

The External Evaluation Report of a Doctoral Study Domain

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I. Introduction¹

This external evaluation report is drafted in the framework of the Doctoral School of Economics at University of Craiova, periodic evaluation for the maintenance of accreditation of the doctoral field of Accounting. The evaluation visit for this program was during 05-09 July, 2021 and the Experts Committee was comprised by Coordinator Prof. univ. dr. Adriana Tiron Tudor from U. Babes Bolyai Cluj Napoca, International expert Prof. univ. Eglatina Hysa from Epoka University, Albania, and PhD student Buhuș Ștefănuț-Iulian from Universitatea "Vasile Alecsandri" din Bacău.

The legal status of the **Doctoral School of Economic Sciences (SDSE)** is conferred by the certificate received from the Ministry of Education and by the National Council for Attesting Titles, Diplomas and Certificates in 2015, based on the Government Decision 778/23.09.2015.

The doctoral programme at the University of Craiova in the fundamental field of social sciences, branch - economic sciences, has a tradition of over 45 years. The Doctoral School of Economic Sciences was established in the academic year 2005-2006. Starting with October 1, 2012, at the University of Craiova, doctoral studies were reorganized by setting up the School of Socio-Humanities, comprising five branches and eleven fields of doctoral studies, and on October 1, 2015, the Doctoral School of Economic Sciences was re-established, comprising five accredited fields: Accounting, Management, Finance, Economics, Cybernetics and Statistics.

The Director of the doctoral school is elected by the doctoral school members and validated by CSUD-UCV of all the affiliated doctoral schools and by the board of the doctoral school (CSD) for a term of 5 years. Whereas the members of the board of the doctoral school are university teachers who fulfill the minimum conditions for the position of Professor/doctoral supervision based on HG 681/2011.

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

For the academic year 2019/2020, the SDSE, comprised of 5 doctoral fields, supported by the staff of the Faculty of Economics and Business Administration, and specifically by the department of Economics, Accounting and International Affairs; Management, Marketing and Business Administration; Finance, Banking and Economic Analysis; and Statistics and Economic Informatics. The Doctoral School of Economic Sciences has in total 20 PhD supervisors, 49 research supervisors and 95 doctoral students enrolled in different programs, such as: Cybernetics and Statistics - 7 PhD students; Economics - 14 PhD students; Accounting - 24 PhD students, Management - 29 PhD students, and Finance - 21 PhD students.

The Doctoral field of Accounting is one of the accredited fields in the Doctoral School of Economic Sciences. As such, in academic year 2015/2016, the Accounting doctoral field counts 3 PhD supervisors. The mission of scientific research within the scope of the doctoral programme is to contribute, support, develop and promote²:

- the innovation in research, technology advancement and knowledge transfer, to build the knowledge-based society and the European Research Area;
- the development of young human resources involved in research and valuing the research profession.

The total number of PhD students in the doctoral school register in the 2019/2020 academic year is 95, of which 24 belong to the Accounting field (21,26%). Table no.1 includes detailed information on the students enrolled in SDSE level and specifically in the Accounting field for the period 2015-2020.

Table no. 1 The number of PhD Students in period 2015-2020

Doctoral students	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
SDSE	87	88	83	95	95
Accounting field	20	18	20	20	24

As an admission criterion, based on the Institutional Regulation of the organization and functioning of doctoral studies, art. 15 -19, only graduates with a Master's degree or equivalent, having a graduation average grade of minimum 8.00 are eligible to apply for doctoral studies. Additionally, applicants must submit a certificate of proficiency of a foreign language.

Curriculum for the doctoral field of Accounting is divided into two components: **(1) a programme based on advanced studies;** and **(2) an individual programme of scientific research.**

The advanced studies are carried out during the first half of the first year of studies, for a period of 3 months. There are three courses taught during this term, specifically, one of the courses is a core one related to research methods, and the other two courses are specialized courses in Accounting. Each subject is valid of 10 ECTS credits.

Course 1: *Interdisciplinary research methods in economics, ethics and academic integrity*, taught by prof. PhD. Pirvu Ramona, PhD supervisor in Economics field;

²Periodic Self-Evaluation Report for maintenance of accreditation of the Doctoral field of Accounting, pp. 4.



Course 2: Financial Accounting diagnosis, taught by Prof. PhD. Siminica Marian Ilie, PhD supervisor in Accounting field;

Course 3: *Summary documents and financial communication*, taught by Prof. PhD. Avram Marioara, PhD supervisor in Accounting field.

The individual programme of scientific research consists of supporting 3 research reports which are intended to outline three chapters of the doctoral thesis, each report being allocated 20 ECTS credits.

The topic and the content of research reports are carried out by the doctoral doctor together with the head of the doctoral degree on the basis of a doctoral thesis plan drawn up by mutual agreement immediately after the doctoral registration at the doctoral school. The Accounting field of the Faculty of Economics of the University of Craiova has no research masters, but the three professional masters.

Additionally, as a requirement for the doctoral candidates is the publishing of articles in scientific journals, of which at least three articles have to be published in scientific journals indexed in at least three international databases or quoted Web of Science (in one Article, the doctorate shall be the sole author, first author or correspondent author), and to participate in international scientific conferences, held at home or abroad (at least three scientific papers at international conferences in the field, and being published in their volume).

There are four active PhD supervisors in the doctoral field of Accounting (two UCV teaching staff, one retired professor, and one professor from the University of Petrosani) during the academic year 2020-2021. According to Article 46 of the Institutional Regulation of the organization and functioning of the university doctoral programme of the IOSUD - UCV, a PhD supervisor may not simultaneously guide more than 10 - 12 students-doctoral candidates (depending on the field), at different stages of doctoral studies. Since 2014-2015, each PhD supervisor for this program has simultaneously coordinated a maximum of 8 students at different stages of doctoral studies. Additionally, each PhD supervisor establishes an Advisory committee made up of three university teachers specialized in the research area of the doctoral thesis.

