

Prof. SGH dr hab. Ewelina Szczech-Pietkiewicz  
Head of the European Union Unit  
Institute of International Economic Policy  
Warsaw School of Economics

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

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### **I. Introduction<sup>1</sup>**

The following report is a result of a multi-method analysis of Doctoral School of the “1 Decembrie 1918” University of Alba Iulia (Romania) in the domain of Accounting, as performed by an external international evaluator. The evaluation was commissioned by the ARACIS in order to comply with the legal provisions of the Emergency Ordinance no. 75/2005, approved with amendments and additions by Law no. 87/2006, and Ministerial Order no. 3651/2021.

Evaluation concerns five academic years period of 2015 – 2020.

Evaluation was conducted based on the documents provided by the “1 Decembrie 1918” University of Alba Iulia (further: UAB) and on-line meetings with UAB’s agencies and officials, including an online on-site visit. Communication with UAB was performed using long-distance techniques in the period of 20 – 24 September, 2021.

Basic information about evaluated domain:

- Accounting is one of four Doctoral Schools at UAB.
- No. of doctoral supervisors in the evaluation period: 8
- No. of PhD candidates registered in the evaluation period: ranging from 1 in 2014 to 11 in 2019, with nearly constant growth of the number. Overall number of candidates amounted 64 students.

### **II. Methods used**

The methods and tools used in the external evaluation process, before and during the evaluation visit, include:

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<sup>1</sup> Each time when applicable the information shall be presented gender-wise.

- The analysis of the internal evaluation report of the doctoral study in the domain of Accounting, with chosen Annexes;
- The analysis of documents, data and information available on the Doctoral School website, in electronic format;
- Meeting and discussions with doctoral students in the Accounting domain;
- Meeting/Discussions with the graduates of the the Accounting domain;
- Meeting/Discussions with employers of the graduates in the Accounting domain;
- Meeting/Discussions with the school officials of the Doctoral School of Accounting;
- Meeting/Discussions with the doctoral advisors in in the Accounting domain;
- Meeting/discussions with the representatives of the various structures of the Doctoral School.

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

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

*\*general description of domain analysis.*

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

General description of the criterion analysis: *The doctoral programme in Accounting at the "1 Diciembre 1918" University at Alba Iulia is organized and operated by the Doctoral School of Accounting, in accordance with the OMEN no. 3675/13.04/2009. The Doctoral School of Accounting (SDA) is one of the 4 doctoral schools of the University of Alba.*

*The Council for University Doctoral Studies of UAB operates under the National Education Law 1/2011, the Code of University Doctoral Studies, the University Charter, and the Institutional Regulation for the organization and conduct of doctoral studies.*

*The doctoral school in Accounting management is ensured by Council, consisting of 5 professors (2 from UAB and 3 extenal). The Doctoral School is coordinated by a director appointed in this position by the Rector of the university and validated by the Senate of the "December 1, 1918" University of Alba Iulia.*

*The Doctoral School of Accounting was established in the year 2009. Since then, 39 doctoral degrees in Accounting were awarded.*

*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.*

General description of the criterion analysis:

*Standard A.1.1: IOSUD has implemented legally required documents, regulating effective functioning of mechanisms. The regulations are in place and applied. The institutional organization of UAB doctoral programme may serve as a good example. Despite complicated and changing structure and external regulation, the University manages to fulfill all the requirements and fully transparent inform the stakeholders about them. Legal status of SDA is settled by OMEN no. 3675/13.04.2009 is part of the Faculty of Economics.*

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: According to information provided by UAB (i.a. institutional regulations approved by UAB Senate on 28.04.2021, methodology for the conduct of elections at the level of CSUD; methodology for the conduct of the public competition for the position of Director of the Council for Doctoral Studies; functional governance structures information) all regulations required by this indicator are in place and applied correctly. Documentation is enumerated and extensively described in the "Internal Assessment Report", pages 9 – 12.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: presented documents (stated above) prove existence of regulation of the Doctoral School matters at UAB.

Recommendations: No changes are necessary.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: compliance with Government Decision no. 681/2011 is described in details Internal Assessment Report (p. 12) and Annex SDC\_A.1.1.2 and includes criteria, procedures and standards for:

- a) Acceptance of new doctoral supervisor members
- b) Mechanisms of decision-making concerning structure and content of the advanced degree-based training programme;
- c) Procedures for changing doctoral supervisor
- d) Conditions to interrupt doctoral programme
- e) Procedures for preventing fraud
- f) Ensuring access to research resources
- g) Obligations of doctoral students in terms of attendance.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: analysis of the stated above documents proves compliance with Art. 17, par. 5 of the Government Decision no. 681/2011.

Recommendations: No further changes is required.

**The indicator is fulfilled.**

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

General description of the standard analysis: UAB provides its staff and students with all necessary resources and infrastructure in the field of accounting: software, literature, work space, data, guidance. This level of work equipment is reflected in the quality of delivered results.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the system is available at: [http://ums.uab.ro/ums/do/secure/inregistrare\\_user](http://ums.uab.ro/ums/do/secure/inregistrare_user)

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: IT system used by UAB is sufficient to keep track of doctoral students performance and academic development, all necessary information is gathered and stored according to regulations (especially regarding personal data protection).

Recommendations: Maintenance of the system, no further changes is required.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the IOSUD uses antiplagiarism system of Sistemantiplagiat.ro and detailed procedures of similarity quota are evaluated and applied. The similarity report indicates the percentage of the fragments identified and their exact length and source. The similarity report is then analysed and interpreted by the PhD supervisor together with the PhD candidate.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the system used allows to check similarity of text with wide base of published theses and other publications. Analysis of the report with Students adds educational value to the process.

Recommendations: Maintenance of the system, no further changes is required.

**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.

General description of the criterion analysis:

List of grants at institutional level and those obtained through competition by doctoral supervisors in the time of evaluation was presented to the evaluators. They include Erasmus+ Jean Monnet Module projects, cooperation with Polish National Agency of International Cooperation, as well as various domestic grants with UAB's faculty as research teams members.



**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the data presented document two grant decision for Erasmus+ Jean Monnet projects, one international cooperation project, and 36 domestic grants. The number of projects is sufficient to reach the objective.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: apart from the high involvement of PhD supervisors in research activity (as stated above), Accounting Doctoral Programme staff ensures PhD candidates enrolled as beneficiaries of funding from the state budget.

Recommendations: High involvement of supervisors and other staff in research activity is beneficial to the program in many ways: (1) researchers themselves increase their competences and capacity, (2) supervisors can include their PhD candidates in research and granting activity, (3) this activity serves as good example for the students. No changes is needed in this respect.

**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%.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the percentage for the whole period of evaluation exceeded 20%. PhD Students mainly benefited from the entrepreneurial scholarship within the project "Development of tertiary university education in support of economic growth – Progressio".

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: presented data proves compliance with the indicator.

Recommendations: The proportion of PhD students using funding sources other than government funding needs to be carefully observed as not to drop below 20%.

**The indicator is fulfilled.**

**Performance Indicator \*A.1.3.3.<sup>2</sup>** 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.).

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

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: by the decision of the Board of Directors of UAB from 05.07.2017, an annual grant of **4000 lei** was allocated for doctoral students who benefit from a subsidy to reimburse professional training expenses (participation in conferences, internships abroad, publication of specialized articles or conducting laboratory and / or field studies). Moreover, fee-paying students can reimburse **5%** of the amount of the fee for expenses related to doctoral studies.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: In the academic year 2018-2019 at DSA were enrolled 10 doctoral students with a grant (overall, 224,000 lei) and 27 doctoral students with a fee (135,000 lei the amount of study fees).

The amount of research expenses of doctoral students is 17454 lei. The resulting ratio is 0.20%. In the academic year 2019-2020 at DSA were enrolled 12 doctoral students with a grant (268,800 lei -the amount of doctoral grants) and 27 doctoral students with a fee (135,000 lei the amount of study fees). The resulting ratio is **0.21%**.

Recommendations: The procedures need to be carefully observed as not to drop below the required proportion.

**The indicator is fulfilled.**

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

General description of the criterion analysis:

The infrastructure required to carry research in the field of accounting includes: literature, academic journals, legal regulations, computers with software for text and numerical analyzes, work space. All of which is provided by the IOSUD to its students.

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

General description of the standard analysis: the required infrastructure exists and is available. IOSUD actively updates resources available to its staff and students, in order to constantly develop their scientific level. Apart from access to the literature and data bases, UAB provides its PhD students with reading rooms, multimedia room with 50 computers, and high-speed internet access.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: Research infrastructure and the offer of research services are publicly presented to access the Anelis Plus platform.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: The infrastructure of UAB may be one of the crucial advantages for PhD Candidates. It allows them to fully concentrate on the research activity and preparation of theses. Moreover, the University makes continuous effort to increase the level of infrastructure. This overall approach may serve as a good practice to follow in other programs.

