

The Romanian Agency for Quality Assurance in Higher Education



## External Evaluation Report (EER) for the procedure for obtaining a maintaining accreditation (MAC) of Doctoral Study Domain

Higher Education Institution/Education Provider Organization:	Bucharest University of Economic Studies
Doctoral School:	Accounting
Doctoral Domain:	Accounting
The objective of the external evaluation:	Maintaining accreditation (MAC)



### Members of the ARACIS Evaluation Panel

No.	Last Name and First Name	Team role	Signature
1.	Dănescu Tatiana	Expert Evaluator	
2.	Mihăilă Svetlana	International Expert	
3.	Ștrempel Christian-Gabriel	PhD Student Evaluator	



## I. Introduction

The Academy of Economic Studies of Bucharest (ASE) headquartered in Piața Romană no. 6, sector 1, Bucharest, code 010374 requests the external quality assessment in order to maintain the accreditation of the field of doctoral studies ACCOUNTING based on the contract no. 572/11.12.2025 concluded with ARACIS. The commission of experts appointed by the ARACIS Council by HC no. 13/H/15.01.2026 and accepted by the university is shown above. The university has designated the director of the Doctoral School of Accounting, Prof. Camelia Iuliana Lungu, Ph.D., as the contact person.

The internal evaluation report (REI) prepared by the university and registered under no. 17176/26.11.2025 is transmitted to ARACIS under the declaration that the data contained are "complete, correct and in accordance with the principles of professional ethics".

According to the official website of the university (<https://ase.ro>) and those presented in the REI, the university is a higher education institution focused on advanced research and education, being established by Royal Decree number 2972/1913 (under the name of the Academy of Higher Commercial and Industrial Studies). The university represents an important pole of Romanian higher education, having organized educational services for bachelor's, master's, doctorate and postgraduate programs. In addition, there are extensive activities to access funds from national and European programs. In 2023, the university was evaluated by ARACIS with the rating "High degree of trust", a rating awarded for the period 2023-2028. (<https://ase.ro/universitatea/despre-ase/>)

The aspects related to the establishment, evolution, mission, governance, structure, programs/fields of university studies, the completion of the procedures for external evaluation of the quality of education result from what is presented on the university's website (<https://ase.ro>) and from the internal evaluation report (REI), in summary the following are essential:

- The university has a structure of 13 faculties (<https://ase.ro/toate-facultatile/>), doctoral schools, research centers, university extensions, within which bachelor's, master's, doctoral studies, as well as postgraduate studies are organized. These are shown in the university's organizational chart. ([https://resurseumane.ase.ro/wp-content/uploads/2024/04/Organigrama-ASE-Structuri-educatie-cercetare\\_11.12.2023\\_cu-modif.-efectuate-pt-Senat.pdf](https://resurseumane.ase.ro/wp-content/uploads/2024/04/Organigrama-ASE-Structuri-educatie-cercetare_11.12.2023_cu-modif.-efectuate-pt-Senat.pdf))
- According to the provisions of Article 5 of the Charter (the last amendment being made according to Senate Decision no. 94/25.06.2025), the mission is "advanced education and research, training adaptable and future-oriented professionals, capable of contributing to the development of an innovative socio-economic environment, in a dynamic global context, marked by an accelerated digital transformation."
- The ESA strategy takes into account the areas of education, research, internationalization, social responsibility and institutional development (being reproduced at the web address: <https://ase.ro/universitatea/conducerea/strategia-ase-2020-2030/>).
- The management structures of the university (Senate, Board of Directors) are presented on the website at <https://ase.ro/universitatea/despre-ase/>. The staff in the university's management is elected - rector and directors of departments and doctoral schools - or appointed (vice-rectors, deans, CSUD director), based on the legal requirements in force and their own methodology.
- Bucharest University of Economic Studies in received the right to conduct doctorates and to grant the title of doctor of economics in 1921 (General Code of August Romaniei\_Decret Doctorat\_19, 1921). The University was accredited by CNATDCU as a Doctoral Organizing Institution (IOD) in 1997 for eight doctoral programs in the fundamental fields of Economics and Law, based on G.D. no. 590 of September 29, 1997, on the organization and conduct of the doctorate (<https://legislatie.just.ro/Public/DetaliiDocument/13170>). Currently, the university is accredited as IOSUD for 11 doctoral programs (including the doctoral field of accounting), in 3 fundamental fields (Economics, Administrative Sciences and Law) according to Order no. 5775 of 14.12.2021, Order no. 6697/2024 and MEC Order no. 3182/2025. The 11 doctoral programs are managed by 13 doctoral

schools within ASE (<https://doctorat.ase.ro/programe/>).

- The activity within the doctoral school is coordinated by the *Council for Doctoral Studies* consisting of 17 members (<https://doctorat.ase.ro/>).

The field of doctoral studies in accounting is organized within *the Doctoral School of Accounting*, which constitutes an organizational structure within *the Faculty of Accounting and Management Informatics* (FCIG) since 1997 (G.D. no. 590 of September 29, 1997). The previous evaluation of ARACIS by which the accreditation was maintained was in 2021 (the evaluation visit being carried out between 26-30.07.2021). (<https://www.aracis.ro/dsud/contabilitate-iosud21/>)

There is a *Regulation on the organization and functioning of the Doctoral School of Accounting*, approved in the Senate meeting of 17.12.2025, being available for consultation on [the https://doctorat.ase.ro/wp-content/uploads/ROF\\_SD/2026/6-Regulament\\_SD%20Contabilitate.pdf website](https://doctorat.ase.ro/wp-content/uploads/ROF_SD/2026/6-Regulament_SD%20Contabilitate.pdf).

In *the Doctoral School of Accounting*, the management is ensured by the *Council of the Doctoral School of Accounting*, consisting of seven members, of which one director, 2 PhD supervisors affiliated to the doctoral school 2 recognized scientific personalities from outside the doctoral school and 2 student representatives, its structure being in accordance with Article 7 of the *Regulation on the organization and functioning of the Doctoral School of Accounting*. (<https://doctorat.ase.ro/programe/contabilitate/>)

Currently, there are 33 members, PhD supervisors, of *the Doctoral School of Accounting* (<https://doctorat.ase.ro/programe/contabilitate/>).

In the period from the date of the previous evaluation until now, the situation of doctoral supervisors and doctoral students of *the Doctoral School of Accounting*, according to several analysis criteria, as shown in *Annex 1 Evolution of doctoral supervisors and doctoral students in the field of Accounting*, is as follows:

Evolution of the total number of doctoral supervisors and the number of doctoral students for each academic year

Reference year	Total number of members of <i>the Doctoral School of Accounting</i> / PhD supervisors			Number of doctoral students in coordination			Students who have completed doctoral studies
	Total	ASE holders (indefinite contract)	Associates/enured professors at other universities/institutions in the country or abroad	Total, of which	in cotutelle	Non-residents	
2021/2022	30	27	-	75	-	5	13
2022/2023	31	28	-	73	-	5	7
2022/2024	33	29	-	74	2	2	10
2024/2025	36	32	-	61	3	2	11
2025/2026 At the time of the visit	33	31	-	59	4*	3	1

\*During the period under review, an inter-institutional Agreement was concluded with the Academy of Economic Studies of Moldova (ASEM), Chisinau, Republic of Moldova, registered under no. 8549/27.06.2025. For the academic year 2025/2026, for the organization of the doctorate in co-supervision

there is an Agreement for the coordination of the doctoral thesis concluded between ASE Bucharest and ASE Moldova for a doctoral student.

Number of PhD students per year of study

Year of study	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026 on the time of the visit
Year I	14	15	16	14	13
Year II	16	13	14	14	11
Year III	19	15	13	14	14
Year IV	-	-	-	13	14
Extensions	26	30	31	6	7
<b>Total</b>	<b>75</b>	<b>73</b>	<b>74</b>	<b>61</b>	<b>59</b>

Number of PhD students in the evaluated period, by forms of funding

_Number of PhD students	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026 on the time of the visit
Total	75	73	74	61	59
Budget	32	33	31	41	38
Fee	43	40	43	20	21

On the date of the evaluation visit, in the academic year 2025/2026, according to the documents made available, the situation of doctoral students, doctoral supervisors, according to several analysis criteria, is shown below:

Situation of doctoral students in the academic year 2025/2026, depending on the year of entry to doctoral studies

Year of entry to doctoral studies	Number of doctoral students	Number of doctoral supervisors
2021/2022, 01.10.2021	7	7
2022/2023, 01.10.2022	14	10
2023/2024, 01.10.2023	14	10
2024/2025, 01.10.2024	11	11
2025/2026, 01.10.2025	14	10
Total according to REI	60	N/A
On the date of the visit	59	24

Situation of doctoral students in the academic year 2025/2026, depending on the period spent

Specification	Number of doctoral students according to REI	Number of doctoral supervisors who coordinate according to REI
PhD students in 4-year program	48	23
PhD students during the extension period of 1-2 years	12	10

Total at the date of preparation of the Internal Evaluation Report (October 2025)	60	N/A
PhD students in interruption of activity (max.2 years)	2	2
PhD students in the period of public transparency	3	3
Total at the time of the visit	59	N/A
	Of which, the doctoral students coordinated in co-supervision 4	PhD supervisors who coordinate in co-supervision 3

## II. Methods used

Within the external evaluation of the Accounting Doctoral Field (DSUD Accounting) within *the Bucharest University of Economic Studies*, the Internal Evaluation Report (REI) as well as the Information posted on the university's website (<https://ase.ro/>) were analyzed along with those obtained during the visit to the university.

An online technical meeting of the external evaluation commission appointed by ARACIS was held on 20.03.2026, on the MTeams platform, to discuss the aspects related to: organizing the visit to the university, addressing some aspects identified in the documents, including how to conduct the meetings in the visit calendar.

In order to clarify some aspects of the on-site visit, especially at the secretariat, the following documents (in original, physical format) regarding their form and content were verified by survey: documents (in original) for enrollment in the evaluated program; study contracts and their annexes in physical format; the individual research program (PID); the information system for the management of schooling; documents for the interruption/extension of studies.

The material base was inspected, namely the following locations:

- lecture halls B505, B504, 1015 for organizing courses with 1st year students, research workshops and seminars, study rooms with access to computers, internet, specialized programs: rooms 1014, 0227, 0420 and research laboratories: 0116;
- The library with the reading rooms;
- Headquarters of the *Doctoral School of Accounting – B501*;
- CSUD Secretariat – B606.

According to *the Calendar of the external quality assessment visit (Calendar of the visit)* there were meetings with: Vice-Rector for Human Resources and European Funds Management, Director of CSUD, Vice-Dean of the *Faculty of Accounting and Management Information Systems*, Director of the *Doctoral School of Accounting*, the team that carried out the REI, Director of the *Center for Studies in Accounting and Management Information Systems (CSCIG)*, Ethics Commission, 8 teachers, 7 doctoral students, 8 graduates, 6 employers, 7 CEAC members and representatives of organizational structures in the field of quality assurance. On the occasion of the visit to the material base, discussions were held with the staff of the secretariat, as well as with the administrative staff who manage the teaching and research rooms. (*Minutes of stakeholder discussions*).

## DOMAIN A. Institutional capacity

### Criterion A.1. Managerial and administrative structures and processes involving students and other stakeholders

Standard S.A.1.1. Organizational components and institutional processes

The higher education institution has in its structure organizational components that operate on the basis of appropriate skills, responsibilities, processes and implementation procedures and ensure an efficient management system.

Indicator I.P.A.1.1.1	In order to offer the program/field of study, the higher education institution has adequate organizational components and an adequate management system, which operates on the basis of methodologies, regulations and procedures periodically reviewed, according to the legal provisions.
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According to the documents presented, those found during the visit and from the investigation of those reported on the institutional website (<https://ase.ro/>), the university has the organizational components of education and research shown in *the Organization Chart of the Education and Research and Research Structure* ([https://resurseumane.ase.ro/wp-content/uploads/2025/08/Organigrama-ASE-Structuri-educatie-cercetare\\_30.07.2025\\_la-negru.pdf](https://resurseumane.ase.ro/wp-content/uploads/2025/08/Organigrama-ASE-Structuri-educatie-cercetare_30.07.2025_la-negru.pdf)), as well as technical-administrative structural components set out in *the Organisation chart of the technical-administrative structure* updated by the Senate Decision 22/04.02.2026. ([https://senat.ase.ro/wp-content/uploads/2026/20260204/Hot.Senat%20nr.%2022%20din%2004.02.2026\\_Modif.Organig.teh.adm.pdf](https://senat.ase.ro/wp-content/uploads/2026/20260204/Hot.Senat%20nr.%2022%20din%2004.02.2026_Modif.Organig.teh.adm.pdf)) In order to ensure an adequate and sustainable organization of the teaching and research processes organized in the university, a system of governance of the functional structures has been adopted, which is based on a set of regulations presented on the website *Public Information Section*. (<https://ase.ro/informatii-publice-comunicate-din-oficiu/>). Among these, we exemplify:

- general regulations of organization and functioning: *University Book, Organization and Functioning Regulations, Internal Regulations*;
- regulations for ethics: *Code of Ethics and University Deontology*;
- Student Regulations: *Student Rights and Obligations at University Level*;
- regulations for the teaching activity related to doctoral studies: *Institutional Regulation on the organization and conduct of doctoral studies, Regulation on the organization and conduct of the admission contest to doctoral degree programs; Methodology for evaluating and defending the doctoral thesis*;
- regulations regarding employees: competition methodologies for filling vacant teaching positions, research and development positions, methodologies regarding the periodic evaluation of the quality of teaching and research staff, evaluation of the individual performance of auxiliary and non-teaching teaching staff within ASE, etc.

From the verifications carried out, it can be seen that they are updated in accordance with *the provisions of Law no. 199/2023* and those relating to doctoral studies according to *the Order of the Ministry of Education no. 3020/2024*, except for *the Internal Regulations* for which there are references to *Law no. 1/2011 on national education, amended and supplemented* (pages 90-91, <https://ase.ro/app/uploads/2023/03/intern.pdf>).

The executive management is carried out by the rector, confirmed by OME no. 3923/2024, according to the management contract concluded with the ASE University Senate.

*The institutional regulation on the organization and conduct of doctoral studies* was approved in the Senate, the last update being on December 17, 2025. ([https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025\\_Mod.Reg.org.desf.studii%20univ.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.doctorat.pdf)). Its elaboration was based on *the Order of the Minister of Education no. 3020/2024 for the approval of the Framework Regulation on doctoral studies*. In addition to the regulation, other regulations necessary for carrying out the administrative and academic activity related to the admission and completion of doctoral studies were adopted: *the Regulation on the organization and*

conduct of the admission contest to the doctoral study programs and the Methodology for the evaluation and defense of the doctoral thesis.

([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20111%20din%2025.06.2025\\_Anexa%201\\_Mod.Ci fra%20de%20sc.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20111%20din%2025.06.2025_Anexa%201_Mod.Ci fra%20de%20sc.doctorat.pdf), <https://doctorat.ase.ro/metodologie-sustinere-teza-de-doctorat/> )

The doctoral study program in accounting is organized within the *Doctoral School of Accounting*, according to the *Regulation on the organization and functioning of the Doctoral School of Accounting*, which was updated in the meeting of the Board of Directors by HCA no. 940./15.12.2025 and approved in the Senate meeting of 17.12.2025.

The management of the *Doctoral School of Accounting* is carried out by the *Council of the Doctoral School*, and the executive management by the director elected for a period of 5 years according to the *Regulation on the organization and functioning of the Doctoral School of Accounting*.