I. Methods used

This external evaluation report is drafted based on the evaluation visit for this doctoral program in Accounting was during 05-09 July, 2021. All the Experts Committee members had the opportunity to join the meetings online and the group Coordinator Prof. univ. dr. Adriana Tiron Tudor, could join the institution by consulting during a site-visit at the premises of the University of Craiova.

Specifically, the methods and tools used in the external evaluation process, before and during the evaluation visit, include the following activities:

- The analysis of the internal evaluation report of the doctoral study domain under review and its respective annexes;
- The analysis of documents made available by the IOSUD, in physical format, during the evaluation visit;

- The analysis of documents, data and information available on the IOSUD/Doctoral School(s) website, in electronic format;
- Visiting the buildings included in the institution's property, spaces and capacities (by Coordinator of the External Evaluation Experts);
- Meeting/discussions with doctoral students in the doctoral study domain under review;
- Meeting/Discussions with the graduates of the doctoral study domain under review;
- Meeting/Discussions with employers of the graduates in the doctoral study domain under review;
- Meeting/Discussions with the school officials of the Doctoral School(s) in which the doctoral study domain under review is operating;
- Meeting/Discussions with the doctoral advisors in the doctoral study domain under review;
- Meeting/discussions with the representatives of the various structures of the IOSUD/Doctoral School(s) in which the doctoral study domain under review is operating:
 - The Council of the Doctoral School, the Board of Directors, the Quality Assessment and Assurance Commission, the Quality Assurance Department, the Ethics Commission (including with the student representatives of these structures).

Additionally, the Experts Committee members asked to the university some additional documents that helped to clarify and ensured a correct evaluation of each criteria.

III. Analysis of ARACIS's performance indicators

The doctoral programme in the field of Accounting at the University of Craiova is an accredited programme. This external evaluation report is drafted in the framework of the Doctoral School of Economics at University of Craiova, periodic evaluation for the maintenance of accreditation of the doctoral field of Accounting. Each evaluation criteria stipulated by ARACIS have been analysed from the self-evaluation group preparing the Self-Evaluation Report, and in this external report the External Experts Committee will evaluate the respective criteria. The three main Domains to be evaluated are A. Institutional Capacity; B. Education Effectiveness; and, C. Quality Management.

DomainA. INSTITUTIONAL CAPACITY

In this Domain, the External Experts Committee will investigate (1) The administrative, managerial institutional structures and the financial resources; (2) Research infrastructure; (3) Quality and human resources. Each of these criteria is based on some specific standards to be fulfilled by the institution.

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

This criterion is to analyse the existing of the administrative and managerial structures in the institutional level that are in support of the doctoral studies in the field of Accounting. Additionally, this criterion considers the financial resources available to maintain the above mentioned programme.

StandardA.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.*

IOSUD has specific regulations, methodologies and mechanisms for the efficient organisation and functioning of doctoral activities. These are developed and implemented, as appropriate, at the level of each administrative structure within IOSUD-UCV.

- a) The Senate of the University of Craiova has adopted and approved a respective institutional regulation specifically for the doctoral schools under IOSUD-UCV, "Institutional Regulation for the Organization and conduct of Doctoral Programs". Additionally, each doctoral school has its own regulations (on the basis of which it organises its activity) adopted by the Council for Doctoral Studies (CSUD). The regulations of the Doctoral School of Economics (SDSE), of which the doctoral field of Accounting is part of, are available also on the website of the Faculty of Economics and Business Administration.
- b) The method and criteria of the organisation and the conduction of the elections for the position of director of the Council of doctoral school (CSD), are clearly specified by the IOSUD-UCV own Regulation of organization and functioning. The appointment of the members of the CSUD-UCV are based on public competition during the specific periods based on the regulation. In accordance with Article 13 of the Regulations of the Doctoral School of Economics, it is ruled by a Director elected by the members of the Doctoral School and validated by CSUD-UCV from among the SDSE-affiliated doctoral supervisors and by a Doctoral School Council (CSD), with a 5-year mandate. The SDSE is composed of a max. 50% PhD supervisors from the doctoral school, of 20% by doctoral students, and the rest by other members such as professionals in the related sector and/or personalities whose scientific work has significant international recognition.
- c) All the steps of the organizing and conducting doctoral studies are clearly presented on the website through the "Regulation of the organization and conduct of the competition for admission to undergraduate, master and doctoral studies for the academic year 20220-2021."
- d) *The status of a Doctoral advisor is clearly defined in the above-mentioned regulation. Furthermore, there existence clear of mechanisms for recognizing the quality of doctoral supervisor obtained in higher education institutions accredited abroad as well as the recognition of foreign PhD degrees.*

- e) The governance structures are detailed in Chapter II of the Institutional Regulations for the organisation of doctoral programmes, and, in Chapter III of the Regulations of the Doctoral School of Economics.

The meetings of the Council of the doctoral school were held periodically with the participation each time of its members, in order to identify the problems and to solve them, but also to monitor the activity of doctoral schools. List of meetings can be found in **Annex A.1.1.1.6. SDSE Board meetings graph**. According to the Minutes of the meetings, for 2020, the topics discussed were:

- The meeting of 17.02.2020:
 - o Validation the election results for the position of Director/Head of the Doctoral School;
 - o Validation of the election results for the representative of the doctoral students in the Doctoral School Council;
 - o Others.
- The meeting of 21.05.2020:
 - o Approval of the criteria for allocating the places state budgeted in the academic year 2020/2021, by doctoral fields;
 - o Others.
- The meeting of 16.07.2020:
 - o Approval of the distribution of the places state budgeted, by doctoral fields;
 - o Approval of the commissions for doctoral admission in the session of September 2020;
 - o Others.
- The meeting of 24.09.2020
 - o Validation of the results of the doctoral admission from the session of September 2020;
 - o Approval of the Curriculum (the Program based on advanced university studies and the Individual Program of the Scientific Research) and of the Syllabus for doctoral students admitted to doctoral studies in the session September 2020;
 - o Approval of the teaching load report for the academic year 2020/2021;
 - o Others.