*Especially worth noticing is the existence of the Center for Economic Research within the Faculty of Economic Sciences – an interdisciplinary economic research institute. The research centre is a very significant competitive advantage of the programme, allowing PhD candidates to improve their academic skills and share knowledge with more experienced researchers in an interdisciplinary environment.*

*Recommendations: The infrastructure of UCV may be one of the crucial advantages of the doctoral program, just as is the activity of the Centre for Economic Research. Maintenance of the quality of infrastructure and proper updating of the resources is the only recommendation.*

**The indicator is fulfilled.**

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

*General description of the standard analysis:*

*Human Resources is of excellent quality at the Doctoral School the Finance domain of UAB. This is proven by publication record of the academics involved in the program, as well as performance of the PhD candidates they supervise. Delivered materials (Professors' resumes, publications, research records) as well as discussions with UAB staff in the field of accounting provided numerous arguments to support statement of academic excellence of the evaluated 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.*

*General description of the standard analysis:* *The level of excellence of the Accounting domain supervisors is more than sufficient (as proved by the CV's attached to the documentation and level of discussions conducted during the evaluation). Apart from the quantitative results of the Professors research and teaching performance, they show very strong commitment to the process of their students development.*

**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.*

*- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the required percentage is achieved at 50% (4 out of 8). The proportion is expected in near future, as further PhD supervisors achieved letters of acceptance for publishing articles in prestigious journals.*

*- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: minimum standards of the National Council of Attestation of University Degrees, Diplomas and Certificates are met.*

*Recommendations: The staff of the doctoral program in Accounting is the major competitive advantage. The qualification, research record and publication of supervisors all exceed requirements. Moreover, the level of engagement in relation with the supervised students creates very good scientific environment for development of students.*

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: full time employment contracts concerns 5 out of 8 supervisors in the field of Accounting (62,5%).

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the required level of indicator is met and exceeded. Moreover, all of the supervisors affiliated with UAB are employed for an indefinite period.

Recommendations: no changes in this regard is needed.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the subjects in the training program are delivered by researchers who hold the title of PhD supervisor / are empowered, Professor / Researcher I or Associate Professor / Researcher II with expertise in the field of the subjects taught. Documentation of this state is presented in Annex A.3.1.3.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: The academic subjects in the training programme in the doctoral field of Finance are delivered by professors who have the status of PhD supervisor with proven expertise in the field of the subjects taught.

Recommendations: required level of indicator is met, no changes is needed.

**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 programs<sup>3</sup> does not exceed 20%.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: There are no PhD supervisors with more than 12 PhD candidates in training, with maximum reaching 8 supervised students.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: none of the supervisors coordinates more than 12 doctoral students, then meeting the requirements. Moreover, the distribution of Students throughout the supervising staff is very even. .

Recommendations: Distribution of the students between the supervisors is even. Level of 8 students/professor is not crossed, which is an essential factor quality of research delivered by students.

**The indicator is fulfilled.**

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



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

General description of the standard analysis: International visibility of supervisors in Finance domain is excellent, which is proven by their publishing record and involvement in other fields of international cooperation (teaching, study visits, cooperations, conferences, etc.). International exposure of supervisors, their international experience and publications all serve as a good practice to be followed by other programs.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: According to the documentation made available to the evaluator, PhD supervisors have published total of 36 Web of Science listed articles, which is an impressive result. Moreover, PhD supervisors in the field of Accounting enjoyed international visibility over the last 5 years, consisting of: membership in the scientific committees of international publications and conferences; membership of the boards of international professional associations; invitations as guests at conferences.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: List of 5 representative publications of PhD supervisors in the doctoral field of Finance in the period 2016-2020 was made available to the evaluator (Annex A.3.2.1). Provided data proves constant development and progress of the PhD supervisors in their academic field.

Recommendations: International exposure of supervisors, their international experience and publications all serve as a good practice to be followed by other programs. No changes in this area is needed.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: 6 out of 8 PhD supervisors in the doctoral field of Accounting are scientifically active, obtaining at least 25% of the score required by the minimum C.N.A.T.D.C.U standards at the time of the

evaluation, necessary and mandatory for obtaining the certificate of qualification, based on the scientific results of the last 5 years (as stated in Annex A.3.2.2).

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: despite active involvement in PhD students formation, the supervisors can prove a very high quality publications and research score.

Recommendations: This excellent performance should serve as a good practice to be followed by other programs.

**The indicator is fulfilled.**

## **Domain B. EDUCATIONAL EFFECTIVENESS**

*\*general description of domain analysis.*

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

General description of the criterion analysis:

The proportion between the total number of candidates for admission, who are graduates of master's degree programs conducted outside the UAB, and the total number of places with funding from the budget is 1.95 ( $\geq 0.2$ ). The indicator is obtained as follows: 41 doctoral students graduating from other university centers / 21 budgeted places = 1.95. Moreover, the proportion between the number of candidates for admission and the number of places financed from the state budget put up for competition within the doctoral field of Accounting is 3.04 (64 candidates for admission / 21 budget places =  $3.04 \geq 1.2$ ). The PhD field in Accounting within SDC has the capacity to attract master's degree graduates from outside IOSUD-UAB, as proved by data transmitted by the evaluated institution, according to DS\_Annex (Graduates-Enrollment Report).

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.

General description of the standard analysis: The SDA is constantly concerned with ensuring the quality of the educational process and implementing appropriate internal assurance policies. The ratio between the number of registered candidates from outside the institution and the number of places financed from the state budget in the evaluated period varied between 1,00 to 9,00. According to the presented documents (Annex B.1.1) the number of candidates registered outside the institution always exceeds the number of places financed from the state budget.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the proportion at UAB is 41 doctoral students graduates of other universities vs. 21 budgeted places, which gives 1.95. Moreover, number of candidates for admission and no. of places

financed by the state budget put up for competition within the doctoral field of Accounting is 3.04 (64 candidates vs. 21 budget places).

- *analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: 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 exceeds the required minimum.*

Recommendations: maintainance of the system and obtained levels of enrollment. No additional changes is required.

**The indicator is fulfilled.**

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

General description of the standard analysis: Based on the documentation and (even more so) discussion with graduates of the doctoral studies a conclusion can be drawn about their high professional performance. Moreover, additional information provided on the research and publication activity of students during the 5 analyzed years proves their academic excellence.

**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.

- *description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: criteria are carefully elaborated and publicly published at <http://doctorate.uab.ro/index.php?pagina=pg&id=71&l=ro> They include i.a. structure of the research project, interview with a supervisor and documentation of achievements (Annex C 2.1.1).*

- *analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: presented admission process is in line with requirement.*

Recommendations: indicator level is met, no changes is needed in this area.

**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 admission<sup>4</sup> does not exceed 30%.

- *description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the dropout rate for the evaluated period are as follows: 18.18% (2015-2016), 33.30% (2016-2017), 36.36% (2017-2018), 10% (2018-2019), 0% (2019-2020). In conclusion, the dropout rates shows a downward trend (according to Internal Assessment Report).*

- *analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the presented drop out rate exceeds the required level rarely and presents downward trend.*

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

Recommendations: careful observation of the situation is needed as not to exceed the required level. Possible analysis of dropout motives with PhD candidates may be helpful (focus groups, individual consultations, surveys).

**The indicator is fulfilled.**

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

General description of the criterion analysis: The training programme based on advanced university studies in the doctoral field of Finance comprises three academic subjects: Macroeconomic Finance, Financial Systems & Markets, as well as Ethics, Integrity and Academic Writing. Moreover, the training programme includes a series of subjects that are dedicated to the in-depth study of the research methodology of research and / or statistical data processing, which are part of all three academic subjects.

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.

General description of the standard analysis: The training programme for advanced university studies in the doctoral field of Accounting is based on an educational plan and ensures the training of professional competencies (content, cognitive and research) in the specialized field, as well as cross-cutting competencies. The ethical formation of PhD candidates is mostly carried out in the "Methodology of Scientific Research in Accounting. Ethics and Academic Integrity" course. However, the attitudes presented by PhD supervisors themselves serves as a good example and role model.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: The training program based on the doctoral students' advanced studies within DSA is equivalent to 14 weeks of teaching activity, a maximum of 28 hours and 30 credits. The program runs during the first semester of the first year of doctoral studies. The Curriculum includes relevant subjects to provide the training of skills, abilities and aptitudes for scientific research in Accounting. Thus, in the training program based on advanced studies, four subjects are included, and at least three of them are part of the fundamental category and one of the specialised/optional subjects. The choice of specialised courses within the individual scientific research programme is devised by the doctoral student with the consultation of the doctoral supervisor.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: methodology of research is included in academic program (as proved by delivered in courses syllabuses).

