

Standard B.1.2

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

Performance Indicator *B.1.2.1.

The performance indicator is fulfilled. 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 contest to the doctoral study programs of Accounting domain, takes into account criteria related to the academic, research and professional performance of the candidates, their interest in scientific research, publications in the field, etc. At the same time, candidates have to suggest a research topic and carry out a research project based on a unitary structure at the doctoral school level. The evaluation of the research project accounts for 50% of the average in the admission contest, the remaining 50% being allocated to the interview, a mandatory component of the admission process.

I check that the admission procedure is a strength in the doctoral program.

Performance Indicator B.1.2.2.

The performance indicator is fulfilled. The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years after admission does not exceed 30%.

In this sense, I confirm that, according information available, the average of the five annual expelling rates is 15.38%, below the 30%.

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 performance indicator is fulfilled. 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.

According to available offer, the training program curriculum for doctoral students enrolled in the Accounting study domain includes at least three subjects relevant to their training in scientific research, including a subject for in-depth study of research methodology, as well as a subject aimed at statistical data processing.

Performance Indicator B.2.1.2.

The performance indicator is fulfilled. 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.

The training program includes a compulsory subject entitled ETHICS AND ACADEMIC INTEGRITY, which comprises 6 hours of course and 8 hours of seminar.

Performance Indicator B.2.1.3.

The performance indicator is fulfilled. 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.

I verify that there are mechanisms. For each discipline, the the course coordinator draws up a subject outline that makes specific references to the knowledge, skills, competences, responsibility and autonomy acquired by doctoral students after graduating the course, as there are evaluation mechanisms at the doctoral school level both in terms of subject outline and doctoral students' satisfaction

Performance Indicator B.2.1.4.

The performance indicator is fulfilled. 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.

Doctoral students enrolled in doctoral studies in Accounting benefit from the advice and guidance of functional guidance commissions. Within SDEAA, until four reports are considered for following the path of doctoral students. Guidance commissions are made up of other doctoral advisors or professors with experience in this field. Commissions are public and can be tested.

Performance Indicator B.2.1.5.

The performance indicator is fulfilled. 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 available internal report the ratio between the number of doctoral students enrolled, in the academic year 2020-2021, in doctoral studies in the field of Accounting and the total number of professor / researchers who provide guidance is 0.87, lower than the ratio of 3:1 provided by ARACIS standards. The calculation starts from taking into account the 20 PhD students and the 23 members of the steering committees.

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.

Performance Indicator B.3.1.1.

The performance indicator is fulfilled. 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.

PhD students in Accounting have a sustained scientific activity (each of the 14 doctoral students who have obtained the title of doctor in the last 5 years has published at least one scientific article in a specialized publication). I received a list of publications (with corresponding hyperlinks) published by students.

Performance Indicator *B.3.1.2.

The performance indicator is fulfilled. 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.

I received list and tables which present the situation of the scientific activity of doctoral students in Accounting who have obtained the doctorate in the last 5 years. The number of papers presented by them at prestigious international conferences is 86, and the number of PhD students is 14, which leads us to a ratio of 6.14, so we can consider that indicator is met

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 performance indicator is fulfilled. 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.

I received detailed information about period 2016-2020. Within the Doctoral School of Economics and Business Administration, 14 PhD students enrolled in Accounting have completed and publicly defended their doctoral thesis. For each of the doctoral supervisors assigned to this field, the number of doctoral theses allocated to a certain scientific referent from a higher education institution, other than the Alexandru Ioan Cuza University of Iasi, was a maximum of two for theses coordinated by the same supervisor.

Performance Indicator *B.3.2.2.

The performance indicator is fulfilled. 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.

I checked that the maximum number of participations of a scientific referent from another higher education institution than UAIC in the public support commissions is 4, which compared to the total doctoral theses defended in the last 5 years in the doctoral field Accounting within the doctoral school of Economics and Business Administration of 14 theses, leads to a percentage of 28.57%, below the admissible percentage of 30%.

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 performance indicator is fulfilled. 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.

I have been able to verify high evidence that all the necessary measures have been taken to ensure high standards of quality management in all aspects that affect this indicator (of course, in the areas of students and professors).

Performance Indicator *C.1.1.2.

The performance indicator is fulfilled. 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.

Mechanism: the Questionnaire for Assessing the Quality of Doctoral Studies is administered annually. The conclusions drawn from this mechanism for collecting feedback from doctoral students are mentioned in the report devised by the internal commission for evaluating the activity of the doctoral school.

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 performance indicator is fulfilled. 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.

I checked that all information of interest to doctoral students and information of public interest is available for consultation on the University's website (<https://www.uaic.ro/studii/studii-universitare-de-doctorat/>) and on the Doctoral School website.