We note the updating of the regulations in accordance with the provisions of *Law no. 199/2023* and the *Order of the Ministry of Education no. 3020/2024 for the approval of the Framework Regulation on doctoral studies*.

### Recommendations

Initiating the necessary actions with the responsible structures within ASE in order to update the *Internal Regulation* according to the Higher Education Law no. 199/2023 and other applicable regulations.

### The indicator is: fulfilled

Standard S.A.1.2. Stakeholder engagement	
The higher education institution demonstrates that it involves relevant stakeholders in the development of methodologies and regulations, as well as implementation procedures.	
Indicator I.P.A.1.2.1	The views of faculty and department, branch or extension members, and other stakeholders are taken into account in the process of adopting and reviewing implementation methodologies, regulations, and procedures.

According to the analyzed documentation, the presentations from the REI and those resulting from the meetings organized on the occasion of the evaluation visit resulted in the fact that when adopting and revising the regulations, consultations with the interested parties are carried out, the opinions of teachers, administrative staff, students and other relevant actors being taken into account in the process of establishing the internal regulations applicable to the evaluated doctoral field.

In the university's management structures there are specialized commissions composed of teachers and student representatives who participate in the adoption and revision of the regulations. The Senate's specialized committees also include members of the *Doctoral School of Accounting*, as follows: in Commission 1: Commission for Teaching Activity, Quality and Educational Effectiveness: 2 PhD supervisors; in Commission 3: Commission for Governance, University Logistics and Budgetary Aspects: 1 PhD supervisor; in Commission 4: Commission for Internationalization and Intercultural Dialogue: 2 PhD supervisors. The specialized commissions usually meet monthly or whenever necessary to debate and solve specific problems of the teaching and research activity, and the results of the process of analyzing the draft documents or amendments to the regulations are approved by the Senate and posted on the university's website. For example, the proposals to amend the *University Charter* were submitted to the debate of the university community and subsequently approved by the University Senate. At the university level, there is an Advisory Council (<https://ase.ro/universitatea/conducerea/consiliul-consultativ/>) made up of personalities from the public and private sectors, which advises the management team, especially on strategic objectives.

At the level of the faculty within which the *Doctoral School of Accounting* is found as an organizational structure, consultations are held with representatives of the economic and social environment who are members of the *Faculty of Accounting and Management Informatics - FCIG* (<https://cig.ase.ro/consiliul->

[facultatii/consiliul-consultativ-al-facultatii/](#)). The results of the debates are considered in the formulation of opinions, proposals for amendments, when appropriate, in order to adopt and revise the internal regulations for the organization and functioning of the teaching and research activity within the doctoral field. These proposals are sent to the specialized committees of the Senate, which also include doctoral supervisors affiliated to *the Doctoral School of Accounting*.

During the evaluation visit, the discussions recorded in minutes with the teaching staff, students and other stakeholders (*Minutes of discussions with stakeholders*) and the consultation of the documents presented, it resulted that there are their opinions integrated into the process of adoption and revision of the regulations (regulations, procedures, methodologies) of the university. Examples of this are given in *Annex 2 Examples of stakeholder proposals for regulatory adoption and revision*, including:

Stakeholders	Regulatory name and website address	Proposal made and approved
Teaching staff, doctoral supervisors	Institutional regulation for the organization and conduct of studies Doctoral Degree ( <a href="https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.doctorat.pdf">https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.doctorat.pdf</a> )	Clarification of the definition of professional doctorate vs. scientific doctorate (Art. 3 of the Regulation) Updating the rights and obligations of doctoral supervisors (Art.65-66) Clarification of the responsibility of the opinion of the Support Committee
	Methodology for the defense of doctoral thesis ( <a href="https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/Anex%C4%83%20la%20HS%20nr.%20_%2024.09.2025%20Metodologie%20evaluare%20si%20sustinere%20TD%20(1).pdf">https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/Anex%C4%83%20la%20HS%20nr.%20_%2024.09.2025%20Metodologie%20evaluare%20si%20sustinere%20TD%20(1).pdf</a> )	Clarification and updating of the documentation regarding the public defense file of the doctoral thesis (Annexes to the Regulation)
	ROF SD Accounting ( <a href="https://doctorat.ase.ro/wp-content/uploads/ROF_SD/2026/6-Regulament_SD%20Contabilitate.pdf">https://doctorat.ase.ro/wp-content/uploads/ROF_SD/2026/6-Regulament_SD%20Contabilitate.pdf</a> )	Clarification of the responsibilities of SD members (Art. 11) Clarification of the responsibilities of the director and the SD Board (Art. 5, para. 3 and Art. 9) Clarification of the approval of the cessation of activity of SD members after reaching the retirement age, if it does not have doctoral students in coordination (Art. 13)
Students	Institutional regulation for the organization and conduct of studies Doctoral Degree ( <a href="https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.doctorat.pdf">https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.doctorat.pdf</a> )	Customization of the responsibilities of doctoral students enrolled in the professional doctorate vs. the scientific doctorate (inclusion of the details that meet the needs identified by the doctoral students, in Art. 3 of the Regulation) Updating the rights and obligations of the doctoral student (Art.60-61)
	Methodology for the defense of doctoral thesis ( <a href="https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/Anex%C4%83%20la%20HS%20nr.%20_%2024.09.2025%20Metodologie%20evaluare%20si%20sustinere%20TD%20(1).pdf">https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/Anex%C4%83%20la%20HS%20nr.%20_%2024.09.2025%20Metodologie%20evaluare%20si%20sustinere%20TD%20(1).pdf</a> )	Clarification of the stages of submission of the documentation regarding the pre-defense of the doctoral thesis (Art. 4) and generation of the Schedule of the organization of the stages of defense of the doctoral theses ( <a href="https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/GRAFIC%20-%2024.09.20255.pdf">https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/GRAFIC%20-%2024.09.20255.pdf</a> )
Graduates	Methodology for the defense of the doctoral thesis ( <a href="https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/Anex%C4%83%20la%20HS%20nr.%20_%2024.09.2025%20Metodologie%20evaluare%20si%20sustinere%20TD%20(1).pdf">https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/Anex%C4%83%20la%20HS%20nr.%20_%2024.09.2025%20Metodologie%20evaluare%20si%20sustinere%20TD%20(1).pdf</a> )	Clarification of the stages of submission of the documentation regarding the defense of the doctoral thesis after the entry into public consultation of the thesis (Art. 4) and generation of the Schedule of the organization of the stages of defense of the doctoral theses ( <a href="https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/GRAFIC%20-%2024.09.20255.pdf">https://doctorat.ase.ro/wp-content/TezeDoctorat/_MetodologieSustinereTeza/GRAFIC%20-%2024.09.20255.pdf</a> )

Employers	Institutional regulation for the organization and conduct of studies Doctoral Degree ( <a href="https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.doctorat.pdf">https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.doctorat.pdf</a> )	Requirements regarding the inclusion in the university's legislation of some ways of involving the business environment in the doctoral research activity (Art. 3 Paragraph 3 of the Regulation) Inclusion of criteria superior to the CNATDCU criteria for becoming a member of the SD (Art. 22, para. 5)
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Therefore, in view of the results of the evaluation procedures applied, the involvement of stakeholders in the process of drafting and improving regulations has resulted.

**Recommendations:-**

**The indicator is: fulfilled**

**Criterion A.2. The material resources and optimisation of the use of the material resources**

Standard S.A.2.1. Material resources The higher education institution owns adequate movable and immovable property to enable it to carry out the program/field of study.	
Indicator I.P.A.2.1.1	The higher education institution legally owns spaces for related educational, research and administrative processes, as well as services for students, doctoral students and interns, thus providing an environment conducive to living and studying, including for people with disabilities. Optimal spaces are also provided for staff activities. These spaces are properly equipped.

At the evaluation visit to the university carried out according to *the Visit Calendar*, it was found that there are own spaces for educational and research processes, including administrative processes. The spaces owned and used are recently built, being adequate in terms of surface and technical condition to ensure the necessary safety and hygienic-sanitary conditions. Their situation is reproduced on the website at <https://da.ase.ro/imobile-bucuresti/>.

For people with disabilities, the university provides adequate facilities : mobile access ramp, elevator, bulletin board for visually impaired, special parking spaces.

At the discussions held with the representatives of the management of *the Doctoral School of Accounting* , it was presented that investments were made in the material base and its endowments consisting of developments, renovations, rehabilitations, modernizations so that they correspond to the specifics of activity, to contribute to the achievement of quality education. (*Minutes of stakeholder discussions*)

According to the REI, the university has: 83 classrooms, 113 seminar rooms, 79 laboratories, 31 library rooms, 9 sports halls. The teaching/seminar rooms are equipped with technical equipment that facilitates the activity of the teacher and the receptivity of each student (video projector, computer, projection screen, videoconferencing equipment, video camera, Cisco router, workstations). There is wireless access, including furniture suitable for student use.

The university library offers: six reading rooms where numerous books can be studied, periodicals, international databases can be accessed through active subscriptions to: ScienceDirect, SpringerLink, Springer Nature, Sage Journals, Emerald Journals, Oxford Journals, ProQuest Central, EBSCO, Cambridge Journals, JSTOR, Clarivate Analytics - Web of Science, etc. Thus, research and documentation activities are facilitated for students and staff didactic. To search for the sources of information requested by doctoral students, the library provides specialized platforms, such as Bloomberg Finance Professional, LSEG Workspace for Students, Orbis, Ziarul Financiar Corporate, Statista, Sintact.ro, Lege5.ro and software programs: Matlab, Nvivo, EViews 13, Stata, Anaconda and RStudio.

The University has specially arranged spaces for the preparation and serving of meals for students and teachers, in the *Moxa* canteen and the *Cihoschi* restaurant canteen. *found at the visit*)

The activity of the doctoral studies in accounting is carried out in locations distributed according to the schedule (<https://doctorat.ase.ro/activitati/cursuri-planificare/>). In the academic year 2025/2026, the

following are made available: B505, B504, 1015 classrooms for the organization of courses with 1st year students, workshops and research seminars; study rooms with access to computers, internet, specialized programs: 1014, 0227, 0420 and research laboratories: 0116. The educational spaces are modern and properly equipped with video projection systems, smart boards and internet access. The research laboratories and study rooms are equipped with between 25 and 50 computers, where basic software (operating systems, antivirus programs), specialized software (SPSS, CIEL, EVIEWS, SAS/R) and application software (Microsoft Office suite, MS SharePoint, MS SQL Server, other dedicated programs: EViews, Stata, etc.) are available, which can be used by doctoral students under the guidance of doctoral supervisors and members of the advisory committees. academic integrity that provides the necessary support.

In order to know the perception of doctoral students regarding the quality of services in the university, the university obtains information, annually, being evaluated their degree of satisfaction with the quality of the learning environment offered by the institution based on a questionnaire on the quality of teaching, guidance and administrative support activities, which can be accessed at [the https://online-cig.ase.ro/dr/CSUD\\_Chestionar2024\\_2025-signed.pdf](https://online-cig.ase.ro/dr/CSUD_Chestionar2024_2025-signed.pdf).

For the first semester, it is requested to fill in the questionnaire after the end of the semester. The last procedure for evaluating the perception of doctoral students, related to the evaluated period, took place in the 2nd semester of the academic year 2024/2025, the result indicating that the doctoral students appreciate that the educational activities (courses, seminars, collaboration with the scientific supervisor and the steering committee, workshops, presentations within the doctoral school/CSUD, etc.) in the doctoral training program have contributed to the development of the following doctoral training skills: research. The full results are published on the website at [https://online-cig.ase.ro/dr/CSUD\\_Chestionar2024\\_2025-signed.pdf](https://online-cig.ase.ro/dr/CSUD_Chestionar2024_2025-signed.pdf)

In the discussions with the interested parties, the material base of *the Doctoral School of Accounting* was *positively appreciated*, with assessments being made regarding the fact that it provides an adequate and efficient working and study environment, the only exception being with reference to the fact that it would be beneficial to use a room at the headquarters of the doctoral school for occasional meetings between the doctoral supervisor and the doctoral student. (*Minutes of discussions with stakeholders – professors and doctoral students*)

It can be concluded that the university's infrastructure provides an environment conducive to academic life, being properly equipped and accessible to people with disabilities

**Recommendations:**

Ensuring the possibility of using an additional room at the headquarters of the doctoral school for occasional meetings between the doctoral supervisor and the doctoral student, in the event that room B504 is scheduled for other activities.

**The indicator is: fulfilled**

Standard S.A.2.2. Material Resource Management	
The organizational components manage the movable and immovable property used for the evaluated program/field of study in an optimal and sustainable way.	
Indicator I.P.A.2.2.1	Movable and immovable property are properly maintained to ensure optimal conditions for study, living and research, as well as for work.

Based on investment plans correlated with the expected revenues, the university has set itself objectives for the development of the material base, for the modernization of the existing spaces (<https://da.ase.ro/imobile-bucuresti/>) according to technological developments.

According to the visit, the spaces intended for doctoral studies in accounting (seminar rooms, doctoral coordinators' rooms, library and other spaces that provide research facilities) benefit from continuous maintenance, cleanliness, being adequately maintained to ensure favorable conditions for study, research and administrative activities.

Evidence of the maintenance of movable and immovable property is presented in *Annex 3 Evidence of the maintenance of immovable and movable property*. From the discussions with the doctoral students and the teaching staff, there were no shortcomings regarding the way of maintaining the material base used in the organization of the evaluated study program. (*Minutes of stakeholder discussions*)

In conclusion, it was confirmed that the educational and research spaces allocated to the *Doctoral School of Accounting* are adequately managed and maintained to ensure optimal conditions for study, research and administrative activities.

**Recommendations:-**

**The indicator is: fulfilled**

**Criterion A.3. Adequate human resources and transparent staff recruitment procedures, developed in accordance with the law**

Standard S.A.3.1. Human Resources	
The higher education institution has the necessary human resources for the organization and teaching of the evaluated program/field of study.	
Indicator I.P.A.3.1.1	The human resources of the organizational component are adequate to carry out the activities related to the study program/field evaluated. Teaching staff have the necessary qualifications and professional skills to teach the subjects assigned to them in the list of functions.

At the date of external evaluations, the evaluated study program of the *Doctoral School of Accounting* is supported by 11 teaching and research staff who teach the disciplines of the first semester and 24 doctoral supervisors, reported on activities according to the state of functions having doctoral students in coordination (*Annex 4 Evidence on human resources*).

The teaching staff who support the four subjects of the training program based on advanced university studies carried out within the doctoral school (reproduced on the website at [https://online-cig.ase.ro/dr/SDC\\_Centralizator\\_cadre\\_didactice\\_cursuri-signed.pdf](https://online-cig.ase.ro/dr/SDC_Centralizator_cadre_didactice_cursuri-signed.pdf)) have the academic qualifications and professional skills necessary for teaching the subjects, being tenured in ASE or associate professors from universities in the Abroad:

- nine tenured members of the ASE, of which four members of the *Doctoral School of Accounting*;
- an associate professor at the University of Clermont Auvergne, France & Carleton University, Dept Econ, Ottawa, Canada;
- an associate professor at Clark Atlanta University, USA.

PhD supervisors, members of the *Doctoral School of Accounting*, are FCIG professors from three departments: *Accounting and Auditing, Management Informatics and Analysis, Economic and Financial Evaluation*.