Recommendations: Composition of the doctoral program in the domain of Accounting is one of the strong points of the evaluated school. It could be replicated as a good practice.

**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.



- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: In the doctoral field of Accounting, the academic subject "Methodology of Scientific Research in Accounting. Ethics and Academic Integrity" meets the requirements of ethics in scientific research and intellectual property. Curriculum of the subject was made available to the evaluator.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the course's syllabus proves that knowledge and competences regarding ethics and intellectual property rights is transferred to students.

Recommendations: maintainance of the syllabus and updates in case of regulation changes.

**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 activities<sup>5</sup>.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: IOSUD-UAB has mechanisms in place to ensure that the training programme based on advanced university studies related to the doctoral field of Accounting through the existence of subject sheets that make specific reference to the knowledge, skills, competencies acquired by PhD candidates after completing the training programme. It is carried out mainly by Annual Progress Reports and Committee evaluation of such. Furthermore, daily activity sheets are required for the PhD Candidates to prove their engagement in the implementation of the research program.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: syllabuses for courses in doctoral studies in the domain of Accounting include: knowledge, skills and competences that are results of each course, which is complying with the requirements of the indicator. Annual reports as well as daily activity sheets help keep track of the progress.

Recommendations: maintainance of the syllabuses and updates in case of regulation changes.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: There are functional doctoral reading committees that provide PhD candidates in the doctoral field of Accounting with advice and guidance. There are also regular meetings of counselling/guidance of the PhD candidates with their supervisors. They act supplementary to the Annual Progress Reports.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: there is a wide pool of instruments to achieve this indicator: committees that provide PhD candidates in the doctoral field of Accounting with advice/guidance, meetings with supervisors, and exceptional involvement of supervisors in the research and professional development of their students.

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



Recommendations: One of the fundamentals of the doctoral program in the domain of finance is building relation between PhD candidates, their supervisors and all the academic community. Such an approach guarantees not only the success of the candidates but also sustainability of the program. This factor is a very good example to be replicated in the future and by other institutions.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: In the evaluated period ratio varied from 1.53 to 2,76 thus not exceeding the required level.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: Data provided by UAB prove the ratio between the number of doctoral students and teaching staff to below 3:1 which fulfills the indicator.

Recommendations: maintenance of the state.

**The indicator is fulfilled.**

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

General description of the criterion analysis: The PhD students in Accounting are very active as far as scientific conferences and publications. Graduates continue working in the field of finance and accounting use the knowledge and skills for their professional development. Specificity of the field limits other options of knowledge transfer (patents, product and orders). However, they are very active as far as international publications and scientific events. For example, there is a yearly international conference organized by UAB with a module of PhD Candidates presentations and research results promotion. Together with the academic and research staff, PhD candidates have brought an important contribution by disseminating the results of their research activities; the scientific papers presented at conferences are published in journals indexed in international databases.

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

General description of the standard analysis: PhD candidates are required to participate in international scientific conferences, proven by the conference programme, held in the homeland or abroad, and publish the papers presented in the conference proceedings. The 21 doctoral students with the thesis validated by CNATDCU and with the title of doctor confirmed by OM in the period 2016-2020, published a number of 205 scientific articles as authors/co-authors and presented a number of 183 works at conferences, as authors/co-authors.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: list of publications was made available to the evaluator. The 21 doctoral students published an impressive number of 205 scientific articles as authors/co-authors and presented a number of 183 works at conferences, as authors/co-authors. Moreover, the Faculty of Economics publishes in Open Access the magazine *Annales Universitatis Apulensis. Series Oeconomica*, indexed in 10 international databases, which gives even more international visibility of the research results.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: provided text prove high quality and maturity of PhD students, their good preparation both as far as accounting and academic writing is concerned.

Recommendations: high publication activity of PhD students should be maintained.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: evaluator was provided with list of PhD candidates who completed the program in Accounting in the period of 2015-2020 with international conferences in which they participated.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: according to the documentation, the students are very active as far as international publications and scientific events, exceeding required minimum.

Recommendations: activity of PhD Students should be maintained which may need additional support during online work period.

**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.

*\*general description of the standard analysis.*

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: according to the information provided in Annex B.3.2.1 Members of the thesis defence committees between 2015-2020 in the doctoral field of Accounting, the number of theses allocated to specialists coming from an institution other than UAB is not exceeding two.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the minimum level of indicator is met.

Recommendations: observation of the number of theses allocated to specialists from outside UAB is required but no changes are needed at the moment.

**The indicator is fulfilled.**

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

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the ratio, as presented in Annex B.3.2.2. Members of the thesis defence committees between 2015-2020 in the doctoral field of Accounting is kept below required limit of 0.3, ranging from 0.06 to 0.25 (yet just in one situation).

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the required ratio is kept below required level.

Recommendations: observation of the ratio is required but no changes are needed at the moment.

**The indicator is fulfilled.**

## **Domain C. QUALITY MANAGEMENT**

### General description of domain analysis:

The evaluated doctoral school is constantly keeping track of the quality of its teaching and competence sharing. The scientific development of PhD candidates is monitored through constant supervision of Professors, as well as Annual Progress Reports. Their research is also evaluated by Committee. Also, supervisors are required to meet strict requirements concerning publications, grants acquisition and teaching, being reviewed for all those activities by external academics. The scientific activity of doctoral supervisors is also monitored through annual procedures regarding the fulfillment of specific minimum criteria for the last five years, in addition to national ones, completion of the self-assessment form and reporting of publications and participation in scientific conferences of doctoral students.

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

General description of the criterion analysis: According to its Strategic Plan, UAB focuses on increasing the professional value of its graduates, on improving study programmes, on promoting scientific research and, last but not least, on affirming its specificity, making the most of the human, spiritual and material heritage it has. The managerial strategy aims at the continuous increase of the quality of the teaching process and scientific research, the dynamic development of collaborative relationships with prestigious educational and research institutions and, last but not least, with the private economic environment, which has led to the recognition of the university, both nationally and internationally, as a performance-oriented institution. The Strategic Plan for the period 2020-2024 sets out the main directions for the University's development, focusing on the growth of all indicators concerning teaching, scientific research, internationalisation, active community involvement and institutional management.

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.

General description of the criterion analysis: the annual internal evaluation and monitoring procedure for the evolution of doctoral schools is in place and covers all the points listed in the performance indicator.

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

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

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: quality of the above mentioned issues (a through f) is secured by: annual procedures, self assessment form, public access to organizational procedures of doctoral studies, Scientific Research Database.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: analysis of the quality assurance documents (Annexes C.1.1.1.a through e) proves constant evaluation and internal quality assurance of the Doctoral Program in Accounting.

Recommendations: no changes are needed. The requirements are met. However, quality assurance system may be developed by addition of Quality Assurance Code and periodic questionnaire throughout PhD candidates and their feedback on the programme's quality.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: a mechanism of feedback to identify possible drawbacks was implemented in the form of students' evaluation of doctoral supervisors.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: procedure is in place (no. PO\_CSUD\_05) which regulates the evaluation of doctoral supervisors by doctoral students as a feedback mechanism from doctoral students to identify as accurately as possible their needs and their level of satisfaction with the doctoral program as a whole, in with a view to the continuous improvement of the academic and administrative services offered.

Recommendations: no changes are needed. The evaluation procedures should be implemented periodically as to ensure comparison in time.

**The indicator is fulfilled.**



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

*General description of the criterion analysis: SDA, through IOSUD, publishes on the website of the organising institution in compliance with the general data protection regulations, information on: doctoral school regulation; the admission regulation; the regulation for the completion of studies, including the procedure for public support of the thesis; the content of the study programmes; the scientific profile and research interests/directions of the PhD supervisors in the school, as well as their institutional contact details; information on the standards for the elaboration of the doctoral thesis; links to summaries of doctoral theses to be publicly presented, as well as the date, time and place where they will be defended, at least 20 days before they will be held.*

*All PhD candidates have free access to a platform with academic databases relevant to doctoral studies organised. PhD candidates may also use an electronic system for verifying the degree of similarity with other existing scientific or artistic creations. SDA provides access to scientific research laboratories or other facilities for all PhD candidates*

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

*General description of the standard analysis: necessary information on the doctoral program is published at UAB web site: <http://doctorate.uab.ro/>*

**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.*

*- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the above stated information is published at UAB website:*  
<http://doctorate.uab.ro/index.php?pagina=pagina&id=38&l=ro;>  
<http://doctorate.uab.ro/index.php?pagina=pagina&id=71&l=ro;>  
[http://senat.uab.ro/upload/137\\_2789\\_15\\_contracte\\_studii.pdf;](http://senat.uab.ro/upload/137_2789_15_contracte_studii.pdf)  
<http://doctorate.uab.ro/index.php?pagina=pagina&id=38&l=ro;>  
<http://doctorate.uab.ro/index.php?pagina=pagina&id=11&l=ro;>  
<http://doctorate.uab.ro/index.php?pagina=pagina&id=12&l=ro;>  
<http://doctorate.uab.ro/index.php?pagina=pagina&id=71&l=ro;>



<http://doctorate.uab.ro/index.php?pagina=pq&id=69&l=ro;>  
<http://doctorate.uab.ro/index.php?pagina=pq&id=39&l=ro;>  
<http://doctorate.uab.ro/index.php?pagina=pq&id=109&l=ro;>

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the required information can be found on the IOSUD's website.