The website of the Doctoral School of Economics and Business Administration is doctorat.feaa.uaic.ro. The section presenting doctoral studies includes information on:

- the regulation regarding the activity of doctoral studies at the level of the doctoral school;
- the list of active members of the doctoral school with the contact details and the research field of interest;
- the minimum standards for obtaining the enabling certificate;
- the content of the advanced university training program.
- the admission methodology, elaborated annually;
- the topics for admission;
- the manner of conducting the admission exam; - information on the admission contest schedule, fees, number of places and the content of the file.

"Alexandru Ioan Cuza" University of Iasi offers doctoral students the opportunity to access the main databases. Students and academics have free access to the most important online scientific documentation resources worldwide and an electronic system which can be used to verify the degree of similarity with other existing scientific or artistic creations.

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.

The performance indicator is fulfilled. All doctoral students have free access to one platform providing academic databases relevant to the doctoral studies domain of their thesis.

I tested that "Alexandru Ioan Cuza" University of Iasi offers doctoral students the opportunity to access the following databases: Science Direct Freedom Collection, Scopus, SciFinder (CAS), MathSciNet, etc., while through the "Mihai Eminescu" Central University Library in Iasi they also have access to other representative databases, such as: SpringerLink Journals, ProQuest Central, Emerald Journals, Science Journals, Thompson Reuters, Oxford Journals, SAGE Journals HHS Collection, EBSCO, Wiley Journals etc.

Performance Indicator C.2.2.2.

The performance indicator is fulfilled. 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.

Since 2006, at IOSUD-UAIC, the special module for this functionality has been used within the e-learning platform Blackboard - SafeAssign, the "Alexandru Ioan Cuza" University of Iasi. Since 2018 this University use Turnitin application, based on Moodle to provide the e-learning platform to distance- and part-time learning students. Thus, access is ensured for all professors, including doctoral advisors, as well as for doctoral students (with the consent of their doctoral advisor) to an electronic system which can be used to verify the degree of similarity with other existing scientific or artistic creations.

Performance Indicator C.2.2.3.

The performance indicator is fulfilled. 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.

I checked with students meeting on-line that all doctoral students enrolled in the Accounting doctoral program have access to the research infrastructure available within IOSUD - Alexandru Ioan Cuza University of Iasi, this being one of the rights of the doctoral student.

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.

The performance indicator is fulfilled. 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.

According to the self-evaluation report and conducted interviews with major stakeholder the IOSUD has concluded travel agreements with foreign universities and research institutes carrying out activities in the studied field, aiming at PhD students and teachers mobility.

The doctoral domain can draw upon 25 international agreements. Overall, 12 students have embraced the opportunity for academic mobility of last five years. In spite of this, more of this kind of mobility-related activities should be enticed in the coming years, if the programme wants to achieve a certain improvement in the overall quality.

Performance Indicator C.3.1.2.

The performance indicator is fulfilled. 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.

In the field of Accounting doctoral studies there is a constant concern which is supported, including financially, for the organization of international co-tutelage doctorates and for inviting first rank experts to deliver courses / lectures to doctoral students. I checked a detail list of personalities/experts in this question.

Performance Indicator C.3.1.3.

The performance indicator is fulfilled. 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.).

During the evaluated period, both at the level of IOSUD - "Alexandru Ioan Cuza" University of Iasi, and within the Doctoral School of Economics and Business Administration, efforts were made and concrete measures were taken to internationalize the activities within the doctoral studies (one italian professor in Council, 2 foreign doctoral students enrolled, international conferences). The University should seize this opportunity on this issue in the years to come.

IV. SWOT Analysis

<u>Strengths:</u>	<u>Weaknesses:</u>
<ul style="list-style-type: none"> • The venues and the material equipment available to the doctoral school enable the research activities. • Dedicated and pretty well-trained academic staff. • The admission procedure is efficient and competitive. • Strong relationships with local entrepreneurs. 	<ul style="list-style-type: none"> • Need for training grants for students or teachers in the medium term. • Uses and fundraising for students. • Need more quality in scientific production (IF Journal). • Medium-low effectiveness of international agreements. • Need for specific databases (as AMADEUS).