In regulating the activities carried out by teaching staff and doctoral supervisors in the state of functions, the Methodology for drawing up the status of functions of the teaching staff in ASE ([https://senat.ase.ro/wp-content/uploads/2024/20240703/Hot.Senat%20nr.%20141%20din%2003.07.2024\\_Metod.intocmire%20state%20functii.pdf](https://senat.ase.ro/wp-content/uploads/2024/20240703/Hot.Senat%20nr.%20141%20din%2003.07.2024_Metod.intocmire%20state%20functii.pdf)), updated by Senate Decision no. 141/03.02.2024, was taken into account.

For the academic year 2025/2026, a number of 2.67 teaching positions for the coordination of doctoral students were standardized, out of a total of 29,84 existing positions of doctoral supervisors listed in the list of functions of the three departments of the CIG faculty. (*Annex 4 evidence on human resources*). Of the 2.67 teaching positions, 2.19 teaching positions are normed in the basic norm of teachers, and 0.48 positions are normed in the hourly payment of lecturers.

From the analysis of the seniority of the existing members in *the Doctoral School of Accounting*, at the date of the evaluation visit, it resulted that 24 members obtained the quality of doctoral supervisor after 2015 (as a result of the habilitation process). In the academic year 2024/2025 there were 36 doctoral supervisors, of which four were retired ASE professors, and in September 2025 three retired professors ceased to be active, according to art.13 of *the Regulation on the organization and functioning of the doctoral school of accounting* (no longer having doctoral students in coordination).

According to the results obtained from the investigations carried out on the documents made available, on the date of the evaluation visit, the provisions of art.11 para.3 ("*Within a doctoral field, at least three doctoral supervisors carry out their activity and at least 50% of them (but not less than three) meet the minimum standards of the National Council for the Attestation of Titles, University Diplomas and Certificates...*") and art. 13 ("*At least 50% of doctoral supervisors in a doctoral field are tenured within ASE-IOSUD...*") of the *Institutional Regulation for the organization and conduct of doctoral studies*.

Of the 33 doctoral supervisors of *the Doctoral School of Accounting*, 31 are holders of the three departments of the *Faculty of Accounting and Management Informatics* and have the teaching degree of doctoral professor, and two are retired ASE professors.

There are no affiliated doctoral supervisors from other universities or research and development entities, in the country or abroad, except in the case of co-supervision coordination.

There are no ASE PhD supervisors affiliated to the Doctoral School of Accounting who carry out coordination activity in other IOSUD in the field of Accounting.

In the academic year 2025/2026 there is a co-supervision agreement between ASE and other institutions (Academy of Economic Studies of Moldova (ASEM), Chisinau, Republic of Moldova) for the coordination of a doctoral student.

The assessment of the level of qualification, skills and professional experience of teaching staff and doctoral supervisors was carried out on the basis of the CVs presented on the website to <https://doctorat.ase.ro/programe/contabilitate/>, which explain the expertise of human resources in the field of accounting. Evidence of the results of doctoral supervisors in the field of accounting are the 52 doctoral theses, of which 11 in English, publicly defended in the period 2020/2025, along with numerous national and international projects, some of which are in collaboration with the socio-economic environment. ([https://online-cig.ase.ro/dr/SDC\\_DRD\\_Sustineri\\_tezeDoctorat\\_%202020\\_2025-signed.pdf](https://online-cig.ase.ro/dr/SDC_DRD_Sustineri_tezeDoctorat_%202020_2025-signed.pdf), [https://online-cig.ase.ro/dr/SDC\\_Proiecte\\_cercetare\\_CONDUCTORI\\_DOCTORANZI-signed.pdf](https://online-cig.ase.ro/dr/SDC_Proiecte_cercetare_CONDUCTORI_DOCTORANZI-signed.pdf)).

According to the evaluation procedures applied in the evaluation of the cumulative fulfillment by the doctoral supervisors of the conditions stipulated in Article 22 para. 5 of the *Institutional Regulation for the organization and conduct of doctoral studies* and based on those given in *Annex 4 evidence regarding human resources*, it follows that the members of *the Doctoral School of Accounting* – holders of ASE aim at the cumulative fulfillment of the requirements, regarding publications in Web of Science indexed journals with AIS nil (i.e. higher than 0.25 for an article).

In this regard, we note that the members of *the Doctoral School of Accounting* - ASE holders have an *H Index WOS* between 2 and 15, there are doctoral supervisors with a score of over 90 - a doctoral supervisor with a score of 100.64 - according to the CNATDCU standards in force. The exceeding by 30% the minimum score provided in the CNATDCU methodology is achieved by 31 doctoral supervisors - ASE holders, two doctoral supervisors being retired who are in the process of completing the doctoral coordination. In fact, the 31 doctoral supervisors obtained scores more than 2.5 times higher than the CNATDCU minimum score. This score was made based on publications with the following main themes:

- Institutional Factors and the Impact of International Financial Reporting Standards: Empirical Evidence from Central and Eastern Europe;
- Determinants of the adoption and use of managerial accounting techniques in developing

- economies: the case study of Romania;
- The impact of the interaction between contextual variables and enterprise resource planning (ERP) systems on organizational performance: a case study in an economy in transition;
  - The role of digital infrastructure and digital skills in increasing labour productivity: evidence from the context of Industry 4.0 in the European Union;
  - Double materiality in sustainability reporting: highlighting the connections between ESG and the Sustainable Development Goals (Sustainable) to raise awareness in the business environment
  - Achieving the Sustainable Development Goals in European companies: an empirical analysis in the technology sector;
  - Business simulation games from the perspective of accounting and management teachers: implications for sustainability education in university education;
  - Political interventions in state-owned enterprises: failures of corporate governance in the case of a European airline;
  - When "spaces" educate: rethinking accounting education through spatial learning environments;
  - ERP Implementation and Organizational Performance: A Case Study from Romania on Good Practices.

The international visibility of doctoral supervisors resulting from their scientific achievements is materialized in: 252 articles published in Web of Science indexed journals (SSCI/ SCIE), of which 207 articles in the Core Economics and/or Infoeconomics categories. In addition, the following stand out:

- membership in the editorial boards of international publications and conferences (editorial boards of prestigious journals: *Accounting Forum*, *Accounting in Europe*, *Auditing and Accountability Journal*, *Amfiteatru Economic*, *Journal of Management Information System*, *Central European Economic Journal*, *Journal of International Accounting, Auditing and Taxation*, *Comptabilite Controle Audit*, etc.); editors of special issues in internationally recognized journals: *Social and Environmental Accountability Journal*, *The Theoretical Journal of Accounting*, *Economic Amphitheater*, etc.; moderators of sections or members of the organizing committees of international scientific conferences: The 26th Annual Conference on Finance and Accounting; icESS 2025; ICBE 2025; ICECO 2024, 2025; ECMLG 2024, 2025; EAA Congress 2024);
- membership in the boards of international professional associations (Chairman of the External Relations Committee of the European Accounting Association; Vice President of the International Association for Accounting Education and Research; Member of the IFAC International Panel on Accounting Education; Coordinator of the National Institute for Initial and Continuing Professional Training of CECCAR Romania; Member of the VAT Expert Group within DG TAXUD - European Commission (EC));
- membership of committees for the defense of doctoral theses at universities abroad or in co-supervision with a foreign university (theses defended within the Doctoral School of ASE Moldova);
- organization of international events (EAA Congress 2024; 2nd ACCOUNTING FORUM CONFERENCE);
- the quality of ad-hoc scientific evaluator for recognized international journals in the field of Accounting (*Accounting Forum*, *Applied Economics*, *Accounting in Europe*, *Journal of Organizational Change Management*, *Central European Management Journal*, *Administrative Sciences*, *Journal of Risk and Financial Management*, *Sustainability*, etc.);
- research internships at prestigious universities abroad through Erasmus+, CEEPUS, other funding (Erasmus+ BIP program on Professionalization of Doctoral Studies Supervision, organized by Universitat Rovira i Virgili, Spain; ERASMUS and CEEPUS mobilities at the University of Zagreb, LUISS University Rome, Krakow University of Economics, University of Economics – Varna, Metropolitan University Prague, Krakow University of Economics).

Analyzing the documents presented at the visit in conjunction with the provisions of art. 24 of the *Institutional Regulation for the organization and conduct of doctoral studies*, for the academic year 2025/2026, from the concrete situation of doctoral students assigned to doctoral supervisors, depending

on the period covered no non-conformities resulted. At the time of drawing up the Internal Evaluation Report, through the activity of 23 doctoral supervisors, 60 doctoral students are coordinated, of which: 48 doctoral students in a 4-year program; 12 doctoral students during the extension period of 1-2 years. There are three doctoral students whose doctoral theses are in the public consultation period, and two doctoral students were in the period of interruption of their studies. At the time of the visit, the doctoral coordination activity can be found at 24 members of *the Doctoral School of Accounting* for 59 doctoral students. Eloquent for the contribution of the integration of doctoral students into the national and international scientific community, for the academic year 2025/2026, are the following:

- The number of doctoral students coordinated by a doctoral supervisor is between one and seven;
- There are doctorates in intra-institutional co-supervision, in which a member of *the Doctoral School of Accounting* is the main doctoral supervisor (3 doctoral students coordinated in co-supervision);
- A member of *the Doctoral School of Accounting* coordinates doctorates in international co-supervision with a professor affiliated with the ASEM Chisinau Doctoral School.

According to what is reported on the university's website (<https://doctorat.ase.ro/programe/contabilitate/>) the promotions from which the 60 doctoral students mentioned in the REI come are:

- 2025/2026 for 14 doctoral students;
- 2024/2025 for 11 doctoral students;
- 2023/2024 for 14 doctoral students;
- 2022/2023 for 14 doctoral students;
- 2021/2022 for 7 doctoral students;

On the date of the evaluation visit, the ratio between the number of doctoral students and the number of teachers/researchers is 1.79 (59:33), not being higher than 3 to 1, according to Article 24 paragraph 6 of the *Institutional Regulation for the organization and conduct of doctoral studies*.

In order to carry out the doctoral research activity, the individual research program (PID) of each doctoral student is carried out under the guidance of the doctoral supervisor and the members of the advisory and academic integrity committee, presented on the website at ([https://online-cig.ase.ro/dr/SDC\\_CentralizatorDoctoranzi\\_oct2025-signed.pdf](https://online-cig.ase.ro/dr/SDC_CentralizatorDoctoranzi_oct2025-signed.pdf)). There are three members within the steering committees, of which also from outside ASE - IOSUD for the designated commissions related to doctoral students starting with the academic year 2024/2025.

Specifically, from the documents presented and based on the provisions of art. 26 of the *Institutional Regulation for the organization and conduct of doctoral studies*, for the academic year 2025/2026, we note that out of the 60 academic guidance and integrity commissions existing at the time of the visit, 29 are composed of a member from outside the university, of which 7 committees are composed of an international affiliated member. (REI, [https://online-cig.ase.ro/dr/SDC\\_CentralizatorDoctoranzi\\_oct2025-signed.pdf](https://online-cig.ase.ro/dr/SDC_CentralizatorDoctoranzi_oct2025-signed.pdf))

Meetings between the doctoral student and the steering committee take place regularly, feedback is provided both in writing and orally, on the occasion of the presentations of scientific research projects/reports. (*Minutes of stakeholder discussions*)

According to the verifications carried out for the academic years 2024/2025, respectively 2025/2026, the thesis defense committee does not include members of the Academic Guidance and Integrity Committee, except for the doctoral supervisor. (*Annex 4 evidence on human resources*, Found at the visit)

As a result of the discussions with the interested parties (*Minutes of discussions with the interested parties*) it resulted that a main objective of *the Doctoral School of Accounting* is the adoption of new members only under the conditions of compliance with the *Institutional Regulation for the organization and conduct of doctoral studies*, to increase competitiveness by encouraging those with a high level of internationally recognised qualification and skills.

#### **Recommendations:**

Monitoring the fulfillment of the provisions of the CNATDCU methodology and of Article 22 paragraph 5

letter c), d), e) of the *Institutional Regulation for the organization and conduct of doctoral studies*).  
 Increase the number of doctoral students coordinated in international co-supervision.  
 Increase the number of specialists invited from foreign universities in doctoral thesis committees.

**The indicator is: fulfilled**

Indicator I.P.A.3.1.2	HEI ensures the professional and personal development of its staff.
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Within the university, there is interest for for the continuous professional development of the staff, measures being taken and activities constituted, either at the initiative of the university or at the initiative of the staff. These are financed in whole or in part according to *the Methodology on granting study facilities to support the professional development of ASE employees*, reproduced on [the https://resurseumane.ase.ro/wp-content/uploads/2021/09/Metodologie-facilitati-angajati.pdf](https://resurseumane.ase.ro/wp-content/uploads/2021/09/Metodologie-facilitati-angajati.pdf) website.

Evidence in this regard is provided by the 89 professional training activities carried out by the professors and doctoral coordinators of the university and *the Doctoral School of Accounting during the* evaluated period (2021-2025) with the object: updating the specific knowledge to the requirements of the position occupied; participation in courses organized at national and international level, internships and exchanges of experience, accessing specialization opportunities through European projects (e.g. Erasmus+, POCU, ROSE) and other sources of external funding. ([https://online-cig.ase.ro/dr/CSUD\\_Lista\\_profesori\\_invitati\\_actualizata\\_11NOV2025-signed.pdf](https://online-cig.ase.ro/dr/CSUD_Lista_profesori_invitati_actualizata_11NOV2025-signed.pdf)).

Within the university, the *Continuing Education Project in the field of scientific research for ASE researchers* (<https://cercetare.ase.ro/wp-content/uploads/2024/12/Proiect-de-formare-continua-in-domeniul-cercetarii-stiintifice-pentru-cercetatorii-ASE.pdf>) was carried out for intensive training of teachers within the 12 workshops that helped teachers in publishing articles in indexed Web of Science (WoS) Q1/Q2 AIS Core Economically.

Professional training programs for professors and doctoral students were organized within *the Doctoral School of Accounting* with the participation of invited international professors who held scientific lectures or workshops on research topics in the field of accounting, taxation, auditing, management informatics, research methodology. At the stage organized in 2021, within the 10 modules, 31 professors and 13 doctoral students participated, and at the 2022 stage, within the 15 modules, 37 professors and 12 doctoral students participated ([https://online-cig.ase.ro/dr/FCIG\\_DescriereCursuriFormare2021\\_2022-signed.pdf](https://online-cig.ase.ro/dr/FCIG_DescriereCursuriFormare2021_2022-signed.pdf)).

Also relevant in the professional development of the members of *the Doctoral School of Accounting* are the activities of moderators of sections or organizers at international conferences (*The 26th Annual Conference on Finance and Accounting; icESS 2025; ICBE 2025; ICECO 2024, 2025; ECMLG 2024, 2025; EAA Congress 2024*), participation in the *Erasmus+BIP on Professionalization of Doctoral Studies Supervision program, organized by Universitat Rovira i Virgil*, but also extensive involvement in the editorial staff of prestigious journals (*Accounting in Europe, Economic Amphitheater, Journal of Management Information System*, etc.).

**Recommendations:-**

**The indicator is: fulfilled**

Standard S.A.3.2. Recruitment procedures	
Procedures for the recruitment of teaching staff in accordance with the provisions of the law.	
Indicator I.P.A.3.2.1	Recruitment procedures comply with the provisions of the law and are established and applied in a transparent manner.