The situation is similar for the other years of the period.

- f) The Doctoral School of Economics provides a detailed contract to the students enrolled for doctoral studies in the field of Accounting.
- g) The internal procedures for the analysis and approval of proposals regarding the training for doctoral study programs based on advanced academic studies are presented in the respective regulations of the doctoral study programs. The curriculum proposed at the level of each doctoral field, which contains the topics of the training programme based on advanced university studies is drawn up by the CSD in consultation with the doctoral supervisors, after which it is approved by the CSUD and the UCV Senate.

Attached is the Curriculum for the field of Accounting for the academic year 2020/2021, which includes the two components of it: the Program based on advanced university studies and the Individual Program of the Scientific Research (**AS_3_The Curriculum_Accounting_2020-2021**).

For the academic year 2019/2020, the Curriculum for the Accounting field is presented in the Self-Assessment Report, **Annex B.2.1.1.1. Curriculum Accounting 2019-2020**.

This is drawn up by the CSD in consultation with the doctoral supervisors, after which it is approved by the CSUD and the UCV Senate. It is noted that it is signed by the Director of the Doctoral School, the Director of CSUD and the Rector of the University, being assumed by them.

The approval of the Curriculum for the year 2020/2021 at the level of the Council of the Doctoral School was made in the meeting of 24.09.2020 (see attached minutes of the meeting – **AS.1_PV meeting 24 September 2020**).

At the level of the UCV Senate, the approval was made in the meeting of 28.09.2020, according to art. 2 of the UCV Senate Decision no. 13 from 28.10.2020 (https://www.ucv.ro/hotarari/Hotararea_Senatului_Universitatii_din_Craiova_nr_13_din_28_septembrie_2020.pdf), and attached file (**AS.2_HS 13_28 sept 2020**).

Recommendations:

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 aspects specified in Art. 17 (5) of Government Decision no.681/2011 are also specified in the Regulations of the Doctoral School of Economics (SDSE), in Art. 8, para.I-11; in Art.17, 18, 29-31; in Art.11 (2); in Art.15, in Art.8 (14); in Art.36, (8-15), in Art.37; in Art.47 (4); and in Art.38 (5).

Recommendations:

The indicator is fulfilled.

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

This standard ensures the existence of a good system which maintains all the necessary data and details of the doctoral student academic background.

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

The University of Craiova's Student Records Information System is found to be adequate and effective to keep the full track of doctoral students and their academic progress. The doctoral students' data can be downloaded from the Student Records system, which can comprise the data on examinations and research reports, interruptions, extensions, transfers from one supervisor to another, payment of fees, public defense of the doctoral thesis, etc. Access and processing of the information in the database is controlled and it is done only by authorized individuals. All the available data can be used also to generate the tables of doctoral graduates on the basis of which PhD diplomas are issued.

Recommendations:

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 institution has ensured the usage of a sophisticated software to check the percentage of similarity of doctoral theses. CNATDCU, Sistemantiplagiat.ro, offers a detailed similarity report that consist of different coefficients that have been decided as threshold from the scientific bodies of the program. This program has to be applied for all the doctoral theses and the students work in accordance with the supervisor. Annex B. 3.2.1. lists all the detailed information on the similarity reports for the theses during 2015-2020 period for the domain of Accounting.

Recommendations:

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.*

This standard ensures the availability of financial resources and other internal and external opportunities arising for the doctoral students. This is important to enhance capacities of research and to extend the outcome in a larger target group.

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

During 2015- 2020 time period, the doctoral supervisor members of Accounting were part of working group for a total of 12 research or institutional development / human resources grants. In the self-evaluation report there are two projects highlighted to be in line with the doctoral field in Accounting, specifically: "Practice in simulated enterprises- vector for increasing students' employability" (PRACTISIM), University of Craiova, in which Prof. MarioaraAvram participated as an expert, respectively "Erasmus + Implementation of Education Quality Assurance System via Cooperation of University - Business - Government in HEIs", with Prof. Dr.Marian Siminica as member of the implementation team.

Regarding the PhD students, 4 of them from the Accounting field (Păunescu (Petre) Carmen-Florentina, Bogeanu-Popa Maria-Mădălina, Preda-Buzgurescu Olimpia-Livia și Negru (Bonescu) Elena, were involved în an institutional development project from UCV, earning doctoral scholarships for a 12 months period for completing their research through the project Entrepreneurial University – higher education and training system for the Romanian labor market by granting scholarships for doctoral candidates and post-doctoral researchers and implementing innovative entrepreneurial training programs“ (contract code POCU380/6/13/123990), Beneficiary: University of Craiova in partnership with IPA SA. Proof can be found in **Annex A.1.3.2.2. PhDstudentsbeneficiary of othersources of income table.**

Recommendations:

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%.*

In the doctoral field of Accounting there are 4 PhD students enrolled who were granted a PhD scholarship for a period of 12 months through the project "Entrepreneurial University - higher education and training system for the labour market in Romania through programmes". The detailed information is confirmed also from the Annex A. 1.3.2.2. However, the proportion of students who benefited from other sources of funding for a period of at least 6 months is 16.6% (4 students benefiting /24 tuition fee paying students enrolled) being less than 20%.

Recommendations:

The indicator is partially fulfilled.

Performance Indicator *A.1.3.3.³*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.).*

Based on the information provided in Annex A.1.3.3.1., the total income in the doctoral field of Accounting in the period 2015 - 2020 was of 1,163,000 lei. From these revenues, during the period 2016-2020, an amount of 8,060 lei was used as a support for publication and conference participation for doctoral students. The supportive percentage is found to be very low with regard to the required standard of at least 10%, (only 0.69%). In the meantime, constated also from the meeting with the staff, they are aware of this weakness.

