



**EXTERNAL EVALUATION REPORT SCIENCES**  
**VALAHIA UNIVERSITY OF TERGOVISTE**  
**Faculty of Economic Sciences**  
***Field of the doctoral university studies: ACCOUNTANCY***

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**I. Introduction**

**The University "Valahia" of Targoviste (UVT)** is the continuation of the tradition of the first higher education institution in Muntenia, "Schola Graeca et Latina" (1646 - 1652). The city of Targoviste has hosted, since that time, an active nucleus for the development of humanist education and typography within the Metropolitan, where the first works in the language Romanian, as well as the famous "Righting of the Law", one of the first codes of law in Europe drafted in a national language, were printed. The long cultural tradition of the municipality of Targoviste was animated by the creation and development of UVT, a institution with a European vocation, which puts its mark on economic, social, political and religious life in the former capital of Wallachia.

Higher education in Targoviste has been held since 1991 within the Technical and Economic University College. By Decision of the Government of Romania No. 288/1992, the University of Targoviste was established as a state higher education institution, with two faculties: the Faculty of Technical and Technological Sciences and the Faculty of Economic and Humanities Sciences respectively, totalling fourteen majors and 700 students.

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 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 Economic and Humanities Sciences (SDSEU) was established as a structure within IOSUD-UVT, by decision of the UVT Senate No. 105D of 9 March 2012. The "Valahia" University of Targoviste acquired the status of Organizing Doctorate Institution (I.O.D.) through the Order of the Minister and Research No. 4227/02.08.2001.

**The field of doctoral studies Accounting** was established by Order MECT no. 5660/12.12.2005 and is one of three doctoral fields within SDSEU, a school created in 2012 by the reorganization of the UVT Doctoral School in IOSUD, in accordance with Law 1/2011, according to UVT Senate Decision No.



105D of 9 March 2012. During the period evaluated (university years from 2016-2017 to 2020-2021 inclusive with 70 PhD students) 15 PhD students in the field of Accounting are currently active.

**The evaluation for the domain of Accountancy** was conducted on behalf of the evaluation team composed of: Prof. univ. dr. Adela Socol (Universitatea 1 Decembrie 1918 din Alba Iulia), 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 8th of November and ended on 12th of November.

## 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. Adela Socol, 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.
- (\*) Annexes 2.01 2.02 2.03 1.34 1.32 2.38 2.04 2.05 2.39 2.40 2.06 2.07 2.08 2.09 2.10 2.11 2.12

**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.*

An integrated solution for the efficient management of all existing activities, processes and flows in the university environment is implemented, through a software product developed by Red Point Software Solutions ([https://rpss.ro/ro\\_RO/products/university-managementsystem/](https://rpss.ro/ro_RO/products/university-managementsystem/)) The University Management System (UMS). UMS is currently used by more than 24 Romanian universities. The faculties of the UVT structure have started using UMS since 2007, and at the IOSUD level, the system is implemented from the 2017-2018 academic year.

**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.*

The verification shall be made on a subscription basis to the [www.sistemantiplagiat.ro](http://www.sistemantiplagiat.ro) platform used to detect the similarity of the texts. Created in 2002 by the company Plagiat.pl, the platform has been launched in Romania since 2012, currently having as users of 54 universities in this country. Since 2016, the similarity report is one of the pieces in the doctoral file that is submitted electronically, with electronic signature, on the platform for validation of the thesis by the CNATDCU. I have been able to consult in detail the resulting statistics on plagiarism applied in the theses since 2016.



**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-Valahia University of Tergoviste is implementing a important number of grants/ research projects or institutional development projects, which involve PhD students in the field of Accounting, three of which are coordinated by PhD leaders until 2022.

**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 the doctoral students enrolled in the field of Accounting, who receive a monthly scholarship for the entire period of their doctoral training, from the own funds of SDSEU- Valahia University of Tergoviste, the weight is 22.86% (16/70) 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 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.).*

There is an obvious concern shown by IOSUD-UVT to support, including financially, the training of PhD students through participation in conferences, publication of specialized articles or other specific forms of dissemination, etc. PhD students in the field of Accounting are exempt from participation fees in conferences with international participation.