In organizing the competitions for the occupation of teaching and research positions, the university officials take into account *the Competition Methodology for the occupation of vacant teaching positions within ASE* ([Senate Decision no. 43 of 26.03.2025 Mod.Method.contest did.pdf](#)), updated by *Senate Decision 43/26.03.2025*. The affiliation within *the Doctoral School of Accounting* is made on the basis of an application submitted by the candidate that opens the process of analyzing his scientific achievements in

order to confirm the opportunity of affiliation and the fulfillment of the conditions provided by art.22 of the *Institutional Regulation for the organization and conduct of doctoral studies*, and the vote in the general assembly of the doctoral school. Subsequently, the proposal for acceptance into *the Doctoral School of Accounting* is endorsed by the CSUD, the Board of Directors and approved by the Senate.

During the evaluated period, there were 11 recruitments as members of the *Doctoral School of Accounting*, of which: 5 new members in the academic year 2021/2022, 4 new members in the academic year 2022/2023 and 2 new members in the academic year 2022/2023.(Found at the visit)

According to discussions with representatives of the teaching staff, the recruitment process of the new members of the doctoral accounting school is carried out transparently, with the aim of complying with the applicable regulations.

**Recommendations:-**

**The indicator is: fulfilled**

**Criterion A.4. Digitalisation of institutional processes**

Standard S.A.4.1. Digital transformation	
The process of digital transformation in the organizational component aims at administrative simplification and improvement of the quality of services provided to members of its own community, as well as to third parties.	
Indicator I.P.A.4.1.1	The organisational component uses IT tools in its own procedures to improve access and provide good quality services to its community members and indirect beneficiaries of education.

The university aims to integrate digital technologies into educational and administrative processes in accordance with the objectives of the *Digitization Strategy of the Bucharest University of Economic Studies for the period 2022/2027*, Senate Decision number 76 of 2022 .([https://senat.ase.ro/wp-content/uploads/2022/20220602/Hot.Senat%20nr.%2076%20din%2002.06.2022\\_Strategia%20digitaliz.%20ASE.pdf](https://senat.ase.ro/wp-content/uploads/2022/20220602/Hot.Senat%20nr.%2076%20din%2002.06.2022_Strategia%20digitaliz.%20ASE.pdf)) Objectives: assimilation of relevant digital technologies, creation of digital university centers, creation of an information infrastructure that allows access from any device to the university's digital resources, reduction to the elimination of paper documents, use of green energy on the widest possible scale, etc.

There is a functional compartment that keeps all systems and databases interconnected and centrally manages all information and communication systems. ([https://senat.ase.ro/wp-content/uploads/2026/20260204/Hot.Senat%20nr.%2022%20din%2004.02.2026\\_Modif.Organig.teh.adm.pdf](https://senat.ase.ro/wp-content/uploads/2026/20260204/Hot.Senat%20nr.%2022%20din%2004.02.2026_Modif.Organig.teh.adm.pdf))

The digitized activities carried out are: electronic reporting of the information requested by UEFISCDI through periodic reports to the Unified Matriculation Register of Universities (RMU); the online payment platform (<https://plationline.ase.ro/>) that instantly updates the payment status directly in the student management information system; the online admission system (<https://doctorat.ase.ro/admitere/sesiunea-iulie/>); The University Management Information System (SIMUR), for information about doctoral students, announcements to them, courses, curricula for doctoral students, discipline sheets (<https://simur.ase.ro/>), portal provides the interface between the doctoral supervisor and the guidance committee (<https://portal.doctorat.ase.ro/>), anti-plagiarism system (<https://dmci.ase.ro/antiplagiat>), the portal of the research activity that involves the registration of research results for both doctoral supervisors and doctoral students with whom they collaborate (<https://portal.cercetare.ase.ro/home>), the system that manages the student's personal page (<https://webstudent.ase.ro/login1.aspx?ReturnUrl=%2f>).

From the discussions with the representatives of the doctoral supervisors, the members of *the Doctoral School of Accounting*, there was a special interest in the activities of digitization of scholarships available

by the university and especially in the assimilation of new tools that would be a real help in carrying out activities with doctoral students.

**Recommendations:**

Correlation of the coding of the university management information system – SIMUR with the updated information in the curriculum.

**The indicator is: fulfilled**

**DOMAIN B. Educational efficacy**

**Criterion B.1. Content and relevance of study programmes**

Standard S.B.1.1. Content of the study program(s)

The study program is based on a curriculum designed so that students can acquire the expected learning outcomes.

Indicator I.P.B.1.1.1	The study program is designed and structured according to the expected learning outcomes and organized on the basis of transferable study credits. It includes all learning, teaching, practical training, research and assessment experiences, which together lead to a higher education qualification.
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The curriculum of *the Doctoral School in Accounting* includes both an advanced university study program and a scientific research program established on the basis of the expected learning outcomes and *the European Credit Transfer and Accumulation System* (ECTS). In order to know it, a package of substantiated documents corresponding to the skills and learning outcomes expected for the doctoral study program in the field of accounting is presented, which include: a sheet of skills and learning outcomes, curricula, discipline sheets, individual doctoral plans. ***The data sheet of competences and learning outcomes*** drawn up and approved for the 2025/2029 promotion shows aspects that define the doctoral program in accounting: the mission, objectives, competences and learning outcomes, the professional training activity of doctoral students, the completion of doctoral studies, the structure of the curriculum.

The curricula adopted for the 4 years of studies are endorsed by the Council of *Doctoral School of Accounting*, by the *Council of the CIG Faculty*, and subsequently approved by the Senate. (<https://planinvatamant.ase.ro/SelectiePlan1.aspx?pp=209>). For the 2025/2029 promotion, the approval of the curricula is based on *Senate Decision 112/25.06.2025* ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20112%20din%2025.06.2025\\_Planuri%20invat.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20112%20din%2025.06.2025_Planuri%20invat.doctorat.pdf))

In order to ensure an advanced training of doctoral students, the curriculum for the first year is structured on four disciplines, three disciplines having as their object the in-depth study of scientific research methodology and statistical data processing methods and a discipline of ethics and academic integrity.

Specifically, the disciplines for the preparation of doctoral students in the first semester, for the academic year 2025/2026, are equivalent to 30 ECTS. They provided for hours of course and hours of individual study, being completed with verifications. The disciplines are:

- *Ethics and Academic Integrity*, 8 ECTS;
- *Application of Quantitative and Qualitative Methods in Scientific Research*, 8 ECTS;
- *Research Currents and Epistemic Approaches in Accounting*, 7 ECTS;
- *Applied Research Tools and Techniques in Accounting*, 7 ECTS.

Regarding the teaching hours, from those reported on the university's website, it results that each of the four subjects of the first semester has 28 hours allocated, and according to the discussions held with the representatives of the Doctoral School of Accounting, there are course hours, although at the date of the evaluation their coding is in IS.

(<https://planinvatamant.ase.ro/SelectiePlan1.aspx?pp=209>, *Minutes of stakeholder discussions*)

Also, the REI shows the performance of teaching hours consisting of courses in the first semester of the first year of doctoral studies, with a timetable for teaching activities being established on the website

([https://online-cig.ase.ro/dr/SDC\\_Centralizator\\_cadre\\_didactice\\_cursuri-signed.pdf](https://online-cig.ase.ro/dr/SDC_Centralizator_cadre_didactice_cursuri-signed.pdf)) and a *Centralizer for teachers who hold courses at the doctoral school of accounting* (<https://doctorat.ase.ro/activitati/cursuri-planificare/>). (<https://planinvatamant.ase.ro/SelectiePlan1.aspx?pp=209>).

The curriculum contains: a complementary discipline (*Ethics and academic integrity*), a fundamental discipline (*Application of quantitative and qualitative methods in scientific research*) and two synthesis disciplines (*Research currents and epistemological approaches in accounting, Applied research tools and techniques in accounting*).

The curriculum does not identify packages of optional subjects that offer the possibility of taking flexible learning paths.

The discipline sheets are available on the university's website at <https://fisadisciplina.ase.ro/SelectDisciplina.aspx?IDD=9088&IDF=4>.

The learning outcomes for the doctoral study program are shown in *the Skills and Learning Outcomes Sheet*, and in the discipline sheets, along with information regarding data about the discipline, the total estimated time, preconditions, there are specific skills accumulated, the objectives of the discipline and its contents. We note the highlighting of the category of the subject only in the curriculum, and of the learning outcomes in *the Competence Sheet and learning outcomes*. During the evaluation visit, the subject sheets were filled in with the learning outcomes and will be submitted to the approval and approval process.

The comparison between the competences of the study programme in *the Competence Sheet and Learning Outcomes* and those contained in the discipline sheets did not result in any non-conformities. (*Annex 5 Matching competences and learning outcomes*)

The completion of the doctoral study program involves obtaining a number of 240 transferable study credits (ECTS), of which 30 ECTS in the first semester of studies, the difference of 210 ECTS being allocated to the II-VIII semesters of studies for activities and the achievement of the objectives of the individual scientific research plan (PID), activities carried out under the guidance of the doctoral supervisor and the members of the guidance and academic integrity committee.

According to the 2025/2029 curriculum, the requirements for obtaining the 210 ECTS are:

- support of progress reports, 20 ECTS for each year (total 80 ECTS);
- individual research, participation in scientific seminars, dissemination of research results, 10 ECTS for the second and seventh semesters, 20 ECTS for the other semesters (with the obligation to participate in the minimum conference and publication of at least one article in the year of studies), in total 60 ECTS;
- presentation of a paper at the scientific seminars organized by the doctoral school, 10 ECT for each year, except for semester 8 (total 20 ECTS);
- participation in an international mobility or summer school or article publication, 10 ECTS for each year, except for semester 8 (in total 20 ECTS);
- preparation for defense doctoral canvas 20 ECTS;
- elaboration of the doctoral thesis and defense in front of the steering committee (10 ECTS).

(<https://planinvatamant.ase.ro/SelectiePlan1.aspx?pp=209>)

From the analysis of the changes made to the curricula during the evaluated period, it is found that for the 2025/2029 promotion for the second and third year of studies (semesters IV and VI) an activity was completed with "*Participation in an international mobility, summer school*" for which 10 ECTS credits were allocated, out of the 210 ECTS. (<https://planinvatamant.ase.ro/SelectiePlan1.aspx?pp=209>)

The individual doctoral plan (IDP), under the approval of the members of the steering committee, with the approval of the doctoral supervisor and endorsed by *the Council of the Doctoral School*, is submitted to the secretariat by the doctoral student within 30 days from the date of enrollment in the first year. It includes

specific activities on research objectives, correlated with the provisions of the curricula for semesters II-VI. Their model is reproduced on the website. (<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdoctorat.ase.ro%2Fwp-content%2Fuploads%2FActivitati%2FPID%2F2025-2026%2FPID%25202025-2026-RO.docx&wdOrigin=BROWSELINK>)

From the verifications carried out at the CSUD secretariat, no non-conformities were identified regarding the timely submission of the Individual Doctoral Plan (IDP) (Ascertained at the visit)

At the discussions with stakeholders (doctoral students, doctoral supervisors) it was mentioned the need to include new disciplines (*Econometrics, Ethical Use of AI*), to extend the teaching hours with applied activities.

**Recommendations:**

Correlating all the information in the curriculum with that in the discipline sheets posted on the institution's website, (e.g. discipline category). Explanation of the abbreviations used in *the Curriculum* for the type and category of the subject.

Inclusion of the subject category in the subject sheets.

Completion of the process of updating the discipline sheets with the learning outcomes.

Assessing the possibility of including optional subject packages in the curriculum.

Analyzing the possibility of developing the curricula by introducing new disciplines (*Econometrics, Ethical Use of AI*) and expanding the teaching hours with applied activities (request expressed by doctoral students, doctoral supervisors).

**The indicator is: fulfilled**

**II.1 Criterion B.2. Aligning the curriculum with the qualification**

Standard S.B.2.1. Alignment with the level of qualification and the targeted competences In the process of designing and developing the curriculum, the organizational component aims to ensure the level of qualification, as well as the correlation with the targeted occupations.	
Indicator I.P.B.2.1.2	The expected learning outcomes are correlated with the skills needed for these professions, in accordance with occupational standards and/or the European System of Qualifications, Skills and Occupations (ESCO).

The *Skills and Learning Outcomes Sheet* lists the aspects aimed at developing the skills of doctoral students in carrying out scientific research, necessary for insertion into the highly qualified labor market. In substantiating them, the national occupational standards (COR) were taken into account, but also the *European System of Qualifications, Skills and Occupations* (ESCO).

Thus, based on *the Order of the Minister of Education number 3020/2024 for the approval of the Framework Regulation on doctoral studies*, 13 professional competences and 14 transversal competences were mentioned for level 8 of the doctoral study program in accounting, for which learning outcomes were defined in accordance with level 8 CNC (knowledge, skills/aptitudes, responsibility and autonomy). From the evaluation carried out on them, it resulted that the doctoral study program in accounting aims to develop skills in: identifying, formulating and solving research problems in a creative way; critical analysis and interpretation of financial and non-financial information; mastery of new processes and solutions in research; the ability to process data at an advanced level; understanding the principles of scientific research ethics; knowledge of current trends in scientific research and relevant technological developments; competent development and implementation of quantitative, statistical and econometric methods.

In order to achieve the expected learning outcomes, the activity of *the Doctoral School of Accounting* is regulated based on *the Institutional Regulation for the organization and conduct of doctoral studies*.

Competencies are categorized into: Key Competencies (CC); Professional Competences (CP) and Transversal Competences (CT). The learning outcomes are transposed into: Knowledge; Skills; Responsibility and autonomy.

The expected learning outcomes are correlated with the skills required in carrying out the activities involved in the occupations in the field of economics, the field of Accounting. Examples of the correlation of competence categories with learning outcomes in terms of knowledge, skills, responsibility and autonomy are presented in Annex 5 *Competence Matching and Learning Outcomes*.

**Recommendations:-**

**The indicator is: fulfilled**

**Criterion B.3. Student-centered learning, teaching, and assessment**

Standard S.B.3.1 Principles

The organizational component implements the principles of student-centered learning.

Indicator I.P.B.3.1.1	The organizational component ensures the implementation of student-centered learning in the school curriculum and through the teaching strategies used in learning and teaching activities and experiences.
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In *the Doctoral School of Accounting*, the provisions of art.3 of the University Charter regarding the fundamental principles of the organization of student-centered education are applied, so as to provide a quality education for the formation of an innovative critical spirit to other doctoral students in approaching the economic and social realities in society. For this, teaching and learning strategies have been adopted that bring the doctoral student to the center of his concerns.

Evidence in this regard are: the teaching activities of individualized mentoring systematically offered by the doctoral supervisor and the guidance and academic integrity committees according to the research topic addressed; participation of doctoral students in scientific seminars, workshops with visiting professors from abroad; providing doctoral students with course materials, guides, academic calendars, databases; systematic meetings of doctoral students with doctoral coordinators on online platforms; organization of team activities.

([https://online-cig.ase.ro/dr/BibliotecaASE\\_ListaEvenimenteTineriCercetatori2024\\_2025-signed.pdf](https://online-cig.ase.ro/dr/BibliotecaASE_ListaEvenimenteTineriCercetatori2024_2025-signed.pdf),  
<https://online.ase.ro/login/index.php>, <https://biblioteca.ase.ro/biblioteca-online/>, [https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20114%20din%2025.06.2025\\_Grafic%20doctorat%202025-2026%20.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20114%20din%2025.06.2025_Grafic%20doctorat%202025-2026%20.pdf),  
[https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20114%20din%2025.06.2025\\_Grafic%20doctorat%202025-2026%20.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20114%20din%2025.06.2025_Grafic%20doctorat%202025-2026%20.pdf))

The doctoral theses along with the number of places are posted on the website after approval by *the Board of Directors and the Senate*.