Recommendations:

The indicator is partially fulfilled.

Criterion A.2. Research infrastructure

**general description of the criterion analysis.*

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

³The 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.



**general description of the standard analysis.*

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.*

SDSE has all the required infrastructure and equipment to ensure the realization of all the necessary research activities in the field of Accounting in accordance with its mission and scientific objectives. The library accounts over 17,000 books and periodicals, of which: 9,134 for economics, finance, cybernetics, statistics and 7,705 for management and Accounting; 231 periodicals. The UCV campus has mobile access, to full-text multidisciplinary scientific, bibliographic and bibliometric databases, Science Direct Freedom Collection, Springerlink Journals, Cambridge Journals, American Institute of Physics - Journals (AIP), IEEE All-Society Periodicals Package (ASPP Online), MathSciNet, Ebsco Business Source Complete, Clarivate Analytics - Web of Science Core Collection, InCites Journal Citation Reports, Derwent Innovations Index, Scopus). The university has considerable number of computers, Microsoft licenses (Office and Windows), software licenses (E-Views), laboratory equipment (video projection systems internet connection).

Recommendations:

The indicator is fulfilled.

Criterion A.3. Quality of Human Resources

This criterion is devoted to the doctoral thesis advisors and the teaching staff for the doctoral school. It mainly deals with their expertise in the field of the study subjects they teach, their expertise on the thesis topics, and their capacities to support this programme.

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

According to this standard, the institution has to ensure sufficient qualified staff supporting the program in teaching and research activities. Their specialization has to be in line with the domain of the programme.

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.*

According to the last data provided, there were 4 PhD supervisors in the field of Accounting (2 full professors of the UCV, 1 retired professor and 1 full professor from the University of Petroani): Prof. Constania Jacob; Prof. Marioara Avram; Prof. Mariana Man and Prof. Marian Siminica. From the four above-mentioned professors, only 1 the minimum CNATDCU standards necessary and mandatory for

being awarded the habilitation certificate, representing 25% of doctoral supervisors (1/4). To the 4 doctoral supervisors, through the affiliation of the 2 new doctoral supervisor (Sichigea Mirela and Oncioiu Ionica) the Accounting field has affiliates 6 doctoral supervisor of whom 3 doctoral supervisors meet the minimum standards of the CNATDCU, the criteria being fulfilled.

Recommendations:

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.

Two PhD supervisors out of 4 affiliated scientific supervisors at the time of the self-evaluation report in the field of Accounting are being full-time employed within IOSUD-UCV (maintaining the required percentage of 50%).

Recommendations:

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 subjects of the Accounting programme are taught by PhD professors with proven expertise in the field of the subjects taught. This is verified from their CVs provided as attachments in the self-evaluation report.

Recommendations:

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 programs⁴ does not exceed 20%.

None of the PhD supervisors has more than 8 PhD students at the same time. Respectively, one supervisor has a total of 4 PhD students, two supervisors have each 6 students, and only one of them is having 8 PhD students in total.

Recommendations:

The indicator is fulfilled.

⁴3 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.

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

Besides the proper academic profile of the doctoral students' supervisors, they have to ensure an international integrity with networking and scientific research output.

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.

From 4 PhD supervisors in Accounting, only one has more than 5 papers indexed in Web of Science impact factor journals. In the meantime, the other 3 PhD supervisors have other relevant achievements - books or book chapters published in international publishing houses, Web of Science indexed papers, papers presented at international scientific conferences. Additionally, all these professors are having international recognition, such as inclusion in the editorial board members or reviewers in the indexed journals and conferences.

However, with the new supervisors affiliated to this progrema, out of the 6 doctoral supervisor in Accountingfield, 3 doctoral supervisorhave more than 5 papersindexed Web of Science: Siminică Marian, Sichigea Mirela, Oncioiu Ionica.

Recommendations:

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.

All PhD supervisors in the field of Accounting achieve a score higher than 1, more than 25% of the score required by the CNATDCU minimum standards in force at the time of evaluation, necessary and mandatory for being awarded the habilitation certificate, based on the scientific achievements between 2015-2020. This is verified from the Annexes (A3.1.1.4. - A.3.1.1.7.) provided on the self-evaluation report.

Recommendations:

The indicator is fulfilled.



Domain B. EDUCATIONAL EFFECTIVENESS

This domain is composed of three main pillars, (1) The number, quality and diversity of candidates enrolled for the admission contest; (2) The content of doctoral programs; and (3) The results of doctoral Studies and procedures for their evaluation. Each of these pillars is supported by standards and criteria to be fulfilled.

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

This criterion is related to the program capacities and attractiveness to enroll a considerable number of students, that present a good quality and demonstrate a good academic, research and professional performance.

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.

Through this standard we look at the institutional/program capacities to attract students in order to increase the competitiveness and ensure a good quality by selecting the applicants.

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 of the total number of applicants for admission in the period 2015/2016-2019/2020, who are graduates of Master's programmes outside UCV and of the total number of state budgeted places is of 1.27 (higher than 0.2). The indicator is obtained as follows: number of doctoral graduates of Master's programmes in university centres other than IOSUD-UCV / number of state budgeted places = 14 Master's graduates from other university centres / 11 state budgeted places = 1.27.

Whereas, the ratio between the number of applicants for admission in the period 2015/2016-2019/2020 and the number of state budgeted places in the field of Accounting is of 2.81 (31 applicants for admission / 11 places = 2.81, which is again higher than 1.2).

Recommendations:

The indicator is fulfilled.

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

This standard is related to the quality of the enrolled doctoral students and their capacities to follow up with the research thesis.

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.

According to the Regulation in force, the doctoral applicants must have a GPA higher than 8 out of 10, and they have to present a doctoral research project within one of the research directions proposed by the PhD supervisor. All the process is made public through the official website of the university.