Recommendations: no changes necessary, constant update of general data is required.

**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.

General description of the standard analysis: The Doctoral School in Accounting provides PhD candidates with access to the resources necessary to conduct their doctoral studies. PhD candidates have access to libraries, reading rooms, laboratories, computer-equipped halls of the faculty, in accordance with the provisions of the study contracts.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the UAB library provides access to most scientific literature platforms and databases, with full-text, bibliometric and statistical content.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the platforms in question were accessed and consultations with UAB stakeholders proved their efficiency.

Recommendations: As pointed in the comments on UAB infrastructure – access to databases is not only a strong point of the program but also keeps being improved. This high standard should be kept in the future years.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the system used is Sistemantiplagiat.ro. Upon request and with no extra fee, each PhD candidate shall have access to an electronic system for verifying the degree of similarity with other existing scientific or artistic creations for every annual progress report and doctoral thesis itself. Additional checks may also be implemented, based on a reasonable fee.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: access to anti-plagiarism software is available.

Recommendations: maintainance of the system.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: doctoral students have access to the classrooms and laboratories where teaching and research activities are carried out in the doctoral program in Accounting, which are properly equipped. The classrooms have generous surfaces, being equipped with video projector magnetic board, fiber optic internet connection, and laboratories with 1 video projector, computers, magnetic board, fiber optic internet connection.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: the systematic investment effort and pursued through strategic development plans have ensured the expansion and modernization of educational, research and social and cultural services for doctoral students and teachers. The continuous attention towards the development of the material base has made the classrooms where teaching activities take place be equipped with specific technical equipment to facilitate the teaching-learning activity. The endowment of the existing spaces appeared as a result of investments that were oriented especially towards the construction and arrangement of own educational and administrative premises, equipped with furniture, book fund, computers, specialized laboratories, multiplication compartment, etc.

Recommendations: maintainance of the facilities.

**The indicator is fulfilled.**

### **Criterion C.3. Internationalization**

General description of the criterion analysis:

An increase in the number of foreign PhD candidates has been observed over the past five years. The Doctoral School of Economic Sciences has not yet carried any joint supervised doctoral programmes with other universities in Europe, however the PhD candidates are taking active part in the Erasmus programme during their doctoral research, thus broadening their access to the media for doctoral research. The PhD supervisors in the doctoral field of Finance have established professional links with counterpart experts from universities abroad with effects such as joint events and presentations for PhD candidates. Furthermore, PhD supervisors have been members and reviewers of scientific committees of international publications, guests at conferences or expert groups held abroad, or committee members for the defence of doctoral theses at foreign universities or in co-supervision with a foreign university. Also, in order to increase the internationalization of the activities of the doctoral studies, IOSUD – University of Craiova has edited a presentation guide of the doctoral schools and the PhD supervisors in English.

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

General description of the standard analysis: The international exposure of PhD students is guaranteed by the regulations and applied through: international mobility, participation in international scientific events, organization of Accounting and Economics departments own international events, scientific relations of Professors with foreign universities and research centres, international publication activity.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: Total number of doctoral students enrolled in the 2015-2020 period of time is 64, and 23 of them participated in international conferences, exceeding the ratio of 35%.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: mobility of PhD candidates is carried out through participation in international conferences and reaches the required level.

Recommendations: Other forms of international mobility may be added to the students' activities, using long-distance learning methods and Erasmus program.

**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.

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: prof. Grigorescu, doctor in international co-supervision, is member of the supervising team at the doctoral program.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: indicator is met by cooperation with University of Lleida and prof. Grigorescu.

Recommendations: Guest lectures and other teaching activities by international partners would be a good addition to the existing international activities of the Doctoral School in the domain of Accounting. Also, joint supervision could increase international exposure of PhD candidates and in long-term lead to a joint programme.

**The indicator is fulfilled.**

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

- description of the facts, the findings from the assessed institution's documents and the evaluation visit itself: UAB provided an extensive list of international activities such as fairs, official representations, conference and speeches, proving high international visibility of UAB.

- analysis of the facts, the findings from the assessed institution's documents and the evaluation visit itself: The internationalization of activities is high on the central level of the University, however also personal engagement of the Accounting program supervisors proves intensive efforts to increase the level of internationalization of the doctoral program.

Recommendations: maintenance of the efforts, especially in the time of travel restrictions.

**The indicator is fulfilled.**

#### IV. SWOT Analysis

<p><b><u>Strengths:</u></b></p> <ul style="list-style-type: none"> <li>- composition of the doctoral program, including strong methodological component (students are equipped with instruments of research)</li> <li>- supervisors present excellent research and publication record</li> <li>- engagement of supervisors in increasing quality of the program;</li> <li>- involvement of PhD students in research and publication activity (incl. prestigious journals);</li> <li>- UAB infrastructure: including working space, access to databases, multimedia centre;</li> <li>- Existence of the Economic Research Centre, providing interdisciplinary environment for research;</li> <li>- Low proportion of drop-out Students, proving attractiveness and effectiveness of the program.</li> </ul>	<p><b><u>Weaknesses:</u></b></p> <ul style="list-style-type: none"> <li>- Limited progress in attraction of international students and academics;</li> </ul>
<p><b><u>Opportunities:</u></b></p> <ul style="list-style-type: none"> <li>- Broadening the doctoral program to the whole discipline of Economics and/or Finance;</li> <li>- relation of staff with PhD students, even after completion of the program: gives ground to build stronger relation with business and public sector (e.g. in the field of research results commercialization);</li> <li>- strong international relation of supervisors create opportunity for further development of internationalization e.g. through joint supervision activity, attraction of guest lecturers;</li> <li>- organization of scientific seminars with PhD candidates with external Romanian and international guests;</li> <li>- development of relations with economic and financial institutions: employers, source of new candidates;</li> <li>- applicative nature of doctoral theses: ensures sustainability of research and projects;</li> </ul>	<p><b><u>Threats:</u></b></p> <ul style="list-style-type: none"> <li>- lack of transparent procedures of motivation for students e.g. distribution of funds for conference fees and submission fees;</li> <li>- low activity in international mobility;</li> </ul>





## V. Overview of judgments awarded and of the recommendations

No.	Type of indicator (*, C)	Performance indicator	Judgment	Recommendations
<b>Domain A. INSTITUTIONAL CAPACITY</b>				
		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.	IOSUD has implemented legally required documents, regulating effective functioning of mechanisms. The regulations are in place and applied.	The institutional organization of UAB doctoral programme may serve as a good example. Despite complicated and changing structure and external regulation, the University manages to fulfill all the requirements and fully transparent inform the stakeholders about them.
	<b>Performance Indicator A.1.1.1.</b> The existence of specific regulations and their application at the level	(a) the internal regulations of the Doctoral School;	<b>Fulfilled</b> (Annexes A.1.1.1 a – h Institutional regulation of the organization and conduct of the programmes of university doctoral studies), documentation available on: <a href="http://senat.uab.ro/index.php?pagina=-&amp;id=26&amp;l=ro">http://senat.uab.ro/index.php?pagina=-&amp;id=26&amp;l=ro</a> ; <a href="http://senat.uab.ro/upload/166_3233_01_regulament_doctorat_iosud.pdf">http://senat.uab.ro/upload/166_3233_01_regulament_doctorat_iosud.pdf</a> ; <a href="http://senat.uab.ro/upload/164_3178_regulament_sdc.pdf">http://senat.uab.ro/upload/164_3178_regulament_sdc.pdf</a> ;	

	of the Doctoral School of the respective university doctoral study domain:			
		(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;	<b>Fulfilled:</b> Annex A.1.1.1.b – minutes of the 2020 elections; methodology available at: <a href="http://www.uab.ro/upload/8662_metodologie_alegeri_acad_2020_2024_ianuarie_2020.pdf">http://www.uab.ro/upload/8662_</a> <a href="http://www.uab.ro/upload/8662_metodologie_alegeri_acad_2020_2024_ianuarie_2020.pdf">metodologie_alegeri_acad_2020_2024_ianuarie_2020.pdf</a>	
		c) the Methodologies for organizing and conducting doctoral studies (for the admission of doctoral students, for the	<b>Fulfilled:</b> Annex A.1.1.1.c. Regulation on the organisation and conduct of the competition for admission to Bachelor's, Master's and Doctoral studies can be found at: <a href="http://senat.uab.ro/upload/164_3189_metodologie_admitere_sdc.pdf">http://senat.uab.ro/upload/164_3189_metodologie_</a> <a href="http://senat.uab.ro/upload/164_3189_metodologie_admitere_sdc.pdf">admitere_sdc.pdf</a>	