[https://senat.ase.ro/wp-content/uploads/2024/20241218/Hot.Senat%20nr.%20290%20din%2018.12.2024\\_Locuri%20si%20te me%20doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2024/20241218/Hot.Senat%20nr.%20290%20din%2018.12.2024_Locuri%20si%20te me%20doctorat.pdf)

According to the applied evaluation procedures, it resulted that *the Doctoral School of Accounting* integrates student-centered principles, stimulates autonomy in learning and critical thinking, actively involves the doctoral student in participating in various research activities, in the use of methods focused on active and collaborative learning. This also resulted from the meeting organized with the PhD students during the evaluation visit.

**Recommendations:-**

**The indicator is: fulfilled**

Indicator I.P. B.3.1.2	The organizational component provides opportunities for students to participate in academic mobility programs organized in person and/or virtually.
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Within the university there is *the Erasmus Office/International Programmes and Regulations - Regulation on student mobility in the Erasmus+ programme and other similar programmes* ([senat.ase.ro/wp-content/uploads/2023/20230920/34.Hot.Senat\\_no\\_140\\_of\\_20.09.2023\\_Reg\\_mobilit.stud.de\\_long\\_term\\_Erasmus\\_rev.pdf](https://senat.ase.ro/wp-content/uploads/2023/20230920/34.Hot.Senat_no_140_of_20.09.2023_Reg_mobilit.stud.de_long_term_Erasmus_rev.pdf)), *the European Charter for Quality in Mobility*, (<https://eur-lex.europa.eu/EN/legal-content/summary/european-quality-charter-for-mobility.html?fromSummary=15>) - necessary in the organization of academic mobility.

According to the evaluation procedures applied, we found that the organizational structure of the Doctoral School of Accounting within the university provides doctoral students with the necessary support to participate in academic mobility programs, either in physical or virtual format. Doctoral students benefit from institutional support for the preparation, conduct and academic recognition of mobilities, through the Erasmus+ Office, administrative tutoring activities and the recommendations of doctoral coordinators. In addition, within the doctoral program, doctoral students can carry out academic mobilities integrated in the Individual Doctoral Plan (IDP), based on *the Study Agreement* (<https://doctorat.ase.ro/activitati/formulare/>), institutional agreements (managed by the Erasmus+ Office) and bilateral partnerships with international universities.

Also, doctoral students are encouraged to participate in international conferences organized abroad, and those admitted to the budget with a scholarship can benefit from short-term international mobility (one month) funded by the *Council for Doctoral Studies* (<https://doctorat.ase.ro/conferinte/norme-csud/>). Participation in virtual mobilities, such as courses, seminars, summer/winter schools or online conferences, is also an additional opportunity to internationalise doctoral training.

In the academic year 2024–2025, 27 participations in academic mobility and international events were registered, held in various European and non-European states, such as Bulgaria, Czech Republic, Croatia, France, Greece, North Macedonia, Norway, Poland, Portugal, the Republic of Moldova, the USA, Turkey and Hungary. This geographical diversity reflects the international openness of the doctoral program and the access of doctoral students to international academic networks.

In order to expand mobility opportunities, the Doctoral School initiated the signing of an Erasmus+ institutional agreement with *Ss. Cyril and Methodius University in Skopje*, through *the Institute of Economics in Skopje*. As a result of this partnership, the doctoral students participated in the second edition of an international school. summer courses in econometrics), where they benefited from specialized workshops with direct applicability in scientific research. ([https://online-cig.ase.ro/dr/SDC\\_Corespondenta\\_Acord\\_ERASMUS\\_SkopjeMAY2025-signed.pdf](https://online-cig.ase.ro/dr/SDC_Corespondenta_Acord_ERASMUS_SkopjeMAY2025-signed.pdf))

During the visit, it was found that, through the collaboration between the teaching staff of the doctoral school and the Erasmus+ Office, a short-term academic mobility was organized at Indiana University, in which two professors and four doctoral students participated (proof). This initiative highlights the involvement of academic staff in facilitating international mobilities and developing external academic collaborations.

There are no doctoral students for whom the training program based on advanced university studies has been equated with disciplines from the master's programs, ASE does not organize a research master's program.

An example of good practices is the integration of academic mobilities in the Individual Doctoral Plan, which ensures their relevance for the research activity.

At the meeting organized with the doctoral students, it was found that the relationship with the doctoral supervisors and the teaching staff is a solid one, based on collaboration, constant support and openness, aspects that contribute significantly to the academic progress of the doctoral students.

Also, the active involvement of doctoral students in scientific activities, such as participation in conferences and publication in specialized journals, was highlighted, these being considered essential for the development of the academic profile. At the same time, the need to deepen research methods, especially those based on econometric models, was stressed, as well as the importance of access to tools to ensure research ethics.

Overall, the state of affairs demonstrates the existence of functional institutional mechanisms and an active involvement in promoting academic mobility for doctoral students. The data presented indicate a good level of internationalization of the academic activities of doctoral students from the Doctoral School of Accounting.

**Recommendations:**

Increasing the degree of participation in international mobility of doctoral students from DSUD Accounting.

**The indicator is: fulfilled**

Standard S.B.3.2. Equity	
The organizational component provides fair opportunities for students.	
Indicator I.P.B.3.2.1	The organizational component provides equitable opportunities for students, in line with their potential and aspirations, taking into account the diversity of learning styles and skills.

The social and academic inclusion process is regulated by the Procedure on Social and Academic Inclusion for Students with Disabilities and Special Educational Needs, within the *Bucharest University of Economic Studies* ([https://ase.ro/app/uploads/2025/01/Incluziune\\_sociala\\_studenti\\_dizabilitati.pdf](https://ase.ro/app/uploads/2025/01/Incluziune_sociala_studenti_dizabilitati.pdf)), which establishes concrete measures to ensure equal opportunities in access to education and the last update is made on 24.09.2025. The principle of equity is also enshrined in the ESA Charter (<https://ase.ro/universitatea/conducerea/carta-ase/>), being one of the fundamental elements of [academic governance](#).

The institution provides active support on the integration of students with special needs (<https://ase.ro/studenti-cu-ces/>) by providing academic and psychological assistance, provided individually and on request, through the Center for Career Counseling and Guidance (CCOC) (<https://consiliere.ase.ro/>) and the Department for Teaching Staff Training (DPPD) (<https://dppd.ase.ro/>). Within the CCOC, the Department for Students with Disabilities is organized, which facilitates communication and permanent collaboration between students, teachers and administrative staff.

Students also benefit from psychological support and mentoring services, as well as infrastructure adapted for people with disabilities - access ramps, elevators, adapted toilets and dedicated parking spaces. ([https://ase.ro/app/uploads/2025/01/Incluziune\\_sociala\\_studenti\\_dizabilitati.pdf](https://ase.ro/app/uploads/2025/01/Incluziune_sociala_studenti_dizabilitati.pdf))

The participation of students in the decision-making process is ensured through their representatives in *the Council of the Doctoral School, the Faculty Council, the Council for Doctoral Studies and the University Senate*. In addition, admission procedures are organised transparently and respect the principles of fairness and equal opportunities, including through measures dedicated to vulnerable groups.

Students' access to these resources is guaranteed regardless of gender, age, ethnic origin, socio-economic status or other criteria that could generate discrimination. At the same time, institutional support mechanisms, such as psychological counseling, academic mentoring and infrastructure adaptation, contribute to the creation of an inclusive educational environment conducive to the development of individual potential.

Overall, the existing organizational framework supports a fair and inclusive academic environment, consistent with the diversity of students' learning styles and abilities.

**Recommendations:-**

**The indicator is: fulfilled**

Criterion B.4. Accessibility and efficiency of resources and support services, suitable for learning

Standard S.B.4.1. Access to resources and services

The organizational component ensures access to appropriate resources and support services, depending on the needs of the students.

Indicator I.P.B.4.1.1	The organizational component provides students, including those with special educational needs /disabilities, with access to resources and services designed to support the learning process , appropriate to the individual learning needs, field of study, study cycle and the form of organization of the study program.
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Integrated digital platforms such as SIMUR (<https://simur.ase.ro/>) and Blended Learning@ASE (<http://www.online.ase.ro/>) are used to support the educational process, which facilitate access to teaching materials, communication with teachers and academic activities. Also, the Library of the *Bucharest University of Economic Studies* provides information and documentation services (<https://biblioteca.ase.ro/servicii/>) for research, including bibliometric assistance, user training and access to scientific materials available in the library's catalog (<https://biblioteca.ase.ro/catalog-biblioteca-ase/>) or through electronic resources (<https://biblioteca.ase.ro/resurse-electronice>) .

In addition to educational and research resources, doctoral students also benefit from professional counseling and career guidance services offered by the Center for Career Counseling and Guidance (CCOC) (<https://consiliere.ase.ro>)

The university library plays an important role in the educational process, by providing documentary resources relevant to the field of doctoral studies and by organizing workshops aimed at developing the research skills of doctoral students and teaching staff ([https://biblioteca.ase.ro/wp-content/uploads/2025/10/Calendar\\_Workshopuri\\_Biblioteca\\_2025.pdf](https://biblioteca.ase.ro/wp-content/uploads/2025/10/Calendar_Workshopuri_Biblioteca_2025.pdf)).

Access to economic databases, dedicated research platforms and modern data analysis tools contribute to strengthening the scientific activity of doctoral students. As part of the training programme based on advanced university studies, teachers provide doctoral students with relevant teaching materials – course materials, scientific articles and other academic resources – through the Blended Learning@ASE (<https://online.ase.ro>) platform, thus facilitating quick access to information and academic interaction.

At the same time, the doctoral coordination activity is carried out in an individualized framework, through direct consultations between the coordinator and the doctoral student, through presentations of the research progress during scientific seminars and by providing personalized feedback on the development of research papers (<https://doctorat.ase.ro/activitati/seminare-planificare/>). These mechanisms contribute to improving the quality of doctoral research and supporting doctoral students in the process of publishing and participating in scientific conferences.

The analysis highlights the existence of a well-structured institutional system that supports doctoral students' access to educational resources and support services for learning and research. Overall, the existing educational infrastructure and support services create an academic environment conducive to learning and developing the research skills of doctoral students.

An example of good practice is the involvement of the university library in the training of research skills and in providing bibliometric support.

**Recommendations:-**

**The indicator is: fulfilled**

Criterion B.5. Learning Outcomes

competent

Indicator I.P.B.5.1.1	The learning outcomes are adequately described and support the understanding of students' and teachers' expectations regarding the content of the subjects in the school curriculum.
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Within the programs carried out in the *Doctoral School of Accounting of the Bucharest University of Economic Studies*, the learning outcomes are defined by the *Competences and Learning Outcomes Sheet*, a document that details the set of knowledge, skills and competences acquired by doctoral students during their studies and assessed at the end of the doctoral program ([https://online-cig.ase.ro/dr/SDC\\_FisaCompetentelor\\_Grile-signed.pdf](https://online-cig.ase.ro/dr/SDC_FisaCompetentelor_Grile-signed.pdf)).

The learning outcomes are structured in a coherent, competency-oriented framework, in accordance with ARACIS standards, being organized on three main dimensions: (i) knowledge – aiming at the acquisition of inter- and transdisciplinary knowledge at the highest level in the field of accounting and economic research; (ii) skills – reflecting the development of advanced skills of analysis, synthesis, critical evaluation, innovation and contextual reinterpretation of knowledge; and (iii) responsibility and autonomy – embodied in the manifestation of a high level of academic authority, integrity and the ability to generate original scientific contributions.

These results are correlated both with the objectives of the doctoral programme and with the competences provided for in the National Qualifications Framework, ensuring coherence between academic training and labour market requirements. At the same time, there is a clear alignment between the objectives of the disciplines, the learning outcomes and the evaluation methods, which contributes to the transparency of expectations and to a better orientation of doctoral students in their academic path.

From the analysis carried out, it is highlighted that the learning outcomes facilitate the understanding of the educational objectives and the requirements associated with the doctoral study program. This approach supports the development of an educational framework focused on competence and performance in scientific research.

The doctoral program in the field of Accounting aims to develop professional and transversal skills relevant to research, such as critical thinking, advanced analysis, the elaboration of original scientific contributions and the dissemination of research results in the academic environment. The learning outcomes are identical for all forms of organization of doctoral studies (full-time and part-time), the differences being limited to the way of carrying out the teaching activities and the pace of study, which ensures the maintenance of the same academic standards and the same level of exigency in the evaluation of the performance of doctoral students.

Following the detailed analysis of the subject sheets, it was found that over 50% of the bibliographic sources recommended in the subject sheets are older than 10 years, needing to be updated in relation to recent developments in the field.

Overall, the correlation between the objectives of the doctoral program, the learning outcomes and the performance obtained by doctoral students demonstrates their relevance for the development of the skills necessary for professional integration and strengthening the academic profile of graduates.

**Recommendations:-**

Periodically updating the bibliography related to the subjects in the curriculum and including it in the subject sheets, for recent and relevant sources in the field.

**The indicator is: fulfilled**

Indicator I.P.B.5.1.2	The achievement of learning outcomes is verified in periodic examinations and end-of-studies examinations.
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The assessment of learning outcomes for doctoral students is carried out within a coherent, fair and transparent system, in accordance with both national regulations (*OM no. 3020/08.01.2024 for the approval of the Framework Regulation on Doctoral Studies*, <https://legislatie.just.ro/Public/DetaliiDocumentAfis/300048>), as well as with the institutional ones (HS no. 113/25.06.2025 on the approval of the Institutional Regulation for the organization and conduct of doctoral

studies for the academic year 2025–2026, [https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025\\_Reg.org.desf.studii%20univ.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025_Reg.org.desf.studii%20univ.doctorat.pdf)). The evaluation process takes place both during the doctoral program and at its completion.

Evaluation during studies, both continuous and summative, is regulated by the Individual Scientific Research Program (PID) (<https://doctorat.ase.ro/activitati/planul-individual-de-doctorat-pid/>). The continuous evaluation is carried out through periodic meetings between the doctoral student, the doctoral supervisor and the members of the guidance and academic integrity committee, during which the research activities and academic progress are analyzed. The summative assessment consists of taking an oral exam at the end of each year of study, based on the annual progress report (<https://doctorat.ase.ro/formulare-raport-de-progres/>) uploaded by the doctoral student on the institutional platform (<https://portal.doctorat.ase.ro>). This report shall include the objectives set out in the IPD, the research activities carried out, the results obtained and the ways in which they should be disseminated, such as articles published or in the process of being published, participation in scientific conferences and seminars, involvement in research projects or participation in academic mobilities.

The completion of doctoral studies is carried out in accordance with the provisions of the framework regulation (<https://legislatie.just.ro/Public/DetaliuDocumentAfis/300049>) and the methodology for defending the doctoral thesis approved by the ASE Senate ([https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20185%20din%2024.09.2025\\_Mod.Metod.ev.si%20sust.teza%20de%20doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20185%20din%2024.09.2025_Mod.Metod.ev.si%20sust.teza%20de%20doctorat.pdf)). The doctoral thesis represents the result of the research activity carried out by the doctoral student under the coordination of the doctoral supervisor and must include original contributions in the field of accounting. The completion process involves the evaluation of the thesis within the guidance and academic integrity commission (pre-defense), followed by a 90-day public consultation period and, subsequently, by the public defense. The granting of the doctoral degree is conditional on the validation of the proposal by the National Council for the Attestation of University Titles, Diplomas and Certificates.