In accordance with the requirements of the indicator, expenses for participation in conferences, international mobility, publication fees, etc. were recorded. in an estimated value of 49,870.05 lei, which represents 11.07% (Annex O.03). The accounting record of the information referred to by the indicator should be improved.



## 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, highlighting scientific research activities in national events, laboratories, libraries, database access...

## 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 partially 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, 5 PhD supervisors are affiliated to the Accounting field. The minimum CNATDCU standards in force at the time of evaluation are met by one of the 5 PhD supervisors in the field of Accounting subject to evaluation (Prof. Dr. Veronica ȘTEFAN) - Commission 27 Economic Sciences and Business Administration. **Other 4 PhD supervisors do not meet the CNATDCU standards in force.** The analysis of the score sheets submitted during the evaluation visit by the doctoral supervisors shows that 3 of the 5 doctoral supervisors within the doctoral field Accounting have higher scores than those specified for the habilitation conditions of the minimum standards CNATDCU - the minimum at S from the ministerial order is 4 points for obtaining the habilitation certificate (Annex O.05), but they do not fully meet the minimum CNATDCU conditions. IOSUD-UVT identify four associate professor who can start or are in preparation for obtaining the certificate of habilitation. This will ensure a base of holders - PhD leaders who will have the criteria met and who will ensure the sustainability of the field.



**Performance Indicator \*A.3.1.2.**

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

Of the five PhD leaders working in the field of PhD Accounting, in the evaluation period there is only one employee with an open-ended employment contract (Prof. univ. dr. Veronica ȘTEFAN) representing 20% of the total. But IOSUD-UVT is working on new full-time contracts.

**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%.

At present 2 out of 5 leaders fall within the range represented by 8-12 PhD students. The situation of PhD students registered with the other three leaders is presented as follows: 21 PhD, 15 PhD students, and 18 PhD students. The analysis of the situation of current PhD students and the centralisation of doctoral leaders' proposals on expulsions at the end of the academic year 2020/2021 will lead to the fulfilment of the indicator which is at 60% in structure and 20% on average.

**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 four of the five PhD leaders who are part of the evaluated doctoral field (accounting) collective, they are co-authors of representative Web of Science-indexed publications and have international visibility; i.e. 80%, have published at least five contributions in Web of Science indexed publications 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 three of the five PhD supervisors assigned to the Accounting PhD domain (60%) 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 Economic Sciences.

## **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 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 over 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 over 1.2.

**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. The competition for admission to doctoral studies consists of an interview in which the candidate's scientific concerns, research skills and the proposed theme for the doctoral thesis are analysed.

**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 number of Doctoral students who drop out is relatively small. The annual value of dropouts is a maximum of 3 and during the reporting period 9 PhD students dropped out of a total of 79 enrolled during the period, 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: Methodology of scientific research; Ethics and academic integrity and, respectively, econometric and statistical methods used in scientific research. So, 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 based on advanced university studies, in all fields within the SDSEU within IOSUD UVT, including in the field of Accounting, comprises a distinct discipline dedicated to ethics in scientific





research and intellectual property called 'Ethics and academic integrity' and the learning results are evaluated by examination.

**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, PhD students take exams in which the acquired knowledge is verified. The curriculum also provides for three Research Progress Presentation Reports, which conclude with a colloquium given to the guidance committee. They allow strict monitoring of the progress of doctoral research activity and the adoption of measures to boost or correct the doctoral path when deemed necessary. CSD-SDSEU recommends the inclusion of doctoral student publications in progress reports, which allows the guidance committee to analyze the doctoral student's evolution on how to formulate problems, formulate hypotheses, analytical capacity, drafting and presentation.

**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. Guidance commissions are made up of other doctoral advisors or professors with experience in this field.