<ul style="list-style-type: none"> • Training program with disciplines to study research methodology and/or statistical data processing in-depth. • Excellent scientific production by students. • Website. • Research infrastructures. 	
<p><u>Opportunities:</u></p> <ul style="list-style-type: none"> • Quality of studies program. • Synergies with data analysis and statistic programmes. • Improvement and development in internationalization proposals. • Quality improvement of students' scientific production 	<p><u>Threats:</u></p> <ul style="list-style-type: none"> • Size problem in students enrolled in the domain and doctoral thesis advisors. • Complex scenario in terms of face-to-face research actions by students due to the pandemic. • Quality in mobility programmes. • Low visibility and communication in international scientific projects

V. Overview of judgments awarded and of the recommendations

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
1.	PI	<p>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:</p> <p>a) the internal regulations of the Doctoral School;</p> <p>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;</p> <p>c) the Methodologies for organizing and conducting doctoral studies (for the admission of doctoral students, for the completion of doctoral studies);</p> <p>d) the existence of mechanisms for recognizing the status of a Doctoral advisor and the equivalence of the doctoral degree obtained abroad;</p> <p>e) functional management structures (Council of the doctoral school), giving as well proof of the regularity of meetings;</p>	Fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		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.		
2.	PI	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.	Fulfilled	
3.	PI	A.1.2.1. The existence and effectiveness of an appropriate IT system to keep track of doctoral students and their academic background.	Fulfilled	Date of system implementation and latest updates could be included
4.	PI	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.	Fulfilled	
5.	IP	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.	Fulfilled	Attention (weaknesses): two projects actually, but 2021 is the last year for both.
6.	PI *	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%.	Fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
7.	PI *	A.1.3.3. 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.).	Not fulfilled	This is the biggest threat to the program, they must improve their ways of financing students. Now, the post-pandemic scenario is favorable.
8.	CPI	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	Fulfilled	Excellent, you must continue, it is a strength in your program.
9.	CPI	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.	Fulfilled	
10.	PI *	A.3.1.2. At least 50% of all doctoral advisors have a full-time employment contract for an indefinite period with the IOSUD.	Fulfilled	
11.	PI	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	Fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		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.		
12.	PI *	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%.	Fulfilled	Excellent, you must continue, it is a strength in your program.
13.	CPI	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.	Fulfilled	Wekness. Need more publications in Journals with impact.
14.	PI *	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	Fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		on their scientific results within the past five years		
15.	PI *	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.	Partially fulfilled	Need for more efficient and quality international agreements.
16.	PI *	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.	Fulfilled	Excellent admission procedure, it is a strength in your program.
17.	PI	B.1.2.2. The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years after admission does not exceed 30%.	Fulfilled	Excellent, you must continue, it is a strength in your program.
18.	PI	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.	Fulfilled	Excellent, you must continue, it is a strength in your program. Also, in data analysis item.
19.	PI	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.	Fulfilled	Excellent, you must continue, it is a strength in your program.
20.	PI	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	Fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		the knowledge, skills, responsibility and autonomy that doctoral students should acquire after completing each discipline or through the research activities.		
21.	PI	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.	Fulfilled	Excellent, you must continue, it is a strength in your program.
22.	CPI	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.	Fulfilled	Excellent, you must continue, it is a strength in your program.
23.	CPI	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	Fulfilled	
24.	PI *	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.	Fulfilled	Excellent, you must continue, it is a strength in your program.
25.	PI *	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.	Fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
26.	PI *	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.	Fulfilled	
27.	PI	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.	Fulfilled	
28.	PI *	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.	Fulfilled	
29.	CPI	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:	Fulfilled	Excellent.

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		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.		
30.	PI	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.	Fulfilled	Excellent, could expand to databases with business results (AMADEUS).
31.	PI	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.	Fulfilled	
32.	PI	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.	Fulfilled	
33.	PI *	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.	Fulfilled	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		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.		
34.	PI	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.	Fulfilled	Excellent.
35.	PI	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.).	Fulfilled	

Out of 35 performance indicators listed in the The External Evaluation Report of a Doctoral Study Domain (Annex 3) the doctoral programme in Accountancy fulfilled 33 of them, while 1 performance indicators is partially fulfilled. One indicator is not fulfilled at all. Overall, the reviewer recommends that the programme is accredited for the duration of five years since there were no more than 8 performance indicators, that have not been either totally or partially unfulfilled.

VI. Conclusions and general recommendations

The domain of Accounting at Faculty of Economics and Business Administration (Alexandru Ioan Cuza University) presents an unequal balance between strengths and threats, in favor of the former. Therefore, the overall performance could be labeled as favorable and quality. Also, there are multiple opportunities at hand that are more than enough to counterbalance any of the identified threats, as listed in the SWOT analysis above.

The evaluation team has come up to a conclusion that the domain of Accountancy within the Faculty of Economics and Business Administration fulfills high number of formal indicators that are necessary for the continuation of its work. A decision is proposed to fully accredit the above mentioned doctoral programme in Accountancy for the duration of five years.

However, there are some suggestions to the programme's quality, as stated above in funding policy and internationalization, will be more than helpful in raising the programme's overall quality over the course of next five years, in order to contribute to the excellence of the studies, their adaptation to the future labor market, and better positioning of the Alexandru Iona Cuza University on international metrics.



VII. Annexes

No annexes.

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