The applicants are evaluated based on the average grades obtained by the candidates and based on the topic presentation of their research. Only presentations evaluated with a minimum of 7 (seven) are considered as eligible to be part of this programme.

Recommendations:

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 admission⁵ does not exceed 30%.

The average ratio of doctoral students who were expelled 3 years after admission for the period 2015-2019 is 13.04% (3/23), which means that it does not exceed 30%. Specifically, this indicator per each academic year is as follows: 25% (2/8) for the 2015-2016; 33% (1/3) for the 2016-2017; 0% for the 2017-2018; and 0% for the 2018-2019.

Recommendations:

The indicator is fulfilled.

Criterion B.2. The content of doctoral programs

This criterion is devoted to the academic program offered to the students, including scientific research training, in-depth research, scientific methodology applied that supports the doctoral thesis, etc.

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.

During the first year of doctoral studies in the field of Accounting there are 3 subjects relevant to scientific research. From the subjects included in the curriculum of the first year, at least one subject is devoted to the in-depth study of research methodology and/or statistical data processing. This course is

⁵3 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.

“Interdisciplinary research methods in economics, ethics and academic integrity”, which is being taught in semester 1, year 1, by prof. PhD. Pirvu Ramona, PhD supervisor in Economics field.

Recommendations:

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.*

The same course mentioned above is dedicated to ethics in scientific research and intellectual property, specifically the course "Interdisciplinary Research Methods in Economics, Ethics and Academic Integrity". From this course, a total of 14 hours out of 28 hours per semester, are devoted to ethical issues in scientific research, consisting of 8 hours of lecture and 6 hours of seminar. The respective syllabus is found in Annex B.2.1.1.2.

Recommendations:

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 activities⁶.*

IOSUD-UCV has mechanisms in place to ensure that the training programme are based on advanced university studies, related to the field of Accounting. This is evident from each syllabus provided as in the self-evaluation report which specifically refer to knowledge, skills, competences acquired by doctoral students after completing the training programme. These subjects are reviewed based on an existing internal faculty quality assurance/feedback mechanism.

The Syllabus draws specific references to the knowledge, abilities/skills, competences acquired by doctoral students after completing the training programme. These are reviewed annually by the teachers, who take the respective courses, after which they are approved in a meeting by the Council of the Doctoral School. For the academic year 2020/2021, they were approved in the meeting of 24.09.2020 (see **AS.1_PV meeting 24 September 2020**).

Recommendations:

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.*

⁶Or 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.

The doctoral training is organized in a way that the students receive regular consulting and guidance through one-to-one meeting with the supervisors and also during the meetings with mentoring committees. The meetings among the members of the mentoring committees and the PhD students have consisted of joint publications and scientific communications with the PhD students. Annex B.2.1.4.1. and Annex B.2.1.4.2. provide detailed data on the Advisory committees during 2015-2020 and timetable meeting with the Advisory committees.

Recommendations:

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.

For the doctoral field of study Accounting, the ratio between the number of doctoral students and the number of teaching/research staff providing mentoring is 2.22. (This is confirmed in Annex B. 2.1.4.1)

In accordance with the Regulations of the IOSUD-UCV, Article 47, paragraph 3, "members of the mentoring committee may have the degree of profesor, asociate profesor, lecturer, lecturer/principal of works or scientific researcher. gr. I / scientific researcher gr. II and must have competences in the field of research in which the subject of the doctoral thesis of the guided doctoral program is included".

Recommendations:

The indicator is fulfilled.

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

This criterion analysis the procedures to measure the output of the research activities of the PhD students. This is at the same time quantitative and qualitative measure of the output of the scientific work for this domain.

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.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.

A minimum of one article or other relevant contribution for each of the 10 PhD students who obtained their PhD degree in the period 2015-2020 is made available to the evaluation committee for the evaluated field (Annex B.3.1.1.1 and Annex B.3.1.1.2). From these works, only two of them are indexed in Scopus, of which one is indexed also in ESCI. Another paper is published as a conference proceeding in WoS. However, according to the rules in Romania, the PhD students have to publish 3

- 5 articles in scientific journals indexed Web of Science or in minimum 3 international databases. In addition to WoS and SCOPUS, the articles can be published in other databases. Among the international databases acknowledged, there are: Repec, EBSCO, CEEOL, EconLit, DOAJ, ProQuest etc. The articles published by the doctoral graduates in the Accounting field have been published in journals indexed in at least 3 international databases, journals with a good scientific level, which assure the review with the help of individual reviewers.

Recommendations:

The indicator is 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.*

During 2015 – 2020 timeline, 10 PhD theses were defended in the doctoral field of Accounting. During their doctoral studies these students participated in 65 international events (held in the country or abroad) presenting their scientific works. As such, the ratio between the number of presentations and the number of doctoral students who completed their doctoral studies is 6.5, thus greater than 1.

Recommendations:

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.*

During the period 2015- 2020, 10 theses were defended in the doctoral field of Accounting. 3 PhD supervisors from Craiova University and 10 scientific reviewers from other higher education institution (ASE Bucharest, West University of Timisoara, Babes Bolyai University of ClujNapoca, A.I. Cuza University of Ia i and I Decembrie University of Alba Iulia) participated in their evaluation.

In only one year, that of academic year 2017/2018 there was only one case where a reviewer from another higher education institution who evaluated 3 PhD theses from the same scientific supervisor. The rest of the cases does not exceed two (2) for theses coordinated by the same doctoral supervisor in one year.

Recommendations:

The indicator is partially 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 PhD theses assigned to a specific scientific reviewer from a higher education institution other than IOSUD-UCV and the number of PhD theses defended in the doctoral field of Accounting is less than 0.3 for 9 scientific reviewers out of the 10 reviewers from outside UCV participating in the evaluation of PhD theses in the period 2015-2020. There is the case of one reviewer who in the period 2015-2020 participated in the evaluation of 7 PhD theses out of the 10 defended at IOSUD-UCV level in the Accounting field, resulting in a ratio of 0.7.