**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 doctoral studies in the field of Accounting and the total number of professor / researchers who provide guidance is 2.3:1 lower than the ratio of 3:1 provided by ARACIS standards. The calculation starts from taking into account the 70 PhD students and the 30 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. The development of the results of the research carried out by PhD students was carried out in scientific events held in the university, by publishing a large number of articles in specialized journals, including in journals edited under the aegis of UVT, indexed ISI and BDI, as well as through the participation of PhD students with teaching staff in national and international scientific conferences. 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 analysis of the lists of dissemination of research results for PhD students who have completed their doctoral studies in the last 5 years reveals that this performance 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 performance indicator is partially 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. In year 20-21, IOSUD-UVT has 10 theses supported -it is found that the classification is within the specified limit, with the following exceptions: 2 external references that had assigned a number of 3 theses by the same doctoral leader. The exceptions are based on the particular experience of the references for the topics addressed by PhD students in doctoral research and communication with PhD leaders will lead to an intensification of efforts to identify additional experts to be external references. Also this year has more theses in the period studied.

**Performance Indicator \*B.3.2.2.**

**The performance indicator is partially 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.*

In the last five academic years, from 2016-2017 to the present, 23 doctoral theses have been supported within the field of PhD Accounting within the field of Accounting at IOSUD UVT. I checked that the



maximum number of participations of a scientific referent from another higher education institution than UVT in the public support commissions is 10, **in two cases** (over 15) , which compared to the total doctoral theses defended in the last 5 years in the doctoral field Accounting within the doctoral school of 23 theses, leads to a percentage of 43%, over 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.*

Mechanisms: 1. PhD students have representations in the CSD and the CSUD through which they can communicate with the management of the doctoral school or IOSUD or they can address directly, for any problem, the director of SDSEU, CSD or CSUD.

2. A questionnaire-based assessment of their level of satisfaction with the advanced studies programme, the research programme, the guidance committee and the PhD leader.



## **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 (<http://www.valahia.ro/>) and on the Doctoral School website (<https://www.scoaladoctorala.valahia.ro/>).

In accordance with the indicator, the information relating to at least one of the reference links is found:

<https://www.valahia.ro/ro/regulamente/> (a, b, d, f);

<https://intranet.valahia.ro> (a, b, c, d);

<https://www.scoaladoctorala.valahia.ro> (a, b, c, d, e, f, h and i).

### **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 Valahia University of Tergoviste offers doctoral students the opportunity to access the following databases: Thomson Reuters - ISI Web of Knowledge (Clarivate Analytics), ANELIS - National Access to Scientific Research Literature (Science Direct, Ebsco, Scopus, ProQuest Central, IEE, Wiley Journals, Nature Journals, etc.), EOLSS.

**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.*

PhD students, through PhD leaders, have access to the platform for verifying the similarity of [www.sistemantiplagiat.ro](http://www.sistemantiplagiat.ro). 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 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 - UVT, 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.*

For the financial cycle the University has concluded Erasmus Partnership Agreements, which provide for annual reciprocal mobility for four students in cycle III (doctorate) in the business specialization (Management), with the University of Paris Est Creteil, Castilla La Mancha University and the Academia Dimiter Tsinov. Also, on the basis of the partial completion of the attached documents in order to support the doctoral thesis during the reporting period, 11 participations of Doctoral students in conferences held outside national borders resulted. PhD students in traineeship have recorded numerous participations in international conferences..

**Performance Indicator C.3.1.2.**



**The performance indicator is not 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.

Specific actions aimed at internationalising the activity have resulted in contacting international experts to achieve cotutes, identifying the mobility of PhD students for research activity at universities abroad, and inviting leading experts to take courses/lectures for PhD students.

**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.).*

The internationalisation strategy of UVT applied at the level of the doctoral field led to the enrolment of an international student (China).

For the implementation of the measures in the strategy the University applied for the evaluation of QAFIN within the project "IMVENDING PUBLIC POLICIES IN HIGHER EDUCATION AND ENHANCING THE QUALITY OF REGULATIONS BY UPDATING QUALITY STANDARDS".

Sections in international languages of circulation are implemented at the level of the UVT and SDSEU websites. UVT has also developed educational guides in foreign languages to attract students, including international Doctoral students.