		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;	<b>Fulfilled:</b> Annex A.1.1.1.d. Regulation on the organisation and conduct of the competition for admission to Bachelor's, Master's and Doctoral studies	
		e) functional management structures (Council of the doctoral school), giving as well proof of the regularity of meetings;	<b>Fulfilled:</b> Annex A.1.1.1.e The Methodology for the automatic recognition, in UAB, of the quality of doctoral supervisor obtained in accredited university education institutions abroad has been elaborated and is available on the UAB Senate website: <a href="http://senat.uab.ro/upload/144_2874_03_metod_rec_calit_cond_doctorat_strainatate.pdf">http://senat.uab.ro/upload/144_2874_03_metod_rec_calit_cond_doctorat_strainatate.pdf</a> <a href="http://senat.uab.ro/upload/144_2875_04_metodologie_uab_recunoastere_diploma_si_titlu_de_doctor.pdf">http://senat.uab.ro/upload/144_2875_04_metodologie_uab_recunoastere_diploma_si_titlu_de_doctor.pdf</a>	
		f) the contract for doctoral studies;	<b>Fulfilled:</b> Annex A.1.1.1.g: includes the Doctoral Studies Contract, the Addenda to the contract implementing the content of MEN Order no. 5.110 on 17 September 2018 on the approval of the minimum national standards for the award of the doctoral degree; both documents also have an English version foreign doctoral students.	
		g) internal procedures for the analysis and approval of proposals	<b>Fulfilled:</b> UAB has the Operational Procedure for the elaboration, review, endorsement and approval of curricular documents (Curriculum and Discipline Sheets) (Edition I-29.05.2019) which	

		regarding the training for doctoral study programs based on advanced academic studies.	is accompanied by the following 4 addenda: Addendum 1 - Discipline Sheet; Addendum 2 - Curriculum; Addendum 3 - Competence Grid, annex of the Curriculum; Addendum 4 - Assignment of Discipline Codes. See AnnexDSA_A.1.1.1_g	
	<b>Performance Indicator 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.	<b>Fulfilled</b> and described in details in Annex A.1.1.2.	
	<b>Performance Indicator A.1.2.1.</b>	The existence and effectiveness of an appropriate IT system to keep track of doctoral students and their academic background.	<b>Fulfilled:</b> Operational procedure (SEAO_PO_IOSUD-UAB_08) exists and is applied at IOSUD/SDC UAB level to implement the generation and analysis of the similarity report: <a href="http://senat.uab.ro/upload/74_1372_18_seaq_po_iosud-uab_08.pdf">http://senat.uab.ro/upload/74_1372_18_seaq_po_iosud-uab_08.pdf</a>	

<p>Performance Indicator A.1.2.2.</p>	<p>The existence and use of an appropriate software program and evidence of its use to verify the percentage of similarity in all doctoral theses.</p>	<p><b>Fulfilled:</b> the IOSUD uses antiplagiarism system of Sistemantiplagiat.ro</p> <p>Evidence on the use of the anti-plagiarism programme seis available at Annex A.1.2.2.</p>	
<p>Performance Indicator A.1.3.1.</p>	<p>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</p>	<p><b>Fulfilled:</b> two grant decisions for Erasmus+ Jean Monnet projects, one international cooperation project, and 36 domestic grants were presented (annex A.1.3.1)..</p>	<p>High involvement of supervisors and other staff in research activity is beneficial to the program in many ways: (1) researchers themselves increase their competences and capacity, (2) supervisors can include their PhD candidates in research and granting activity, (3) this activity serves as good example for the students.</p>



		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.	
	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	<p><b>Fulfilled:</b> the percentage for the whole period of evaluation exceeded 20%. PhD Students mainly benefited from the entrepreneurial scholarship within the project "Development of tertiary university education in support of economic growth – Progressio"</p> <p>The proportion of PhD students using funding sources other than government funding needs to be carefully observed as not to drop below 20%.</p>

		development grants is not less than 20%.		
Performance indicator *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.).	<p><b>Fulfilled:</b> by the decision of the Board of Directors of UAB from 05.07.2017, an annual grant of 4000 lei was allocated for doctoral students who benefit from a subsidy to reimburse professional training expenses (participation in conferences, internships abroad, publication of specialized articles or conducting laboratory and / or field studies). Moreover, fee-paying students can reimburse 5% of the amount of the fee for expenses related to doctoral studies.</p>	The procedures need to be carefully observed as not to drop below the required proportion.	
	Standard A.2.1. The IOSUD has a modern research	The infrastructure required to carry research in the field of Accounting includes: literature, academic journals, legal regulations, computers with software for text and numerical	The infrastructure of UAB may be one of the crucial advantages for PhD Candidates. It allows them to fully	

		infrastructure to support the conduct of doctoral studies' specific activities.	analyzes, work space. All of which is provided by the IOSUD to its students. Especially worth noticing is the existence of the Center for Economic Research within the Faculty of Economic Sciences – an interdisciplinary economic research institute. The research centre is a very significant competitive advantage of the programme, allowing PhD candidates to improve their academic skills and share knowledge with more experienced researchers in an interdisciplinary environment.	concentrate on the research activity and preparation of theses. Moreover, the University makes continuous effort to increase the level of infrastructure. This overall approach may serve as a good practice to follow in other programs.
	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	<p><b>Fulfilled:</b> the required infrastructure exists and is available. IOSUD actively updates resources available to its staff and students, in order to constantly develop their scientific level. Research infrastructure and the offer of research services are publicly presented to access the Anelis Plus platform.</p>	

		specific platform. The research infrastructure described above, which was purchased and developed within the past 5 years will be presented distinctly.		
		<b>Standard A.3.1. At the level of each domain there are sufficient qualified staff to ensure the conduct of doctoral study program.</b>	The level of excellence of the Accounting domain supervisors is more than sufficient (as proved by the CV's attached to the documentation and level of discussions conducted during the evaluation). Apart from the quantitative results of the Professors research and teaching performance, they show very strong commitment to the process of their students development.	The staff of the doctoral program in Finance is the major competitive advantage. The qualification, research record and publication of supervisors all exceed requirements. Moreover, the level of engagement in relation with the supervised students creates very good scientific environment for development of students.
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,	<b>Fulfilled at 50%</b>		

		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.		
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.	<b>Fulfilled</b> and exceeded at 62.5% (5 out of 8 supervisors), with all of the supervisors affiliated with UAB in full-time contacts indefinite period.		
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	<b>Fulfilled:</b> The academic subjects in the training programme in the doctoral field of Accounting are delivered by professors who have the status of PhD supervisor with proven expertise in the field of the subjects taught (Annex A.3.1.3).		



		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.		
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	<b>Fulfilled:</b> none of the supervisors coordinates more than 12 doctoral students, with maximum reaching 8 supervised students.	Distribution of the students between the supervisors is very even and may serve as a good example.	

		programs does not exceed 20%.		
		<b>Standard A.3.2. The Doctoral advisors within the domain are carrying out a scientific activity visible at international level.</b>	International visibility of supervisors in Accounting domain is good and growing, which is proven by their publishing record and involvement in other fields of international cooperation (teaching, study visits, cooperations, conferences, etc.) (Annex A.3.2.1.)	International exposure of supervisors, their international experience and publications all serve as a good practice to be followed.
	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 -	<b>Fulfilled</b> with list of 36 Web of Science publications by PhD Supervisors.	

		<p>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</p>	
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		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.		
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	<b>Fulfilled:</b> 6 of 8 professors who own the quality of doctoral supervisors get at least 25% of the score required by CNATDCU minimal standards at the assessment date, continuing to be scientifically active (DSAA_3.2.2. Annex). In conclusion, 75% of the doctoral supervisors within DSAA meet this criterion.	This excellent performance should serve as a good practice to be followed by other programs.	