Within the training program based on advanced university studies, the forms of evaluation, the scoring criteria and the conditions of promotion are established through the discipline sheets and communicated to doctoral students at the beginning of the teaching activities, ensuring the transparency of the evaluation process and clarifying academic expectations. Within the Individual Scientific Research Program, the evaluation is carried out by the doctoral supervisor and the members of the academic guidance and integrity committee, based on the Individual Doctoral Plan, the annual progress reports, the participation in scientific activities and the disseminated results.

The final evaluation takes into account both the quality of the doctoral thesis and the fulfillment of the minimum criteria for public defense, as well as the accumulation of ECTS credits provided in the curriculum and in the PID. Overall, the existing evaluation mechanisms contribute to the continuous monitoring of the progress of doctoral students and to ensuring the quality of the doctoral training process.

**Recommendations:-**

**The indicator is: fulfilled**

Criterion B.7. Procedures and practices regarding the admission competition, travel, recognition and equivalence of studies, as well as certification of results

Standard S.B.7.1. Admission	
The admission procedures and principles ensure access to higher education.	
Indicator I.P.B.7.1.1	The organizational component applies the admission procedures.

Admission to doctoral studies within *the Accounting Doctoral School*, organized by *IOSUD within ASE Bucharest*, is carried out in accordance with the national legislative framework such as Law 199/2023, art.

61-67 ([legea-invatomantului-superior-nr-199-2023.pdf](#)) and the internal institutional regulations, the Charter of ASE Bucharest ([Senate Decision no. 94 of 25.06.2025 Inf. adoption of the Charter ASE.pdf](#)), which establishes the principles of transparency, equity and university autonomy; The Institutional Regulation for the organization and conduct of doctoral studies (ASE) ([Senate Decision no. 113 of 25.06.2025 Reg.org.desf.studii.univ.doctorat.pdf](#)), which details the applicable procedural framework, the Regulation on the organization and conduct of the admission contest to doctoral university study programs ([Senate Decision no. 111 of 25.06.2025 Anexa 1 Mod sc.doctorat.pdf](#)), approved annually by the ASE Senate, which provides for the registration conditions, the content of the registration file and the stages of the competition, as well as the evaluation and selection criteria, the methods of solving appeals, in compliance with the provisions of Law no. 199/2023 ([legea-invatomantului-superior-nr-199-2023.pdf](#)), ME Order no. 3020/2024 – Doctoral Framework Regulation ([OM 3020-2024.pdf](#)) and GD no. 962/2024 ([HG-962 2024-Metodologia-ARACIS.pdf](#)).

According to the analyzed documents, the admission process for the academic year 2025–2026 (<https://doctorat.ase.ro/admitere-2025-2026/>) was carried out in several sessions (July, September and November – for international candidates) ([Admission 2025-2026 – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)), based on a public calendar ([Schedule of admission 2026-2027.pdf](#)) and transparent procedures. Admission is made through a competition and includes the following stages: registration of candidates exclusively online, through a dedicated institutional platform ([July 2026 Session – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)), then the evaluation of language skills (test or equivalence) takes place ([Instruțiuni -language-test-2026-2027.docx](#)) and taking the specialized exam (oral) ([REDONE ȘD CONTABILITATE Programarea taking the DOCTORAL specialitate ADMITERE exam - JULY 2025.pdf](#)). After the tests, the results are centralized in the minutes of the admission commissions and the results are validated by the SDR Accounting Council ([https://online-cig.ase.ro/dr/PV\\_AVIZARE\\_REZULTATE\\_ADMITERE\\_IULIE\\_SEPTEMBRIE2025CONTA.pdf](https://online-cig.ase.ro/dr/PV_AVIZARE_REZULTATE_ADMITERE_IULIE_SEPTEMBRIE2025CONTA.pdf)), the CIG Faculty Councils and the ASE Senate ([https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20199%20din%2024.09.2025\\_Rez.adm.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20199%20din%2024.09.2025_Rez.adm.doctorat.pdf)), then the doctoral study contract ([Forms – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)) is concluded with the admitted applicants. At the time of the visit, the minutes of the approval of the composition of the Commission for admission to doctoral studies by the CIG Faculty Council ([https://online-cig.ase.ro/dr/PV\\_AVIZARE\\_COMISIE\\_ADMITERE\\_2025CONTA.pdf](https://online-cig.ase.ro/dr/PV_AVIZARE_COMISIE_ADMITERE_2025CONTA.pdf)) were also analyzed.

All relevant information regarding admission (methodology, calendar, conditions, results) is public and available on the official website ([July 2026 Session – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)), in accordance with art. 190 of Law no. 199/2023 ([legea-invatomantului-superior-nr-199-2023.pdf](#)) and art. 16 of OM no. 3020/2024 ([OM 3020-2024.pdf](#)).

Prior to the launch of the admission competition, the research topics (<https://doctorat.ase.ro/wp-content/uploads/Admitere/2026-2027/Iulie/Locuri%20si%20teme%20doctorat%202026-2027.pdf>) proposed by the doctoral supervisors and approved at the level of the Doctoral School Council and the Faculty Council are launched, in accordance with the institutional provisions analyzed at the time of the visit.

The admission process is coordinated by an admission commission at the level of IOSUD-UO, art. 22. p.8. ([Senate Decision no. 113 of 25.06.2025 Reg.org.desf.studii.univ.doctorat.pdf](#)), which includes 3-5 members, of whom the president of the commission is the dean of the CIG faculty to which the doctoral school belongs, and the other members are doctoral supervisors from the doctoral school.

The analysis of the documents and institutional mechanisms highlights the fact that the admission procedures are in accordance with the national legislation, respectively with the ME Order no. 3020/2024 ([OM 3020-2024.pdf](#)) and GD no. 962/2024 ([HG-962 2024-Metodologia-ARACIS.pdf](#)), applied unitarily

and consistently, transparently and accessible, by publishing all relevant information at the level of the Accounting SD.

Thus, admission to the doctorate is based on a competition organized by IOSUD, and ASE fully complies with this provision, organizing distinct sessions and applying clear selection criteria. Also, according to art. 62 para. of Law no. 199/2023 ([legea-invatamantului-superior-nr-199-2023.pdf](#)), admission must ensure equitable access to education, and the mechanisms implemented (online platform, publication of information, transparent criteria) contribute to achieving this objective.

The selection process is structured in such a way as to ensure the evaluation of the linguistic skills necessary for the research, the verification of specialized knowledge and the correlation of the research topics with the expertise of the doctoral supervisors. The validation of the results at the level of the Senate ([https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20199%20din%2024.09.2025\\_Rez.adm.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20199%20din%2024.09.2025_Rez.adm.doctorat.pdf)), is an additional mechanism to ensure the legality and fairness of the process.

In order to ensure transparency, all relevant information has been published in full: the stages of the admission process and the methods of submitting the files of candidates for doctoral studies, carried out exclusively online, the constitution of the admission commission, approved by the CSUD, the appeal procedure that is carried out by submitting a written appeal, the official admission announcement published according to the Institutional Regulation for the organization and conduct of studies (ASE) ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025\\_Reg.org.desf.studii%20univ.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025_Reg.org.desf.studii%20univ.doctorat.pdf)) and the Regulation on the organization and conduct of the competition for admission to doctoral study programs ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20111%20din%2025.06.2025\\_Anexa%201\\_Mod.Cifra%20de%20sc.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20111%20din%2025.06.2025_Anexa%201_Mod.Cifra%20de%20sc.doctorat.pdf)), placed on the IOSUD website ([July 2026 Session – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)), admission results ([July 2025-2026 Session – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)).

Aspects of good practices found refer to the full digitalization of the admission process; transparent publication of regulations; organizing admission in several sessions, including for international candidates.

In conclusion, IOSUD complies with all the principles related to transparency, equity and university autonomy in relation to doctoral admission.

#### Recommendations:-

The indicator is: fulfilled

Indicator I.P.B.7.1.2	Admission in higher education study programmes complies with the principles of fairness and equal opportunities, and with the establishment of support measures to ensure access of vulnerable groups at social and educational risk, including candidates with special educational needs and/or disabilities.
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Within ASE Bucharest, the admission process to doctoral study programs is carried out in accordance with the principles without any discrimination, ensuring full equality of opportunity for persons with special educational needs/disabilities, according to chapter 2, art. 4 of the Regulation on the organization and conduct of the admission competition for doctoral study programs ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20111%20din%2025.06.2025\\_Anexa%201\\_Mod.Cifra%20de%20sc.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20111%20din%2025.06.2025_Anexa%201_Mod.Cifra%20de%20sc.doctorat.pdf)), the Institutional Regulation for the organization and conduct of doctoral studies (ASE) ([Senate Decision no. 113 of 25.06.2025\\_Reg.org.desf.studii univ.doctorat.pdf](#)) and the Social and Academic Inclusion Procedure for Students with Disabilities and Special Educational Needs, within ASE in Bucharest ([https://ase.ro/app/uploads/2025/01/Incluziune\\_sociala\\_studenti\\_dizabilitati.pdf](https://ase.ro/app/uploads/2025/01/Incluziune_sociala_studenti_dizabilitati.pdf)). Thus, IOSUD complies with the principles of equity and equal opportunities, in accordance with art.129, Law no. 199/2023 ([legea-invatamantului-superior-nr-199-2023.pdf](#)), GD no. 962/2024 ([HG-962\\_2024-](#)

[Metodologia-ARACIS.pdf](#)) and art. 16 of ME Order no. 3020/2024 ([https://www.edu.ro/sites/default/files/fisiere%20articole/OM\\_3020-2024.pdf](https://www.edu.ro/sites/default/files/fisiere%20articole/OM_3020-2024.pdf)), which guarantees the transparent and non-discriminatory organization of admission.

*SD Accounting*, according to ME Order no. 3020/2024 ([OM\\_3020-2024.pdf](#)) and GD no. 962/2024 ([HG-962\\_2024-Metodologia-ARACIS.pdf](#)), ensures the transparency and fairness of admission to doctoral studies, taking into account the placement of all information on the official website for doctoral studies (<https://doctorat.ase.ro/>) using the platform (<https://doctorat.ase.ro/admitere/>) computer science for following the stages of the admission process. At the same time, the results of the admission contest are published, in compliance with the GDPR requirements, subsequently validating the results of admission by the ASE Senate ([https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20199%20din%2024.09.2025\\_Rez.adm.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20199%20din%2024.09.2025_Rez.adm.doctorat.pdf)). Regarding the support provided to vulnerable groups, ASE ensures the allocation of places for priority categories (e.g. Romanians from abroad, Roma candidates), the possibility of granting financial facilities ([Senate Decision no. 201 of the 24.09.2025 Metod.taxes applied in ASE 2025 - 2026.pdf](#)) (e.g. tax exemptions) based on justified requests, measures for candidates with special educational needs or disabilities.

The analysis of the documents and institutional evidence reveals that ASE consistently applies the principles of equity and equal opportunities in the admission process, the only time to improve would be to include in the Regulation on the organization and conduct of the admission contest to doctoral degree programs, measures dedicated to candidates with disabilities and special educational requirements (implementation of measures adapted to individual needs, adapting the examination conditions, providing the necessary logistical support, while respecting the confidentiality of personal data).

Aspects that constitute best practice examples are represented by the transparent publication of all information on admission on the institutional website, the use of the online platform for registration, facilitating equal access. Compliance with the requirements on the protection of personal data in the publication of results, the allocation of places for priority categories, the existence of financial facilities for candidates in vulnerable situations would also be considered moments of good practice.

We summarize that the university's campus is properly arranged to facilitate the access and participation of students with special needs, and in the admission process to doctoral study programs, the principles are respected without any discrimination, ensuring full equality of opportunity for people with special educational needs/disabilities.

**Recommendations:**

Explicit detailing in *the Regulation on the organization and conduct of the admission competition to doctoral degree programs*, of the measures dedicated to candidates with disabilities and special needs.

**The indicator is: fulfilled.**

Standard S.B.7.2. Students' academic path	
The organizational component carries out actions that support the academic path of students.	
Indicator I.P.B.7.2.1	The organizational component applies the regulations on the professional activity of students.

Within *the field of Accounting*, the doctoral degree program is structured in two major components, according to national and institutional regulations: *the Program based on advanced university studies*, and *the Scientific Research Program* carried out under the coordination of the doctoral supervisor and the academic integrity and guidance committee according to the objectives and activities included in *the The Individual Doctoral Plan (PID)* ([Individual Doctoral Plan / PID – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)) and the Education Plan ([SIMUR/ASE](#)). According to art. 2 of the Regulations for the Organization and Functioning of the Doctoral School of Accounting ([6-Regulament SD Contabilitate.pdf](#)), the training program is based on advanced university studies that include: (Ethics and Academic Integrity ([rptFisa](#)) and Application of Quantitative and

Qualitative Methods in Scientific Research) (<https://fisadisciplina.ase.ro/Default.aspx?IDD=116204&IDF=4&IDL=RO>), the other two in framework of the Accounting SDS (Research Currents and Epistemological Approaches in Accounting (<https://fisadisciplina.ase.ro/Default.aspx?IDD=116206&IDF=4&IDL=RO>) and Applied Research Tools and Techniques in Accounting (<https://fisadisciplina.ase.ro/Default.aspx?IDD=116207&IDF=4&IDL=RO>)). The second component according to the Education Plan involves the elaboration of *scientific progress reports* taking into account the PID ([Individual Doctoral Plan / PID – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)) and the writing of the doctoral thesis according to the Guide for the elaboration of the doctoral thesis ([Guide for the elaboration and defense of the doctoral thesis](#)), the Methodology for the evaluation and defense of the doctoral thesis, ([https://doctorat.ase.ro/metodologie-sustinere-teza-de-doctorat/?utm\\_source=chatgpt.com](https://doctorat.ase.ro/metodologie-sustinere-teza-de-doctorat/?utm_source=chatgpt.com)), and taking into account the Schedule of the organization of the stages of defense of the doctoral thesis (<https://doctorat.ase.ro/wp-content/TezeDoctorat/ MetodologieSustinereTeza/GRAFIC%20-%2024.09.20255.pdf>). *Doctoral School of Accounting* implements mechanisms for monitoring the individual academic path of doctoral students through the use of the IT platform. CSUD keeps the annual reports of physical progress in the doctoral students' files, the evaluation sheet of the guidance and academic integrity committees (analyzed at the time of the visit), the questionnaire for the direct evaluation of the doctoral student by the Academic Guidance and Integrity Commission (<https://online-cig.ase.ro/dr/ChestionarDirectAssessment.pdf>), questionnaire for indirect evaluation by the doctoral student of the quality of the learning process within the doctoral program (<https://online-cig.ase.ro/dr/ChestionarIndirectAssessment.pdf>). Subsequently, the results are centralized at the level of the CSUD regarding the evaluation of doctoral students, but the results of the evaluation *are not* discussed in the Council (CSUD) or in the *Council of the Doctoral School of Accounting*, being disseminated only to the director of the *Doctoral School of Accounting*, and in case of rejection of the doctoral student, the doctoral supervisors and doctoral students are informed.

The activity of doctoral students is regulated by the Institutional Regulation for the organization and conduct of doctoral studies, Also, the legal framework is in accordance with the general framework established by Order no. 3020/2024, art. 24-25 ([OM 3020-2024.pdf](#)), Law no. 199/2023, art. 61 and art. 68 (<https://www.aracis.ro/wp-content/uploads/2024/10/legea-invatamanului-superior-nr-199-2023.pdf>), which provides for the stages of doctoral training, the periodic evaluation mechanisms and the responsibilities of the Guidance and Academic Integrity Committee, as well as through, which define the rights and obligations of doctoral students within IOSUD, also provided for in the doctoral study contract (<https://doctorat.ase.ro/activitati/formulare/>). According to OM no. 3020/2024 ([OM 3020-2024.pdf](#)), the evaluation of the doctoral student's activity is carried out annually, based on individual reports, by the Academic Guidance and Integrity Committee and the doctoral supervisor. The monitoring of the academic path is mainly carried out through progress reports and intermediate presentations, and within the *Doctoral School of Accounting* there is a unitary digitized record of the progress of doctoral students at institutional level. What is related to the assessment of acquired competences are described in the PID based on the competence sheet and learning outcomes annexed to the curriculum, and the credit points (ECTS) in the curriculum and the discipline sheet, analysed at the time of the visit.