Recommendations:

The indicator is partially fulfilled.

DomainC. QUALITY MANAGEMENT

The third domain of this report is devoted to quality management that is related with the institutional procedures and mechanisms to ensure a good quality of the program. This is composed by three main criterions, (1) Existence and periodic implementation of the internal quality assurance system; (2) Transparency of information and accessibility of learning resources; and (3) Internationalization aspect of the institution and programme.

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

This criterion looks for procedures of timely and periodically implementations of the internal quality assurance and how these internal audits impact to the programme enhancement.

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.

The internal evaluation and monitoring and monitoring of the activity of the doctoral schools is carried out each year, during the period 1 October to 30 September. The self-evaluation reports are approved by the Doctoral School Councils and are submitted to the Doctoral Studies Office by 15 February of the year following the period under evaluation duly signed by the Director of the Doctoral School. The self-evaluation reports are submitted to the IOSUD University of Craiova Council for Doctoral Studies for review. The conclusions of the evaluation and the measures adopted are discussed in a CSUD meeting with the participation of all the Doctoral School Directors, the Director of the Department of Quality Management of the University of Craiova and/or a member of the Quality Council of the University of Craiova who is a PhD supervisor.

The criteria for internal evaluation are:

(1) Scientific activity of PhD supervisors during an academic year.

- the number of publications in relevant journals and the points accumulated in the grid for meeting the minimum standards in force in the academic year under evaluation;
- the number of doctoral students who have completed their studies within three years from the date of registration out of the total number of doctoral students supervised and who have defended their thesis;
- other activities relevant to the scientific work of the PhD supervisors;

(2) The infrastructure and logistics needed to carry out the research activity:

- It will be analysed how the doctoral school's funds were used to improve the infrastructure and logistics necessary to carry out research during the academic year under review: number of doctoral students financially supported to publish and attend conferences; organisation of symposia, summer schools, etc., purchases made to improve the material base.

(3) The procedures and subsequent rules on the basis of which doctoral studies are organised:

- Analysis of the degree of fulfilment of the obligations mentioned in the curriculum by the PhD students coordinated by each PhD supervisor;
- Analysis of the reasons why doctoral research programmes could not be completed within three years from the date of enrolment of doctoral students.
- Analysis of the results of the online questionnaire on the evaluation of doctoral programmes and the doctoral school by doctoral students conducted in January.

Recommendations:

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.

One such evaluation mechanism is an online PhD Student Evaluation Questionnaire, completed anonymously by PhD students. There is a procedure for its completion, approved by the CSUD, according to which each PhD student receives an access code to fill in the questionnaire online. The results of the evaluation form the basis for measures to improve the educational process for the third cycle of doctoral studies. After centralising the results of the completed questionnaires, an Evaluation Report of doctoral students' evaluation of doctoral schools, advanced degree programmes and scientific research programme is produced. The evidence for such procedure and results evaluations are found in Annex 1.1.2.1. and Annex 1.1.2.2.

Recommendations:

The indicator is fulfilled.

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

This criterion involves the transparency of the information and accessibility of learning resources that the institution and the specific program has to follow.

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.*

The IOSUD publishes on the website of the organizing institution, in compliance with the general regulations on data protection, all the below mentioned information such as: (a) the Doctoral School regulation; (b) the admission regulation; (c) the doctoral studies contract; (d) the study completion regulation including the procedure for the public presentation of the thesis; (e) the content of training program based on advanced academic studies; (f) the academic and scientific profile, thematic areas/research themes of the Doctoral advisors within the domain, as well as their institutional contact data; (g) the list of doctoral students within the domain with necessary information (year of registration; advisor); (h) information on the standards for developing the doctoral thesis; (i) links to the doctoral theses' summaries to be publicly presented and the date, time, place where they will be presented; this information will be communicated at least twenty days before the presentation. All the links are available in the self-evaluation report.

Recommendations:

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.*

As mentioned in the institutional capacities regarding the infrastructure, the doctoral students have access, not only from the UCV campus, but also through mobile access, to full-text multidisciplinary scientific, bibliographic and bibliometric databases (University of Craiova is a member of ANELIS PLUS Association): Science Direct Freedom Collection, SpringerlinkJournals, CambridgeJournals, American Institute of Physics - Journals (AIP), IEEE All-SocietyPeriodicals Package (ASPP Online), MathSciNet, Ebsco Business Source Complete, ClarivateAnalytics - Web of Science Core Collection, InCites Journal CitationReports, Derwent InnovationsIndex, Scopus). Additionally, they have access to other relevant electronic resources such as e-books, online references (encyclopaedias, digital libraries), magazines, newspapers and other electronic resources from home and abroad, PhD theses, etc. is provided through the digital section of the University of Craiova library.

Recommendations:

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.*

Within the Faculty of Economics and Business Administration, the Director of the Doctoral School, as well as the doctoral supervisors have licenses of the Plagiarism software recognized by the CNATDCU, used to analyze the degree of similarity of the doctoral students' works in relation to other existing scientific creations. Additionally, each doctoral student has access, upon request and with the agreement of the supervisor, to the electronic system for checking the degree of similarity with other existing scientific works.

Recommendations:

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.*

In accordance with the provisions of the Doctoral Studies Contract, art. 9, points 9.1-9.4 (p. 3), "the doctoral student has the right to use the laboratories, lecture halls and seminar rooms, reading rooms, libraries and other facilities provided by IOSUD for professional training, as well as for cultural and sports activities, in compliance with IOSUD's internal regulations; to use protective equipment during the execution of practical work taking place in the toxic environment, according to the rules of work protection; to use electronic mail and the Internet only in connection with the training activity and other matters of the teaching or research process; to use the scientific research and documentation facilities of the university and the faculties".

Recommendations:

The indicator is fulfilled.