	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.		
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**Domain B. EDUCATIONAL EFFECTIVENESS**

	<b>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.</b>		
Performance Indicator * B.1.1.1.	The ratio between the number of graduates of masters' programs of other higher	<b>Fulfilled:</b> ratio at the level of 1.95	



		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	
		<p><b>Standard B.1.2</b>  <b>Candidates admitted to doctoral studies demonstrate academic, research</b></p> <p>Based on the documentation and (even more so) discussion with graduates of the doctoral studies a conclusion can be drawn about their high professional performance. Moreover, additional information provided on the research and publication activity of students during the 5 analyzed years proves their academic excellence.</p>	

	<b>and professional performance.</b>		
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.	<b>Fulfilled:</b> criteria are carefully elaborated and publicly published at <a href="http://doctorate.uab.ro/index.php?pagina=pg&amp;id=71&amp;lr=ro">http://doctorate.uab.ro/index.php?pagina=pg&amp;id=71&amp;lr=ro</a> They include i.a. structure of the research project, interview with a supervisor and documentation of achievements (Annex C 2.1.1).	
Performance Indicator B.1.2.2.	The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years	<b>Fulfilled:</b> drop-out rate in the evaluated period ranges from 10% - 36.36%, and presents a downward trend.	Careful observation of the situation is needed as not to exceed the required level. Possible analysis of dropout motives with PhD candidates may be helpful (focus groups, individual consultations, surveys).

		after admission does not exceed 30%.			
		<b>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</b>		In the doctoral field of Accounting, the academic subject "Methodology of Scientific Research in Accounting. Ethics and Academic Integrity" meets the requirements of ethics in scientific research and intellectual property.	Composition of the doctoral program in the domain of Accounting is one of the strong points of the evaluated school. It could be replicated as a good practice.
	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	<b>Fulfilled:</b> The training program based on the doctoral students' advanced studies within DSA is equivalent to 14 weeks of teaching activity, a maximum of 28 hours and 30 credits. The program runs during the first semester of the first year of doctoral studies. The Curriculum includes relevant subjects to provide the training of skills, abilities and aptitudes for scientific research in Accounting. Thus, in the training program based on advanced studies, four subjects are included, and at least three of them are part of the fundamental category and one of the specialised/optional subjects. The choice of specialised courses within the individual scientific research programme is devised by the doctoral student with the consultation of the doctoral supervisor.		

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.	<b>Fulfilled:</b> there is a separate subject of "Methodology of Scientific Research in Accounting, Ethics and Academic Integrity"	
Performance Indicator B.2.1.3.	The IOSUD has mechanisms to ensure that the academic training program based on advanced university studies addresses „the learning outcomes“, specifying the knowledge, skills, responsibility and autonomy that doctoral students should acquire after completing each discipline or through the research activities	<b>Fulfilled:</b> Syllabuses for courses in doctoral studies in the domain of Accounting include: knowledge, skills and competences that are results of each course, which is complying with the requirements of the indicator. IOSUD-UAB has mechanisms in place to ensure that the training programme based on advanced university studies related to the doctoral field of Accounting through the existence of subject sheets that make specific reference to the knowledge, skills, competencies acquired by PhD candidates after completing the training programme. It is carried out mainly by Annual Progress Reports and Committee evaluation of such. Furthermore, daily activity sheets are required for the PhD Candidates to prove their engagement in the implementation of the research program.	

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.	<b>Fulfilled:</b> there is a wide pool of instruments to achieve this indicator: committees that provide PhD candidates in the doctoral field of Accounting with advice/guidance, meetings with supervisors, and exceptional involvement of supervisors in the research and professional development of their students.	One of the fundamentals of the doctoral program in the domain of finance is building relation between PhD candidates, their supervisors and all the academic community. Such an approach guarantees not only the success of the candidates but also sustainability of the program. This factor is a very good example to be replicated in the future and by other institutions.
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.	<b>Fulfilled:</b> ratio in the evaluated period ranged between 1.53 and 2.76, thus not exceeding required level.	
	<b>Standard B.3.1. Doctoral students capitalize on the research through presentations at</b>	The PhD students in Accounting are very active as far as scientific conferences and publications. Graduates continue working in the field of finance and use the knowledge and skills for their professional development. Specificity of the field limits	



	scientific conferences, scientific publications, technological transfer, patents, products and service orders.	other options of knowledge transfer (patents, product and 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	<p><b>Fulfilled:</b> list of publications was made available to the evaluator. The 21 doctoral students published an impressive number of 205 scientific articles as authors/co-authors and presented a number of 183 works at conferences, as authors/co-authors. Moreover, the Faculty of Economics publishes in Open Access the magazine Annales Universitatis Apulensis-Series Oeconomica, indexed in 10 international databases, which gives even more international visibility of the research results.</p> <p>Provided text prove high quality and maturity of PhD students, their good preparation both as far as accounting and academic writing is concerned.</p>	

		in the respective domain.		
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.	<p><b>Fulfilled:</b> according to the documentation the students are very active as far as international publications and scientific events.</p>	
Performance Indicator *B.3.2.1.		The number of doctoral theses allocated to one specialist coming from	<p><b>Fulfilled:</b> as based on the information in the Annex B.3.2.1.</p>	

		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.	
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	<b>Fulfilled:</b> as based on the information in the Annex B.3.2.2. The ratio for Members of the thesis defense committees is kept below required limit of 0.3, ranging from 0.06 to 0.25.	

		domains in which minimum ten doctoral theses have been presented within the past five years should be analyzed.		
<b>Domain C. QUALITY MANAGEMENT</b>				
		<p><b>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.</b></p>	<p>Quality of the above mentioned issues (a through f) is secured by: annual procedures, self assessment form, public access to organizational procedures of doctoral studies, Scientific Research Database.</p> <p>Analysis of the quality assurance documents (Annexes C.1.1.1.a through e) proves constant evaluation and internal quality assurance of the Doctoral Program in Accounting.</p>	<p>No changes are needed. The requirements are met. However, quality assurance system may be developed by addition of <b>Quality Assurance Code</b> and periodic questionnaire throughout PhD candidates and their feedback on the programme's quality.</p>
Performance Indicator C.1.1.1.		<p>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</p>	<p><b>Fulfilled:</b> the annual internal evaluation and monitoring procedure for the evolution of doctoral schools is in place and covers all the points listed in the performance indicator</p>	

		<p>procedure developed and applied at the level of the IOSUD, the following assessed criteria being mandatory:</p> <p>(a) the scientific work of Doctoral advisors;</p> <p>(b) the infrastructure and logistics necessary to carry out the research activity;</p> <p>(c) the procedures and subsequent rules based on which doctoral studies are organized</p> <p>(d) the scientific activity of doctoral students</p> <p>(e) the training program based on advanced academic studies of doctoral students</p> <p>(f) social and academic services (including</p>	
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		for participation at different events, publishing papers etc.) and counselling made available to doctoral students.		
Performance Indicator *C.1.1.2.	<p>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</p>	<p><b>Fulfilled:</b> a mechanism of feedback to identify possible drawbacks was implemented in the form of students' evaluation of doctoral supervisors. Procedure no. PO_CSUD_05 is in place.</p>		<p>Additional forms of evaluation of the whole program may be added, such as Students' anonymous survey may be added.</p> <p>Also, the evaluation procedures should be implemented periodically as to ensure comparison in time.</p>

	drafted and implemented.		
	<b>Standard C.2.1.</b> <b>Information of interest to doctoral students, future candidates and public interest information is available for electronic format consultation.</b>	Necessary information on the doctoral program is published at UAB web site: <a href="http://doctorate.uab.ro/">http://doctorate.uab.ro/</a>	
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	<b>Fulfilled:</b> all the documents listed in point (a) through (i) is publicly available, except those documents involving private and sensitive data.	



[illegible]

		(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.		
		<b>Standard C.2.2. The IOSUD/The Doctoral School provides doctoral students with access to the resources needed for conducting doctoral studies.</b>	The Doctoral School in Accounting provides PhD candidates with access to the resources necessary to conduct their doctoral studies. PhD candidates have access to libraries, reading rooms, laboratories, computer-equipped halls of the faculty, in accordance with the provisions of the study contracts.	
Performance Indicator C.2.2.1.	All doctoral students have free access to one platform providing academic databases relevant to	<b>Fulfilled</b>	As pointed in the comments on UAB infrastructure – access to databases is not only a strong point of the program but also keeps being improved. This high standard should be kept in the future years.	

	the doctoral studies domain of their thesis.		
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.	<b>Fulfilled:</b> access to anti-plagiarism software is available and similarity coefficients are publicly known.	
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.	<b>Fulfilled:</b> doctoral students have access to the classrooms and laboratories where teaching and research activities are carried out in the doctoral program in Accounting, which are properly equipped. The classrooms have generous surfaces, being equipped with video projector magnetic board, fiber optic internet connection, and laboratories with 1 video projector, computers, magnetic board, fiber optic internet connection.	
	<b>Standard C.3.1. There is a strategy in place and it is applied to enhance the</b>	The international exposure of PhD students is guaranteed by the regulations and applied through: international mobility, participation in international scientific events, organization of Accounting and Economics department own international	

	<b>internationalization of doctoral studies.</b>	events, scientific relations of Professors with foreign universities and research centres, international publication activity.	
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	<b>Fulfilled:</b>	Other forms of international mobility might be added, e.g. with the use of long-distance communication methods which may ease the process and Erasmus program.