At the time of the visit, analyzing the answers of doctoral students to the questionnaire of satisfaction with the doctoral program ([https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziAn1Raspunsuri.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziAn1Raspunsuri.pdf)), ([https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziTotiAniiRaspunuri.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziTotiAniiRaspunuri.pdf)), it was found that the results are discussed only verbally, and in order to ensure the transparency of the processes, it is recommended that they be periodically analyzed within the structures relevant decision-making processes (CSUD, SDR Accounting Council, CIG Faculty Council).

Following the observations at the time of the visit, combined with the discussions held with the beneficiaries of the doctoral program and with the analysis of the results of the doctoral students' questionnaire, the need to develop an integrated document that centralizes the essential information on the doctoral path is highlighted, such as a "Doctoral Student's Guide".

Aspects that constitute best practice examples such as progress monitoring are carried out through dedicated IT platforms, ensuring traceability and transparency.

### Recommendations

Elaboration of an integrated "Doctoral Student's Guide", which would centralize all relevant information (admission, rights, obligations, stages, procedures, purpose, appeal), in order to increase the accessibility and transparency of information.

Periodic analysis within the relevant decision-making structures (CSUD, SDS Accounting Council, CIG Faculty Council) of the results of the evaluation of doctoral students, establishment of improvement measures and their monitoring.

**The indicator is: fulfilled.**

### Criterion B.8. Internationalization process

Standard S.B.8.1. Internationalization	
Improving the quality of education and research through internationalization actions.	
Indicator I.P.B.8.1.1	The organizational component carries out international cooperation actions that support the mobility of its community members and collaboration in academic and research activities.

For the development of international cooperation, the university organized *the Department for International Relations* and adopted *the ASE Internationalization Strategy in Bucharest 2016/2027*. (<https://senat.ase.ro/wp-content/uploads/2017/20170628/HS%20nr.%2080%20din%2028.06.2017%20cu%20anexa.pdf>)

According to what is presented in the REI, ASE holds more than **300 Erasmus+ agreements for study and teaching mobilities at international level**. In 2024 alone, **25 new Erasmus+ bilateral agreements for student and teacher mobility were concluded**. (<https://international.ase.ro/21/erasmus-inter-institutional-agreements/>)

The members of *the Doctoral School of Accounting* have been actively involved in the development of international cooperation in order to create an academic environment at educational standards recognized not only at national level, in this regard numerous activities have been carried out in line with the provisions of *the ASE Internationalization Strategy in Bucharest 2016/2027*.

Based on the investigations carried out on the documents made available, those identified on the university's website, but also on the discussions held with the doctoral coordinator teachers and doctoral students, numerous directions of action resulted in activities, including:

- Holding lectures within the academic activities offered to doctoral students by specialists with international visibility;
- the participation of professors from abroad as members in the commissions for the public defense of doctoral theses and in the commissions of guidance and academic integrity;
- involvement of the members of *the Doctoral School of Accounting* in issuing letters of acceptance for possible international candidates (from non-EU countries), as well as in issuing letters of acceptance for applications for conducting a doctoral/post-doctoral research internship in the field of accounting (Eugen Ionescu scholarship program);
- promoting doctoral research mobility programmes at universities abroad funded by ERASMUS+ or CSUD funds to doctoral students;
- setting up topics for possible international candidates who wish to participate in doctoral/post-doctoral research internships in the field of Accounting through the Eugen Ionescu scholarship program;
- promoting international conferences of interest to doctoral students and doctoral supervisors;
- organizing minitracks at international conferences abroad or in the country, and attracting doctoral students to participate and present scientific research, in order to receive feedback and open opportunities for international collaboration.

( [SDC DecontariMobArtConf2024\\_2025-signed.pdf](#), [https://online-cig.ase.ro/dr/SDC RAPORT ACTIVITATE\\_2024\\_DIRECTOR-signed.pdf](#), [https://online-cig.ase.ro/dr/SDC DRD Conferinte\\_2025\\_platforma\\_veche-signed.pdf](#), [https://online-cig.ase.ro/dr/SDC ConducatoriMobilitati2024\\_2025-signed.pdf](#), [https://papers.academic-conferences.org/index.php/ecmlg/issue/view/39/43](#))

International cooperation activities are also important for the organization of the doctoral program in international co-supervision with the Academy of Economic Studies of Moldova, currently a doctoral student is enrolled in the doctoral program with a double degree. The members of the *Doctoral School of Accounting* had discussions with doctoral supervisors from universities abroad for the organization of doctorates under international co-supervision.

([https://inscripcions.urv.cat/event\\_detail/128770/detail.html](https://inscripcions.urv.cat/event_detail/128770/detail.html))

**Recommendations:-**

**The indicator is: fulfilled**

**Criterion B.9. Results of scientific research**

Standard S.B.9.1 Scientific research in the educational process	
Scientific research activities support students in achieving learning outcomes.	
Indicator	Learning based on scientific investigations and research results support and are capitalized in achieving the learning outcomes provided in the study program.
I.P.B.9.1.1	

Within the university, the scientific research activity is coordinated by the *Research and Innovation Management Directorate* (<https://dmci.ase.ro/>), through which the development of priority research topics is pursued for the existing doctoral programs within the ASE according to the national and international programs and the *Research Strategy of the Bucharest University of Economic Studies for the period 2020/2030* ([https://cercetare.ase.ro/wp-content/uploads/2022/09/Strategia-de-cercetare-ASE-2022\\_RO.pdf](https://cercetare.ase.ro/wp-content/uploads/2022/09/Strategia-de-cercetare-ASE-2022_RO.pdf)). According to it, research centers are developed to promote excellence and international visibility in research, along with the applicative relevance of the results obtained.

Within the *Doctoral School of Accounting*, evidence in this regard is provided by the research topics developed in articles accepted at the University of California, Berkeley, The integration of research results in the educational process is noteworthy, as well as their development in research projects in collaboration with doctoral students.

Research results are obtained in partnership with the socio-economic environment (KPMG) and professional bodies (ACCA, CECCAR)

(<https://cig.ase.ro/wp-content/uploads/2024/03/Situatie-premii-2024.docx-2.pdf>, <https://cig.ase.ro/wp-content/uploads/2025/03/Situatie-premii-2025-1.pdf>)

For the *Doctoral School of Accounting*, for the academic year 2025/2026, Senate Decision no. 290/2024 approved 22 current research topics that fall within the areas of doctoral fields and respond to the needs and requirements of the economic and social environment, for 28 places put out for competition. (<https://doctorat.ase.ro/wp-content/uploads/Admitere/2025-2026/Locuri%20si%20teme%20doctorat%202025-2026.pdf>).

According to the documents presented, those published on the university's website, the following aspects are relevant:

- In 2025, PhD students published 56 articles ([https://online-cig.ase.ro/dr/SDC DRD Articole\\_2025\\_platforma\\_veche-signed.pdf](https://online-cig.ase.ro/dr/SDC DRD Articole_2025_platforma_veche-signed.pdf));
- in the period 2021/2025, doctoral students participated in several conferences held in the country and abroad ( [https://online-cig.ase.ro/dr/SDC DRD Conferinte\\_2025\\_platforma\\_veche-signed.pdf](https://online-cig.ase.ro/dr/SDC DRD Conferinte_2025_platforma_veche-signed.pdf));
- in the evaluated period, there is over the involvement of teachers in 50 research projects, of which seven projects involve 13 doctoral and postdoctoral students of the *Doctoral School of Accounting*

([https://online-cig.ase.ro/dr/SDC\\_Proiecte\\_cercetare\\_CONDUCATORI\\_DOCTORANZI-signed.pdf](https://online-cig.ase.ro/dr/SDC_Proiecte_cercetare_CONDUCATORI_DOCTORANZI-signed.pdf))

According to the discussions with the teaching staff, the aim is to integrate the results of scientific research into the teaching activity, along with increasing the international visibility of doctoral supervisors and the widest possible involvement of doctoral students in the research activity.

**Recommendations:**

Increase the number of PhD students involved in research projects.

**The indicator is: fulfilled**

Standard S.B.9.2. Scientific research related to the objectives of the study program  
 The organizational component carries out scientific research activities aligned with the objectives of the evaluated study program.

Indicator I.P.B.9.2.1 The results of scientific research are visible nationally and internationally in the respective scientific field and are appropriately capitalized.

The members of the *Doctoral School of Accounting* have participated in international conferences, published the research results in journals indexed in international databases WoS/Scopus/BDI, including within the areas of interest of ASE: Core Economics and Infoeconomics, being cited in prestigious scientific publications. Also, PhD students have published articles indexed in international databases, have participated in international conferences, which proves the development of skills in the research activity, along with the visibility of their activity.

During the evaluated period, evidence of the national and international visibility of the scientific research activity carried out within *the Doctoral School of Accounting* results from the following:

Specification, at the time of the assessment	Number of articles in Web of Science indexed journals (SSCI/ SCIE)	of which, number of articles in the categories Core Economics and/or Infoeconomics	
		Total	Of which, with AIS greater than 0.25
Total SD Accounting	252	207	99

(Annex 4 Human Resources Evidence)

To these is added the involvement of doctoral students in numerous research projects resulting from strategic initiatives on relevant topics of the field of doctoral studies accounting ([https://online-cig.ase.ro/dr/SDC\\_Proiecte\\_cercetare\\_CONDUCATORI\\_DOCTORANZI-signed.pdf](https://online-cig.ase.ro/dr/SDC_Proiecte_cercetare_CONDUCATORI_DOCTORANZI-signed.pdf)).

The discussions held with the representatives of the management of the Doctoral School of Accounting resulted in a continuous concern for increasing international visibility, for the integration of *the Doctoral School of Accounting* into research networks of excellence, a purpose in which various ways of supporting and consolidating the scientific research activity are used.

**Recommendations:-**

**The indicator is: fulfilled**

**DOMAIN C. Quality management**

Criterion C.1. Quality assurance strategies and procedures, including in the area of ethics and academic conduct, that involve students, employers and other stakeholders and are applied consistently and transparently.

Standard S.C.1.1. Application  
 Strategic directions, actions and procedures adequately implemented



Indicator I.P.C.1.1.1	The organizational component consistently carries out actions and applies procedures, demonstrating their impact on improving the quality of education at the level of the study program.
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Within ASE there is the specialized department *Quality Management and Internal Managerial Control*, which provides the necessary support to the commissions designated for quality assessment and assurance in order to develop and strengthen the institutional culture of quality, through functional mechanisms for preventing and remedying malfunctions. This structure provides logistical assistance to the activities of the commissions on evaluation and quality assurance at the level of the faculties, under the coordination of the *Commission for Evaluation and Quality Assurance at the level of the Bucharest University of Economic Studies* (CEAC-ASE - [https://calitate.ase.ro/wp-content/uploads/2025/06/Comisia-pentru-evaluarea-si-asigurarea-calitatii\\_2025.pdf](https://calitate.ase.ro/wp-content/uploads/2025/06/Comisia-pentru-evaluarea-si-asigurarea-calitatii_2025.pdf)) in accordance with the *Regulation on the organization and functioning of the Commission for Quality Assessment and Assurance* approved by Senate Decision 179/2025.

Important aspects in the functioning of the CEAC at the level of the *Faculty of Accounting and Management Informatics* (<https://calitate.ase.ro/wp-content/uploads/2025/03/CEAC-F.pdf>) with reference to the activity of the *Doctoral School of Accounting* are: identification and prompt remedy of any malfunctions; monitoring of the activity through the reports requested from the director of the doctoral school; monitoring the application of questionnaires on the quality of the activities in the doctoral school and the satisfaction of the doctoral students; supervising the periodic updating of study materials; informing the members of doctoral schools about courses, workshops, exchanges of experience, mobility with teachers from partner universities.

In this regard, the annual activity reports of the director of the Doctoral School of Accounting ([https://online-cig.ase.ro/dr/SDC\\_RAPORT\\_ACTIVITATE\\_2024\\_DIRECTOR-signed.pdf](https://online-cig.ase.ro/dr/SDC_RAPORT_ACTIVITATE_2024_DIRECTOR-signed.pdf)) can be exemplified, the *Doctoral Students' Satisfaction Questionnaire* containing 16 questions regarding the activities and services offered by the *Doctoral School of Accounting*, including: the motivation for the decision to follow the doctoral program; appreciations regarding the educational activity, the quality of the information provided and its usefulness in doctoral research, the quality of the administrative services offered; proposals for improvement ([https://online-cig.ase.ro/dr/CSUD\\_Chestionar2024\\_2025-signed.pdf](https://online-cig.ase.ro/dr/CSUD_Chestionar2024_2025-signed.pdf)). We note the preparation for the annual period within the 2022/2025 period of the self-assessment reports of the doctoral school (<https://doctorat.ase.ro/programe/contabilitate/>).

According to what is reported in the REI, of the discussions with the director of the *Doctoral School of Accounting* in the next period, the inclusion of the evaluation of teaching staff in the *Methodology for the evaluation of teaching staff by students* will be considered.

#### Recommendations:-

#### The indicator is: fulfilled

Standard S.C.1.2. Stakeholder engagement The higher education institution demonstrates that it involves stakeholders carrying out relevant activities in the application of the procedures.	
Indicator I.P.C.1.2.1	The views of members of their own community and other stakeholders are taken into account in the process of implementing the procedure.

According to the investigations carried out on the documents and from the discussions held with the interested parties, it resulted that the results of the consultations with the interested parties are integrated into the process of implementing the procedures, their feedback being considered useful for: increasing the quality of the educational act, ensuring adequate protection of the interests of students, the existence of transparency in the way of using financial resources, identifying the opportunities and facilities necessary for the recognition at European level of certificates of degrees and university degrees.

From this point of view, the opinions of doctoral supervisors, doctoral students and representatives of the economic and social environment are important.

The ways in which stakeholder views are collected are diverse, including:

- Annual collection of students' opinion through the standardized questionnaire to identify students' needs, the degree of satisfaction with the activities of the evaluated study program, proposals for continuous improvement of academic and administrative processes.
- on the occasion of courses, seminars, presentations in the support committees, through doctoral supervisors, professors and guests participating in various activities;
- periodic consultations with national professional bodies (CECCAR, CAFR, ACCA) on the topicality of research topics, on facilitating access to data (questionnaires, interviews, information consultations through internal reporting);
- the meetings of the ASE Advisory Council that offer the possibility of connecting the Doctoral School of Accounting to the realities of the economic and social environment.