**IV. SWOT Analysis**

<p><b><u>Strengths:</u></b></p> <ul style="list-style-type: none"> <li>• The venues and the material equipment available to the doctoral school enable the research activities.</li> <li>• Dedicated and pretty well-trained academic staff.</li> <li>• The admission procedure is efficient and competitive.</li> <li>• Strong relationships with local economy and public services.</li> <li>• Training program with disciplines to study research methodology and/or statistical data processing in-depth.</li> <li>• Research infrastructures.</li> </ul>	<p><b><u>Weaknesses:</u></b></p> <ul style="list-style-type: none"> <li>• Need for training grants for students or teachers in the medium term.</li> <li>• Need more quality in scientific production (IF Journal).</li> <li>• Medium-low effectiveness of international agreements.</li> <li>• Need for specific databases and software.</li> <li>• Need more doctoral advisors with full-time contract, and standards CNATDCU.</li> <li>• Need improve internationalization strategies.</li> </ul>
<p><b><u>Opportunities:</u></b></p> <ul style="list-style-type: none"> <li>• Quality of studies program.</li> <li>• Synergies with data analysis and statistic-econometric programmes.</li> <li>• Uses and fundraising for students.</li> </ul>	<p><b><u>Threats:</u></b></p> <ul style="list-style-type: none"> <li>• Size problem in students enrolled in the domain and doctoral thesis advisors.</li> </ul>

<ul style="list-style-type: none"> <li>• Improvement and development in internationalization proposals.</li> <li>• Quality improvement of students' scientific production.</li> </ul>	<ul style="list-style-type: none"> <li>• Complex scenario in terms of face-to-face research actions by students due to the pandemic.</li> <li>• Quality in mobility programmes.</li> <li>• Medium-low visibility and communication in international scientific projects</li> </ul>
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## V. Overview of judgments awarded and of the recommendations

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
1.	PI	<p><b>A.1.1.1.</b> 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> <p>f) the contract for doctoral studies;</p> <p>g) internal procedures for the analysis and approval of proposals regarding the training for doctoral study programs based on advanced academic studies.</p>	<b>Fulfilled</b>	
2.	PI	<p><b>A.1.1.2.</b> 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.</p>	<b>Fulfilled</b>	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
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.	<b>Fulfilled</b>	
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.	<b>Fulfilled</b>	Open access for doctoral students
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.	<b>Fulfilled</b>	Sufficient projects until end 2022
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%.	<b>Fulfilled</b>	
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.).	<b>Fulfilled</b>	They should incorporate more detail of information on the financing dedicated to doctoral students, in the management and quality system of UVT
8.	CPI	A.2.1.1. The venues and the material equipment available to the doctoral school enable the research activities in the evaluated	<b>Fulfilled</b>	Excellent, you must continue, it is a strength in your program. Perhaps



No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		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		improve specific modeling programs (R is an option within your reach)
9.	<b>CPI</b>	<b>A.3.1.1.</b> 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.	<b>Partially Fulfilled</b>	
10.	<b>PI *</b>	<b>A.3.1.2.</b> At least 50% of all doctoral advisors have a full-time employment contract for an indefinite period with the IOSUD.	<b>Partially Fulfilled</b>	<b>Need more doctoral advisors with full-time contract, and standards CNATDCU</b>
11.	<b>PI</b>	<b>A.3.1.3.</b> 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.	<b>Fulfilled</b>	
12.	<b>PI *</b>	<b>A.3.1.4.</b> 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%.	<b>Fulfilled</b>	
13.	<b>CPI</b>	<b>A.3.2.1.</b> At least 50% of the doctoral thesis advisors in the evaluated domain have at least	<b>Fulfilled</b>	<b>Doctoral thesis advisors need more article ISI with high impact factor.</b>

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		<p>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.</p>		
14.	PI *	<p><b>A.3.2.2.</b> 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</p>	<b>Fulfilled</b>	
15.	PI *	<p><b>B.1.1.1.</b> 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</p>	<b>Fulfilled</b>	

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		contest within the doctoral studies domain is at least 1,2.		
16.	PI *	<b>B.1.2.1.</b> 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.	<b>Fulfilled</b>	
17.	PI	<b>B.1.2.2.</b> The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years after admission does not exceed 30%.	<b>Fulfilled</b>	
18.	PI	<b>B.2.1.1.</b> 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.	<b>Fulfilled</b>	
19.	PI	<b>B.2.1.2.</b> 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.	<b>Fulfilled</b>	
20.	PI	<b>B.2.1.3.</b> 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.	<b>Fulfilled</b>	
21.	PI	<b>B.2.1.4.</b> 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.	<b>Fulfilled</b>	
22.	CPI	<b>B.2.1.5.</b> For a doctoral study domain, the ratio between the number of doctoral students and	<b>Fulfilled</b>	<b>Excellent, you must continue, it is a strength in your program.</b>