		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.		
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.	<b>Fulfilled:</b> indicator is met by cooperation with University of Lleida and prof. Grigorescu.	Guest lectures and other teaching activities by international partners would be a good addition to the existing international activities of the Doctoral School in the domain of Accounting. Also, joint supervision could increase international exposure of PhD candidates and in long-term lead to a joint programme.	
Performance Indicator C.3.1.3.	The internationalization of activities carried out during the doctoral studies is supported	<b>Fulfilled:</b> UAB provided an extensive list of international activities such as fairs, official representations, conference and speeches, proving high international visibility of UAB. The internationalization of activities is high on the central level of the University, however also personal engagement of the Accounting	Maintenance of the efforts, especially in the time of travel restrictions.	

		<p>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.).</p>	<p>program supervisors proves intensive efforts to increase the level of internationalization of the doctoral program.</p>	
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## VI. Conclusions and general recommendations

The evaluation was performed based on the information and knowledge delivered by the "1 December 1918" University of Alba Iulia and in constant cooperation with UAB representatives. The organization of the process should be pointed to as an example of good organization, especially taking into consideration the distance work requirements. All questions asked by the evaluator have been carefully responded to and all requested additional information and documents quickly and professionally delivered. The evaluator was in constant contact with UAB, which taking into consideration number of evaluated domains and evaluators, as well as complication of the process due to the pandemic restrictions, was a great challenge which UAB managed excellently. Also language barrier for international evaluators was minimized due to access to interpreters and language skills of the staff themselves.

University of Alba Iulia Doctoral School in the domain of Accounting is a very strong program with several competitive advantages. They include i.a.:

- Composition of the program: educational program is elaborated as to expose students to the recent trends in finance but also equip them in base knowledge to understand market mechanisms and relations;
- Methodological component of the program allows students to elaborate well-built research plans and publish their results in prestigious journals;
- Students strong involvement in research projects carried out in the field of finance and economics;
- Strong research and publication record of the supervisors;
- Good infrastructure, allowing students to focus on their research and contacts with the scientific community.

Doctoral program of UAB is also characterized by exceptional relation of students with supervisors. Discussions with students, graduates and staff all lead to a conclusion that this is one of the fundamental sources of success understood as low drop-out rate, high activity of students and their great satisfaction with completed program. Involvement of supervisors in students development needs to be stressed as it is not required by any quantitative standards, yet translates to effects of the program.

Few areas need further observation as not to materialize risks that they bear, e.g. in the area of internationalization. They are however are marginal to the overall quality of the program and – when analyzed – can be addressed with a response strategy

## VII. Annexes

*The following types of documents shall be attached:*


- a) The detailed schedule of the evaluation visit – **attached to the report in electronic version.**
- b) Scanned documents – any document requested from the IOSUD during the evaluation visit and received, which is not found in the internal evaluation file received before the visit and referred to in the report: additional requested documents included:

c)

**Screen shots of the correspondence pasted below; syllabus attached in electronic form**



- a) Screenshots/Print screens of the Doctoral School/IOSUD website proving specific claims in the report, accompanied by the date when they were accessed and saved – **pasted below**.



## IOSUD - UAB

"December 1, 1918" University of Alba Iulia

### Presentation

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### Doctoral School of Accounting


Accreditation documents
Doctoral School of Accounting Council
PhD supervisors
Discipline sheets
Educational plan
Doctoral
Schedule SDC

### Doctoral School

The Doctoral School is an academic institutional structure, responsibly invested in the administrative organization of doctoral studies at the University "December 1, 1918" in Alba Iulia, with responsibilities in managing the activity of doctoral students and promoting research specific to this cycle of academic training.

The Doctoral School aims to promote and achieve excellence in fundamental and applied research, aims to increase the quality of university training, as well as concluding partnerships in interdisciplinary research activities, nationally and internationally.

On given a doctorate requires rigor, often ascetic labor research and doctorate is itself an initiation rigorous that does not fit anyone and that not all resists members Doctoral School. Teachers and doctoral students understand that the doctorate represents the supreme institutional form of professional consecration. Consequently, the only evaluation criteria will be the scientific value of the approach, the originality of the thesis, as well as the seriousness, scientific probity and ethics of the doctoral student.



## IOSUD - UAB

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### Regulations

REGULATION FOR THE ORGANIZATION AND CONDUCT OF UNIVERSITY DOCTORAL STUDIES - FIELD OF ACCOUNTING

REGULATION FOR THE ORGANIZATION AND CONDUCT OF UNIVERSITY DOCTORAL STUDIES - PHILOLOGY

REGULATION FOR THE ORGANIZATION AND CONDUCT OF UNIVERSITY DOCTORAL STUDIES - HISTORY FIELD

RULES OF ORGANIZATION AND DESFĂȘURARE A doctoral studies - FIELD THEOLOGY

REGULATION FOR THE ORGANIZATION AND CONDUCT OF POSTDOCTORAL STUDIES - REGULATION

IOSUD-UAB REGULATION

METHODOLOGY regarding the organization and development of the process of obtaining the habilitation certificate / APPLICATION

**IOSUD - UAB****"December 1, 1918" University of Alba Iulia****Presentation**

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**Doctoral School of Accounting**

Accreditation documents

Doctoral School of Accounting Council

PhD supervisors

Discipline sheets

Educational plan

Doctoral

Schedule SDC

**Doctoral School of Philology**

Accreditation documents

Council of the Doctoral School of  
Philology**Methodology for admission to the Doctoral School of Accounting**METHODOLOGY REGARDING THE ORGANIZATION AND CONDUCT OF THE ADMISSION CONTEST FOR  
UNIVERSITY DOCTORAL STUDIES

Admission archive

SEPTEMBER 2021  
- FIELD OF ACCOUNTING -

This Methodology was approved in the Senate on 31.03.2021 and is accompanied by the following annexes:

Annex 1 Tuition figure.

Annex 2 List of research topics proposed by doctoral supervisors for the field of accounting.

Annex 3 Topics and bibliography for the language proficiency exam.

Annex 4 Schedule of the admission contest for doctoral studies, domain ACCOUNTING.

Annex 5 Registration form.

Annex 6 CV-Europass.

Annex 7 Taxes.

Annex 8 Declaration on own responsibility regarding the enrolment in other doctoral study programs in Romanian Universities.

Annex 9 Project structure and criteria. The research project will be submitted online in pdf format.

Annex 10 Procedure for the specialist interview.

Annex 11 Study contract.

In order to access the registration link please click here

In order to be advised, please call us at no. of tel. 0258806272 / int. 253

Director,  
prof. univ. dr. Sorinel Căpușneanu

Lists with PhD students who have attended the international scientific conferences / PhD students have completed a traineeship abroad or some other forms of mobility.

Anul	Nr. c.a.	Nume-prenume	Scoala Doctorală de	Proiect	Tara-gazdă	Perioada
2015	1	Morar Anamaria	Scoala Doctorală de Contabilitate	EURODOCA	Ungaria – short term mobility / mobilitate de scurta durata – Corvinus University of Budapest, Ungaria, perioada 30.11-4.12.2015	30.11-4.12.2015
	2	Gința Anca	Scoala Doctorală de Contabilitate	EURODOCA	Ungaria – short term mobility / mobilitate de scurta durata – Corvinus University of Budapest, Ungaria, perioada 30.11-4.12.2015	30.11-4.12.2015
	3	Corici Cătălina	Scoala Doctorală de Contabilitate	EURODOCA	Ungaria – short term mobility / mobilitate de scurta durata – Corvinus University of Budapest, Ungaria, perioada 30.11-4.12.2015	30.11-4.12.2015
	4	Miron Cristian	Scoala Doctorală de Contabilitate	EURODOCA	Ungaria – short term mobility / mobilitate de scurta durata – Corvinus University of Budapest, Ungaria, perioada 30.11-4.12.2015	30.11-4.12.2015
	5	Pătruța Mircea	Scoala Doctorală de Contabilitate	EURODOCA	Ungaria – short term mobility / mobilitate de scurta durata – Corvinus University of Budapest, Ungaria, perioada 30.11-4.12.2015	30.11-4.12.2015

Nr. crt.	Anul	Domeniul	Mobilități-Conferințe internaționale
1.	2015	Contabilitate	Miron Vasile-Cristian-Ioachim, Financial balance -- an important objective for the stakeholders in Romania's energy sector, 4th Economic and Finance International Conference, London, 2015
2.	2015	Contabilitate	Bumbescu Sorina, L'impact de l'éthique sur la performance économique, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA - EA4603) la Paris - Franța, în 29-30 octombrie 2015
3.	2015	Contabilitate	Corici Catalin, Application de management total productif pour la croissance de la performance dans l'industrie en Roumanie Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA - EA4603) la Paris - Franța, în 29-30 octombrie 2015
4.	2015	Contabilitate	Prozan Mihaela, The Valances of the Internal Audit in Relationship with the Internal Control -- Corporate Governance, 4th World Conference on Business, Economics and Management Efes-Surmeli Hotel Convention Center, Kusadasi, Izmir