Criterion C.3. Internationalization

This criterion analysis includes the strategies toward the internationalization, the available agreements for mobility, projects, networks and so on.

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 Accounting domain has signed many mobility agreements with foreign universities, research institutes, companies working in the field of study, aimed at the mobility of PhD students and teachers. Whereas, the number of participation in the international conferences is good.

We consider that this indicator is fulfilled because:

- UCV has concluded multiple ERASMUS agreements with universities abroad according to **Annex C.3.1.1.1. Erasmus Partner Universities 2020**
- More than 35% of the doctoral students have had international mobilities by taking part of international conferences abroad: 26 doctoral students out of the total of 42 during the 2015-2020 period, have participated to international conferences abroad, representing 61,9%. **Annex C.3.1.1.4. PhD students 2015-2020 and mobilities abroad international conferences**
- In addition, a doctoral student has benefited from an ERASMUS internship.
- *IOSUD-UCV constantly seeks, through its policies, measures and actions, to increase the number of mobility agreements and partnerships with universities, research institutes and companies abroad.*

Recommendations:

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.*

There are no international joint PhD programmes during 2015-2020. In the meantime, since 2015 Professor Eleftherios Thalassinou University of Piraeus, Greece, Affiliated Professor and specialist in Business Economics at the University of Malta, European Chair Jean Monnet in European Integration

since 1997, has given lectures in the Workshop "How to Prepare a PhD thesis: Tips and techniques", with a particular focus on "Financial and Monetary Theories and Policies at EU level". This theme was adapted for each field of the Doctoral School.

In addition, The Doctoral School of Economics is a partner of the International Conference "Competitiveness and Stability in the Knowledge – Based Economy" organised by FEAA, in which there have been experts from abroad each year, who presented scientific papers within the doctoral students field <http://feaa.ucv.ro/conferinta/index.php/en/>. However, the inclusion of the leading professors and international co-tutelage is limited to this programme.

Recommendations:

The indicator is partially 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.).*

For the internationalization of doctoral studies at the University of Craiova, several measures are taken to promote them. At the UCV level, there is a Department of International Relations, coordinated by a Vice-Rector, responsible for international relations, which elaborates and implements the internationalization strategy of the study programs (https://www.ucv.ro/en/international/informatii_generale/componenta.php).

The English Guide for the presentation of the Doctoral Schools is also made in edited format, presented to the Evaluation Commission during the visit at the University (05.07.2021). The Guide is distributed to potential candidates through the UCV partners from abroad.

The internationalization of activities within doctoral studies is proven by attracting foreign students. Of the 10 doctoral graduates from 2015-2020 in Accounting, 2 of them are from Iraq, namely Ahmed Hussein Radhi AL-Rubaye, and Al Araji Feeda Abd Almajid Sabbar. Out of the 24 PhD students enrolled in the 2019-2020 academic year, 4 PhD students are from Iraq (AL-DURRAH WALEED KHALID SUWAID, AL-KHAFAJI AHMED KADHIM IDAN, ALNUJAIMI AWS SAEED MIRDAN and ALNUJAIMI AWS SAEED MIRDAN), and one is from Albania (XHANI NENSI).

Recommendations:

The indicator is fulfilled.

IV. SWOT Analysis

<u>Strengths:</u>	<u>Weaknesses:</u>
- The number of PhD students enrolled in the field of Accounting is satisfactory.	- The Accounting field of the Faculty of Economics of the University of Craiova has no research masters, but the three professional masters.

<ul style="list-style-type: none"> - The curriculum applied to this programme is appropriate and ensures a good foundation of necessary information and skills for the students. - There is a transparency and clear information available on the websites as well as clear procedures for the ongoing process on this programme. - The programme has attracted foreign students which is another strength of this programme. 	<ul style="list-style-type: none"> - There are limited funding opportunities for the research activities and support of PhD student to extend the professional network and being exposed internationally. - The allocation of the academic staff in tasks such as thesis supervisions, thesis defense juries, etc., are not balanced. - The inclusion and the support of international professionals in lecturing, workshops, co-advisership, etc. is limited in this programme.
<p><u>Opportunities:</u></p> <ul style="list-style-type: none"> - Due to a satisfactory number of students enrolled in the doctoral programme for Accounting, the university can implement a new strategy of internationalization that will help the PhD students with external funding for their research and results dissemination - Additionally, the program has all the infrastructure capacities to extend collaborations with other universities abroad Romania, that will help in inclusion of international co-advisership, jury members, and common academic activities. - Due to a good position of University of Craiova in the national market of HEIs, and being a university in the European Union, this program can attract more international students and qualified staff. 	<p><u>Threats:</u></p> <ul style="list-style-type: none"> - The lack of a clear strategy for internationalization and acquiring external funds. - There are many challenges that staff and students may face while applying for different projects. - The challenges due to high competition among universities to attract more foreign and experienced staff to join this programme.

V. Overview of judgments awarded and of the recommendations

No.	Type of indicator (*, C)	Performance indicator	Judgment	Recommendations
1		A.1.1.1.	<i>The indicator is fulfilled.</i>	N/A
2		A.1.1.2	<i>The indicator is fulfilled.</i>	N/A
3		A.1.2.1.	<i>The indicator is fulfilled.</i>	N/A