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		the number of teaching staff/researchers providing doctoral guidance must not exceed 3:1.		
23.	<b>CPI</b>	<b>B.3.1.1.</b> 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	<b>Fulfilled</b>	
24.	<b>PI *</b>	<b>B.3.1.2.</b> 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.	<b>Fulfilled</b>	<b>Excellent, you must continue, it is a strength in your program.</b>
25.	<b>PI *</b>	<b>B.3.2.1.</b> 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.	<b>Partially Fulfilled</b>	
26.	<b>PI *</b>	<b>B.3.2.2.</b> 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.	<b>Partially Fulfilled</b>	
27.	<b>PI</b>	<b>C.1.1.1.</b> The Doctoral school in the respective university study domain shall demonstrate the	<b>Fulfilled</b>	<b>Excellent.</b>

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		<p>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:</p> <ul style="list-style-type: none"> <li>a) the scientific work of Doctoral advisors;</li> <li>b) the infrastructure and logistics necessary to carry out the research activity;</li> <li>c) the procedures and subsequent rules based on which doctoral studies are organized;</li> <li>d) the scientific activity of doctoral students;</li> <li>e) the training program based on advanced academic studies of doctoral students;</li> <li>f) social and academic services (including for participation at different events, publishing papers etc.) and counselling made available to doctoral students.</li> </ul>		
28.	PI *	<p><b>C.1.1.2.</b> 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.</p>	<b>Fulfilled</b>	<b>Excellent. Public result surveys.</b>
29.	CPI	<p><b>C.2.1.1.</b> The IOSUD publishes on the website of the organizing institution, in compliance with the general regulations on data protection, information such as:</p> <ul style="list-style-type: none"> <li>a) the Doctoral School regulation;</li> <li>b) the admission regulation;</li> <li>c) the doctoral studies contract;</li> <li>d) the study completion regulation including the procedure for the public presentation of the thesis;</li> <li>e) the content of training program based on advanced academic studies;</li> <li>f) the academic and scientific profile, thematic areas/research themes of the Doctoral advisors within the domain, as well as their institutional contact data;</li> <li>g) the list of doctoral students within the domain with necessary information (year of registration; advisor);</li> </ul>	<b>Fulfilled</b>	<b>Excellent.</b>

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
		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	<b>C.2.2.1.</b> All doctoral students have free access to one platform providing academic databases relevant to the doctoral studies domain of their thesis.	<b>Fulfilled</b>	<b>Excellent, could expand to databases with business results.</b>
31.	PI	<b>C.2.2.2.</b> 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.	<b>Fulfilled</b>	
32.	PI	<b>C.2.2.3.</b> 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.	<b>Fulfilled</b>	
33.	PI *	<b>C.3.1.1.</b> 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.	<b>Fulfilled</b>	<b>Weakness. Must improve now with a pos-pandemic scenario.</b>
34.	PI	<b>C.3.1.2.</b> 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.	<b>Not Fulfilled</b>	<b>Weakness. Need more international agreement, students of abroad, cotutelage and more invitation of leading experts. Need improve internationalization strategies.</b>

No.	Type of indicator (PI, PI *, CPI)	Performance indicator	Judgment	Recommendations
35.	PI	<b>C.3.1.3.</b> 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.).	<b><i>Fulfilled</i></b>	

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 30 of them, while 4 performance indicators is partially fulfilled. One indicator is not fulfilled at all.

## VI. Conclusions and general recommendations

The domain of Accounting at Faculty of Economics Sciences (Valahia 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 Sciences fulfills high number of formal indicators that are necessary for the continuation of its work.

However, there are some suggestions to the programme's quality, as stated above in human resources 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 Valahia University of Tergoviste on international metrics.

## VII. Annexes

No annexes.

## SIGNATURE

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