			Turkey 30-April-02-May-2015, <a href="http://www.globalcenter.info/wc-bem/WCBEM-2015-Draft_18.04.15.pdf">http://www.globalcenter.info/wc-bem/WCBEM-2015-Draft_18.04.15.pdf</a>
5.	2015	Contabilitate	Dreghiciu, Andreea, L'impact sur la fraude de l'information financière. Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA-EA4603)-la Paris-Franta, în 29-30 octombrie 2015
6.	2015	Contabilitate	Mihăltan-Delia Corina, V. Analyzing the financial effectiveness of the nonprofits. Case study on health nonprofits, 4th World World Conference on Business, Economics and Management, Turkey, 2015, publicare in Elsevier Procedia, Procedia Economics and Finance (2), ISSN: 2212-5667, cotată ISI-Proceeding, disponibil la: <a href="https://www.infona.pl/resource/bwmeta1.element.elsevier-d725945d-6897-3a7a-97Bb51d949bd58a">https://www.infona.pl/resource/bwmeta1.element.elsevier-d725945d-6897-3a7a-97Bb51d949bd58a</a>
7.	2015	Contabilitate	Gînta Anca, Éthique et gestion du résultat. Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA-EA4603)-la Paris-Franta, în 29-30 octombrie 2015
8.	2015	Contabilitate	Morar Anamaria, Politique de gestion de l'impact. Lean sur responsabilité sociale d'une organisation. Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA-EA4603)-la Paris-Franta, în 29-30 octombrie 2015
9.	2015	Contabilitate	Ofileanu Dimi, Penser Lean -- modèle de responsabilité sociale. Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA-EA4603)-la Paris-Franta, în 29-30 octombrie 2015
10.	2015	Contabilitate	Pătruța Mircea Ioan, La pertinence de l'information financière pour l'analyse de la performance économique. Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA-EA4603)-la Paris-Franta, în 29-30 octombrie 2015
11.	2015	Contabilitate	Vârteiu Daniel, L'éthique professionnelle des auditeurs dans l'audit des fonds de l'UE. Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA-EA4603)-la Paris-Franta, în 29-30 octombrie 2015
12.	2015	Contabilitate	Vitan Daniela, Le financement de l'enseignement pré -- universitaire. Colloque doctoral international, Paris, 29-30 octobre 2015, organizată de Conservatoire National des Arts et Métiers (Cnam), Laboratoire interdisciplinaire de recherches en sciences de l'action (LIRSA-EA4603)-la Paris-Franta, în 29-30 octombrie 2015
13.	2016	Contabilitate	Chiriac Silviu, Challenges encountered in auditing fair value valuations, Participare la The International Conference: "European Integration -- New Challenges", ENCO 2015, 12th edition, 26-28 May 2016
14.	2016	Contabilitate	Mortură Laura, The Influence of Available Cash Evaluation in the Issuing of Financial Auditor's Opinion, International Scientific Conference Global Economy under Crisis, 5th Edition, Universitatea Ovidius Constanța, "Ovidius" University, may 2016, published in Annals, Economic Sciences Series, ISSN: 2393-3127, Vol. XVI, Issue: 2/2016, pp. 570-576

15.	2017	Contabilitate	Cristea Andrei-Mihai, The importance of the environmental costs in the modification of the organic environmental behavior, International Conference, Contemporary Challenges for the Society in the Context of the Recent Economic and Social Changes, 2nd Edition, Târgoviște, 2017
16.	2017	Contabilitate	Vajda Geraldina Terezia, The importance of the environmental costs in the modification of the organic environmental behavior, International Conference, Contemporary Challenges for the Society in the Context of the Recent Economic and Social Changes, 2nd Edition, Târgoviște, 2017
17.	2018	Contabilitate	Țîrau Adrian, "Romanian tour operators in the globalization age" at the "18th International Scientific Conference Globalization and Its Socio-Economic Consequences University of Zilina, Faculty of Operation and Economics of Transport and Communications, Department of Economics 10th-11th October 2018"
18.	2019	Contabilitate	Hint (Ștefan) Mihaela, Environmental Factors And The Importance Of Their Efficient Management In The Production Activity In The Field Of Electrical Lighting Equipment, Tourism Innovation and Entrepreneurship 2019 -- TIE, 16-17 September, Istria-Croatia, <a href="https://fet.unipu.hr/tie2019">https://fet.unipu.hr/tie2019</a>
19.	2019	Contabilitate	Mihalcea Mihaela, The effects of creative accounting on the quality of financial accounting information, International Scientific Conference -- 3rd Edition, "Accounting Challenges in the Vision of Young Researchers" March 15, 2019, Chisinau, Republic of Moldova
20.	2019	Contabilitate	Popa Maria-Alexandra, The Ethics Of Corporate Governance: Case Study Of Banks Listed On Romanian Capital Market, INTERNATIONAL CONFERENCE Contemporary challenges for the society in the context of the recent economic and social changes -- ICLPA, 8th October, Greece
21.	2020	Contabilitate	Hada-Izabela, Analysis and evolutions of profitability in the pharmaceutical fields in Romania, international conference Innovative Business Management and Global Entrepreneurship, 4th September, Warsaw, Poland
22.	2020	Contabilitate	Iordache Irina, Transparency around the world -- empirical study on information reporting on financial markets, International Conference -- Global ethics key of sustainability -- GKoS <a href="https://proceedings.lumenpublishing.com/ojs/index.php/lumenproceedings/issue/view/8">https://proceedings.lumenpublishing.com/ojs/index.php/lumenproceedings/issue/view/8</a> , 15 May 2020, Bucharest, Romania
23.	2020	Contabilitate	Moldovan Ioana, Assessment of the Relationship Between the Romanian Banking System And SMEs' Financing, International conference Innovative Business Management and Global Entrepreneurship, 4th September, 2020, Warsaw, Poland; <a href="https://ince.md/uploads/files/1599230704_ibimage-2020-program.pdf">https://ince.md/uploads/files/1599230704_ibimage-2020-program.pdf</a>





\* B.1.1.1. The proportion between the number of Master Degree graduates of other national or international Higher Education Institutions which registered to our competition to admission of PhD studies in the last 5 years and the number of state funded places that were available to the doctoral school is at least 0.2 or the proportion between the number of candidates in the last 5 years and the number of state funded places that were available to the doctoral school is at least 1.2

- The description of the state of affairs, of the ascertainties resulting from the documents submitted by the assessed institution and from the assessment visit itself.

The proportion between the total number of candidates for admission, who are graduates of master's degree programs conducted outside the UAB, and the total number of places with funding from the budget is 1.95 ( $\geq 0.2$ ). The indicator is obtained as follows: 41 doctoral students graduating from other university centers / 21 budgeted places = 1.95.

The proportion between the number of candidates for admission and the number of places financed from the state budget put up for competition within the doctoral field of Accounting is 3.04 (64 candidates for admission / 21 budget places = 3.04  $\geq 1.2$ ).

#### DS Appendix

- The analysis of the facts, of the ascertainties resulting from the documents submitted by the evaluated institution and from the evaluation visit itself

The PhD field in Accounting within SDC has the capacity to attract master's degree graduates from outside IOSUD-UAB. Thus, from the analysis of the data transmitted by the evaluated institution, according to DS Annex (Graduates-Enrollment Report), in the period 2015-2021, the following table shows the ratio between the number of master's degree graduates of other higher education institutions in the country or abroad, - entered in the competition for admission to doctoral studies in the last five years and the number of places financed from the state budget put up for competition within the doctoral school, respectively the ratio between the number of candidates in the last five years and the number of places financed from the budget state competition in the field of doctoral studies in Accounting.

Academic year	Number of candidates	Number of master's degree candidates in other institutions	Number of budgeted places	Ratio of master's degree candidates in other institutions / budget places	Ratio of number of candidates/budget places
2015-2016	11	7	4	1,75	2,75
2016-2017	12	8	3	2,66	4,00
2017-2018	11	9	3	3,00	3,66
2018-2019	10	7	4	1,75	2,50
2019-2020	11	4	4	1,00	2,75
2020-2021	9	6	3	2,00	3,00
Total	64	41	21	1,95	3,04

The conclusion is that the ratio between the total number of candidates for admission in the last five years and the number of places financed from the state budget put up for competition within the field of doctoral accounting studies is 3.04 (64 candidates for admission / 21 budget places = 3,04  $\geq 1,2$ ).

The ratio between the number of candidates graduating from master's degree programs conducted outside the UAB, and the total number of places financed from the budget is 1.95 (calculated as follows: 41 doctoral students graduating from other university centers / 21 budgeted places = 1.95  $\geq 0.2$ ).

I'll be back tomorrow with the rest.