4		A.1.2.2.	<i>The indicator is fulfilled.</i>	N/A
5		A.1.3.1.	<i>The indicator is fulfilled.</i>	N/A
6	*	A.1.3.2.	<i>The indicator is partially fulfilled.</i>	<i>The programme has to increase the opportunities for doctoral students to acquire funding sources besides government funding, through scholarships awarded by individual persons, by legal entities, or by other relative grants.</i>
7	*	A.1.3.3.	<i>The indicator is partially fulfilled.</i>	<i>The institution/programme has to ensure a better support of doctoral students enrolled in the paid tuition system to be used to reimburse professional training expenses of doctoral students such as, conference participations, summer schools, training, programs abroad, publication of specialty papers, etc.</i>
8	C	A.2.1.1.	<i>The indicator is fulfilled.</i>	N/A
9	C	A.3.1.1.	<i>The indicator is fulfilled.</i>	N/A
10	*	A.3.1.2.	<i>The indicator is fulfilled.</i>	N/A
11		A.3.1.3.	<i>The indicator is fulfilled.</i>	N/A
12	*	A.3.1.4.	<i>The indicator is fulfilled.</i>	N/A
13	C	A.3.2.1.	<i>The indicator is fulfilled.</i>	N/A
14	*	A.3.2.2.	<i>The indicator is fulfilled.</i>	N/A
15	*	B.1.1.1.	<i>The indicator is fulfilled.</i>	N/A
16	*	B.1.2.1.	<i>The indicator is fulfilled.</i>	N/A
17		B.1.2.2.	<i>The indicator is fulfilled.</i>	N/A
18		B.2.1.1.	<i>The indicator is fulfilled.</i>	N/A
19		B.2.1.2.	<i>The indicator is fulfilled.</i>	N/A
20		B.2.1.3.	<i>The indicator is fulfilled.</i>	N/A
21		B.2.1.4.	<i>The indicator is fulfilled.</i>	N/A
22	C	B.2.1.5.	<i>The indicator is fulfilled.</i>	N/A
23	C	B.3.1.1.	<i>The indicator is fulfilled.</i>	N/A
24	*	B.3.1.2.	<i>The indicator is fulfilled.</i>	N/A
25	*	B.3.2.1.	<i>The indicator is partially fulfilled.</i>	<i>The institution/programme should pay attention to not allocate more than two doctoral theses in a year to one specialist coming from a higher education institution.</i>
26	*	B.3.2.2.	<i>The indicator is partially fulfilled.</i>	<i>The number of reviewers who participate in the evaluation process of PhD defense in the same doctoral study domain in the doctoral school should not exceed 0.3. The institution/programme has to ensure enough available staff to manage the full process.</i>
27		C.1.1.1.	<i>The indicator is fulfilled.</i>	N/A
28	*	C.1.1.2.	<i>The indicator is fulfilled.</i>	N/A
29	C	C.2.1.1.	<i>The indicator is fulfilled.</i>	N/A
30		C.2.2.1.	<i>The indicator is fulfilled.</i>	N/A
31		C.2.2.2.	<i>The indicator is fulfilled.</i>	N/A
32		C.2.2.3.	<i>The indicator is fulfilled.</i>	N/A
33	*	C.3.1.1.	<i>The indicator is fulfilled.</i>	N/A
34		C.3.1.2.	<i>The indicator is partially fulfilled.</i>	<i>The institution/programme has to ensure a better inclusion of the leading professors and international co-tutelage to this programme.</i>
35		C.3.1.3.	<i>The indicator is fulfilled.</i>	N/A

VI. Conclusions and general recommendations

Drafted in the framework of the Doctoral School of Economics at University of Craiova, this external evaluation report is a periodic evaluation for the maintenance of accreditation of the doctoral field of Accounting. The **Doctoral School of Economic Sciences (SDSE)** has the full legal bases and it is conferred by the Ministry of Education and by the National Council for Attesting Titles, Diplomas and Certificates since 2015.

The Doctoral field of Accounting is one of the accredited fields in the Doctoral School of Economic Sciences. The total number of PhD students in this field of study in 2015-2016 – 20 students; 2016-2017 – 18 students; 2017-2018 – 20 students; 2018-2019 – 20 students; 2019-2020 – 24 students. This is a good number of students for a PhD programme. The institution together with the programme administration bodies are using the proper procedures to support the ongoing process of the doctorate field of study in Accounting.

In the framework of the periodical accreditation, the institution provided us with a detailed Self-evaluation report which included respective information and attached documentation in support each criteria requested by the accreditation agency. Additionally, during this evaluation process, the *Experts' Panel had the opportunity to have online meetings with stakeholders and different supportive bodies of the programme. The details of the meeting are attached as in Annex AS.7. Furthermore, the external experts asked for some additional document, timely provided by the programme representatives, which clarified some issues related to the management of the program (Annex AS.1-6).*

Out of 35 indicators to be fulfilled, there are 5 indicators that have been identified as partially fulfilled, of which 4 of them are classified in the category with “*”. Specifically:

- 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”, indicator *A.1.3.2. and *A.1.3.3;
- 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”, indicator *B.3.2.1. and *B.3.2.2.
- Standard C.3.1. “There is a strategy in place and it is applied to enhance the internationalization of doctoral studies”, indicator C.3.1.2.

As **general recommendations**, we recommend the following:

1. The institution and/or the doctorate programme in the field of Accounting has to establish a Strategy related to Acquisition of External Funding. As such, the respective staff of the programme can have clear targets to apply for project and they can increase the applications. They need to find out the national and international opportunities for funding. The projects should be target to the focus of the research topics the PhD students will deal/are dealing with.
2. The programme has to ensure a better distribution of the workload with regard to supervision and jury evaluations. This can be done by acquiring more professors affiliated to the programme.
3. The institution and/or the doctorate programme in the field of Accounting has to establish a Strategy related to Internationalization. This will help in attracting foreign professors, foreign



students, finding more networking opportunities, enhancing the publication opportunities, increasing the mobility and students' exchange cases, finding more opportunities for co-tutelage of PhD dissertations, etc.

VII. Annexes

The following types of documents are attached:

- *The detailed schedule of the evaluation visit – **Annex AS.7.***
- *Scanned documents –documents requested from the IOSUD during the evaluation visit and received, which is not found in the internal evaluation file received before and after the visit and referred to in the report – **Annex AS.1-5.***
- *Pictures – if relevant issues are raised regarding the condition of the student residences, cafeterias, premises for teaching and learning activities, library etc – **Annex AS.6.***