Concrete examples in this regard are given in Annex 6 Examples of views of stakeholders considered in the process of implementing the procedures, including:

Stakeholders	Name of the procedure and website address	Proposal made and applied
Teaching staff, doctoral supervisors	Ensuring the framework for the implementation of international quotas ( <a href="https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.docorat.pdf">https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.docorat.pdf</a> )	Conclusion of an inter-institutional partnership agreement on the organization and functioning of integrated university study programs completed with a double degree between ASE Bucharest – DS Accounting and ASE Moldova – ASEM Doctoral School Application of the inter-institutional agreement by drafting a Coordination Agreement in international co-supervision of the doctoral thesis for a doctoral student admitted to ASE – Bucharest, DS Accounting and ASE Moldova
	Establishing the criteria for becoming a member of a doctoral school ( <a href="https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.docorat.pdf">https://senat.ase.ro/wp-content/uploads/2025/20251217/Hot.Senat%20nr.%20245%20din%2017.12.2025_Mod.Reg.org.desf.studii%20univ.docorat.pdf</a> )	Opinions on the minimum standards for the defense of the thesis, adapted to the specifics of each field
Students	Clarification of the methodology for the settlement of participation in international conferences and mobilities ( <a href="https://doctorat.ase.ro/conferinte/normes-csud/">https://doctorat.ase.ro/conferinte/normes-csud/</a> )	Update of settlement request forms Update details on the steps and documents required for settlement
	Conclusion of ERASMUS agreements	Initiation of the signing of an ERASMUS+ institutional partnership agreement with the Institute of Economics – Skopje, Ss. Cyril and Methodius University in Skopje Application by participating in the mobility of 5 doctoral students of SD Accounting
Graduates	Publication of doctoral theses at ASE Publishing House ( <a href="https://doctorat.ase.ro/wp-content/uploads/Legislatie/PO_%20CSUD-DMCI-SE-01%20Publicarea%20tezelor%20de%20doctorat%20la%20Editura%20ASE,%20Ed.1-2023,Rev.1-2025.pdf">https://doctorat.ase.ro/wp-content/uploads/Legislatie/PO_%20CSUD-DMCI-SE-01%20Publicarea%20tezelor%20de%20doctorat%20la%20Editura%20ASE,%20Ed.1-2023,Rev.1-2025.pdf</a> )	Clarification of the selection process (Update of Annex 3 of the Procedure). Application by annual selection at the level of doctoral schools and then at CSUD level
Employers	Proposals for specific topics for the business environment ( <a href="https://doctorat.ase.ro/admitere/sesiunea-iulie/">https://doctorat.ase.ro/admitere/sesiunea-iulie/</a> )	Inclusion of proposals for topics submitted by employers in the offer regarding the number of places and research topics presented for admission to doctoral studies

## Recommendations:-

### The indicator is: fulfilled

#### Criterion C.2. Functionality of education quality assurance structures, including in the field of ethics and academic conduct, in accordance with the law

##### Standard S.C.2.2. Operation

Quality assurance and academic ethics and organizational conduct adequately fulfill the specific role and functions.

Indicator I.P.C.2.2.2.	The Academic Ethics Commission operates on the basis of the regulation approved by the University Senate and carries out activities in accordance with the law, independently of any other structure or person within the higher education institution.
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There is *the Code of Ethics and University Deontology* (<https://etica.ase.ro/codul-de-etica-al-ase/>), approved by the University Senate, which regulates the fundamental values of the academic community, such as academic freedom, academic autonomy, and ethical integrity. The last update is made on 25.06.2025. Compliance with these principles is monitored by the *University Ethics Commission* ([https://etica.ase.ro/wp-content/uploads/2025/10/Componenta-CEU\\_2025.pdf](https://etica.ase.ro/wp-content/uploads/2025/10/Componenta-CEU_2025.pdf)), which carries out its activity based on an organization and functioning regulation ([https://etica.ase.ro/wp-content/uploads/2025/02/Hot.Senat-nr.-22-din-12.02.2025\\_Reg.Comisie-de-Etica.pdf](https://etica.ase.ro/wp-content/uploads/2025/02/Hot.Senat-nr.-22-din-12.02.2025_Reg.Comisie-de-Etica.pdf)) approved by the University Senate. The commission acts independently of any other structure or person within the university, in accordance with the legal provisions.

At the level of doctoral studies, the quality of education and compliance with ethical norms are also supported by the activity of the guidance and academic integrity committees set up for each doctoral student. These committees consist of the doctoral supervisor, the co-supervising doctoral supervisor (if applicable) and three other members, who may be members of the research team, teaching staff or researchers with a doctoral degree, affiliated or not affiliated to the doctoral school. At least one member of the committee comes from outside the university, which contributes to increasing the objectivity and transparency of the evaluation process.

The establishment and functioning of these commissions is carried out in accordance with the provisions of the institutional regulation for the organization and conduct of doctoral studies ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025\\_Reg.org.de.sf.studii%20univ.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025_Reg.org.de.sf.studii%20univ.doctorat.pdf)). The analysis highlights the existence of a consolidated institutional system for promoting and monitoring compliance with the norms of ethics and academic integrity. The activity of the University Ethics Commission (<https://etica.ase.ro/>) is documented through annual activity reports, which are analyzed and approved by the University Senate, contributing to ensuring transparency and institutional accountability. The last annual report is the one for the academic year 2024-2025 is posted on the website ([https://etica.ase.ro/wp-content/uploads/2026/02/HS-nr.-23-din-04.02.2026\\_fara-semnatura.pdf](https://etica.ase.ro/wp-content/uploads/2026/02/HS-nr.-23-din-04.02.2026_fara-semnatura.pdf)).

In order to prevent and combat the phenomenon of plagiarism, the university has implemented since 2015 an operational procedure on anti-plagiarism checking (<https://dmci.ase.ro/antiplagiat>), which establishes the use of the IT systems dedicated to verifying the similarity of texts. This procedure applies to all academic papers developed within the university, including bachelor's theses, dissertations, doctoral theses, books and scientific articles. The Sistemantiplagiat.ro platform is used to verify the originality of the works, in accordance with the technical specifications of the system. The university also has a Strategy for Preventing and Combating Plagiarism 2022–2030 ([https://dmci.ase.ro/images/instructiuni/ASE\\_strategia\\_prevenire\\_combatere\\_plagiat.pdf](https://dmci.ase.ro/images/instructiuni/ASE_strategia_prevenire_combatere_plagiat.pdf)), which sets concrete objectives and measures to strengthen the culture of academic integrity. The percentage of

similarities accepted is 30% for the first coefficient and 5% for the second coefficient. A declaration on own responsibility is submitted regarding the assurance of the originality of the doctoral thesis and the observance of the quality and professional ethics standards according to the internal regulations.

According to the discussions with the doctoral students, it resulted that they have access through the faculty department to the similarities platform, the existing institutional framework contributes to ensuring an academic environment based on integrity, responsibility and compliance with ethical norms in teaching and research activity.

#### Recommendations:

Assess the possibility to decrease the maximum limit of the percentage of similarity specified by the Institutional Regulation accepted for the first coefficient, in order to increase the requirements regarding the originality of doctoral students' theses and reports.

#### The indicator is: fulfilled

Criterion C.3. Procedures for initiating, monitoring and periodically reviewing programmes and areas of study and activities carried out, with the involvement of students, employers and other stakeholders

Standard S.C.3.1. Procedures and implementation of procedures	
The higher education institution has procedures for initiating, monitoring and regularly reviewing programmes and areas of study and activities carried out and applies them systematically.	
Indicator I.P.C.3.1.1	The organizational component consistently applies the procedures and demonstrates their impact on quality assurance.

At the level of ASE, a coherent system of procedures and regulations is applied that ensure the efficient functioning of the principles of quality assurance, which also constitute the application basis for *the Accounting SDS* such as the Quality Assurance Code in ASE Bucharest, in accordance with the national legislative framework [Law no. 199/2023 \(legea-invatamantului-superior-nr-199-2023.pdf\)](#), [ME Order no. 3020/2024 \( OM 3020-2024.pdf\)](#) and ARACIS standards ([https://www.aracis.ro/wp-content/uploads/2024/08/HG-962\\_2024-Metodologia-ARACIS.pdf?utm\\_source=chatgpt.com](https://www.aracis.ro/wp-content/uploads/2024/08/HG-962_2024-Metodologia-ARACIS.pdf?utm_source=chatgpt.com)).

Within the institution, the principles of quality assurance are specified in the ASE Bucharest Charter ([Senate Decision no. 94 of 25.06.2025 Inf. adoption of the ASE.pdf Charter](#)), as a whole the internal regulations and methodologies are published on the institutional website ([https://ase.ro/comunicare/informatii-de-interes-public/metodologii-si-regulamente/?utm\\_source=chatgpt.com](https://ase.ro/comunicare/informatii-de-interes-public/metodologii-si-regulamente/?utm_source=chatgpt.com)), but it should be noted that there is also a specific framework dedicated to quality (<https://calitate.ase.ro/legislatie/>).

The ESA has a Quality Assurance Code ([https://senat.ase.ro/wp-content/uploads/2019/20190327/HS%20nr.%2068\\_Cod%20asig.ASE.pdf](https://senat.ase.ro/wp-content/uploads/2019/20190327/HS%20nr.%2068_Cod%20asig.ASE.pdf)) and quality assurance and evaluation procedures developed and applied by the Commission for Quality Assurance and Evaluation (CEAC) ([https://calitate.ase.ro/wp-content/uploads/2024/11/Comisia-pentru-evaluarea-si-asigurarea-calitatii\\_2024-1.pdf](https://calitate.ase.ro/wp-content/uploads/2024/11/Comisia-pentru-evaluarea-si-asigurarea-calitatii_2024-1.pdf)), which annually prepares and submits to the University Senate the Internal Evaluation Report on Academic Quality Assurance ([https://senat.ase.ro/wp-content/uploads/2024/20241218/Hot.Senat%20nr.%20318%20din%2018.12.2024\\_Raport%20evaluare%20interna.pdf](https://senat.ase.ro/wp-content/uploads/2024/20241218/Hot.Senat%20nr.%20318%20din%2018.12.2024_Raport%20evaluare%20interna.pdf)), a public document. The procedures regarding the initiation, monitoring and periodic review of the programs and activities carried out are systematically applied (p.24 [Senate Decision no. 318 of the interna.pdf evaluation 18.12.2024 Raport](#)), according to the internal quality management system. In fact, the institution obtained from ARACIS, following the institutional evaluation, the High Degree of Trust (<https://calitate.ase.ro/legislatie/>) certificate, for the period 2023-2028.

At the level of *the Accounting Doctoral School*, the quality assurance mechanisms are implemented through an integrated set of regulations, procedures and methodologies applied unitarily at the institutional level, including the Institutional Regulation on the organization and conduct of doctoral studies ([Senate Decision no. 113 of 25.06.2025 Reg.org.desf.studii univ.doctorat.pdf](#)), the Regulation on the organization and

conduct of the admission contest to doctoral degree programs ([Senate Decision no. 111 of 25.06.2025 Anexa 1 Mod.Figure of sc.doctorat.pdf](#)), Methodology for evaluation and defense of the doctoral thesis ([https://doctorat.ase.ro/metodologie-sustinere-teza-de-doctorat/?utm\\_source=chatgpt.com](https://doctorat.ase.ro/metodologie-sustinere-teza-de-doctorat/?utm_source=chatgpt.com)), Empowerment methodology ([Final Empowerment Methodology 14.05.2025.pdf](#)) and operational procedures specific to the work of the CSUD. At the same time, internal rules and procedures are applied regarding the support of doctoral research activity ([HCA 354 of 21.05.2025 CSUD rules for the publication of POSTAT.docx articles](#)), such as the reimbursement of participation in international conferences, the publication of scientific articles ([HCA 354 of 21.05.2025 CSUD rules for the publication of POSTAT.docx articles](#)) and participation in academic mobility ([CSUD rules for internationale-2025.docx](#)). Operational procedures, such as those regarding the organization of electoral processes at the level of doctoral schools ([MINISTRY OF EDUCATION: AND RESEARCH](#)) or the publication of doctoral theses ([MINISTRY OF EDUCATION: AND RESEARCH](#)), these contributing to ensuring institutional transparency.

The monitoring of the application of quality management procedures is constantly carried out by collecting feedback on the evaluation of satisfaction from doctoral students by CSUD ([CSUD Chestionar2024 2025-signed.pdf](#)), in the second semester of each year. A questionnaire on the evaluation of graduate satisfaction (<https://online-cig.ase.ro/dr/RaportIndirectAssessment-signed.pdf>) is applied.

At the time of the visit, from the discussions with the representatives of the Accounting Doctoral School and the evidence presented, it was not identified what are the concrete measures taken, related to the feedback of doctoral students in improving quality assurance processes.

At the same time, through the institutional regulations, the responsibilities of doctoral supervisors and the advisory and academic integrity commissions ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025\\_Reg.org.desf.studii%20univ.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025_Reg.org.desf.studii%20univ.doctorat.pdf)) are established, annual reports of self-evaluation of the HD are prepared ([ACCOUNTING – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)), documenting the meetings of the Accounting SDS Council in minutes ([https://online-cig.ase.ro/dr/SDC\\_SEDINTE\\_ConsiliuSDC\\_Sept2024Nov2025-signed.pdf](https://online-cig.ase.ro/dr/SDC_SEDINTE_ConsiliuSDC_Sept2024Nov2025-signed.pdf)) and implementing the action plans ([Microsoft Word - SDC\\_ProgramMasuri2025\\_2026](#)) to improve the activity. In addition, the use of IT platforms, such as Blended Learning (<https://online.ase.ro/login/index.php>) systems and the use of the Portal (<https://portal.doctorat.ase.ro/>) dedicated to doctoral students, allows continuous monitoring of research progress and increases the traceability of academic processes.

The Accounting Doctoral School organizes annually the institutional procedure regarding the evaluation of the activity of doctoral supervisors (<https://online-cig.ase.ro/dr/ModelFisaEvaluare.pdf>), in compliance with internal regulations. In this context, evaluation criteria have been established, which also include dimensions related to the involvement of doctoral supervisors mainly in research activities.

Following the analysis carried out, it is noted that the procedures and regulations are applied consistently and systematically, the coherence of the doctoral path, the transparency of the decision-making processes, the observance of the rules of ethics and academic integrity and the continuous improvement of teaching and research activities are ensured. Cases of ethics violations have not been recorded.

Aspects that constitute best practice examples: The existence of a well-organized Quality Management System, which demonstrates the institutional maturity in the implementation of quality procedures.

**Recommendations:**

Including feedback from PhD students in improving quality assurance processes and monitoring them.

**The indicator is: fulfilled.**

Indicator I.P.C.3.1.2	Members of their own community and other stakeholders are involved in the process of implementing the procedure.
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IOSUD ASE Bucharest, respectively at the level of the Accounting Department, in the process of implementing the internal procedures involves the doctoral supervisors, the members of the guidance and

academic integrity committees, the members of the Accounting Department, the teaching staff, the representatives of the doctoral students and the administrative staff. This approach corresponds to the requirements laid down in Art. 226 et seq. a 12-a, lit. A, Law no. 199/2023 ([legea-invatamanului-superior-nr-199-2023.pdf](#)), which establishes the obligation of the institutions organizing doctoral studies (IOSUD) to ensure the involvement of all academic actors and social partners in the processes of evaluation, monitoring and continuous improvement of the quality of study programs. Also, the involvement of teachers, doctoral students and other stakeholders is aligned with the requirements of GD no. 962/2024 – ARACIS Methodology for External Quality Assessment in Higher Education, which provides that "the institution approves and reviews procedures regarding the conduct of learning, teaching, practical training, research and evaluation activities", emphasizing the participatory and collaborative nature of the quality mechanism. Also, the collaborations with the socio-economic environment are evident, through consultations with employers and institutional partners, who are also involved in the advisory council of the CIG faculty ([https://online-cig.ase.ro/dr/Minuta\\_intalnire\\_ConsiliuConsultativ\\_mai%202025.pdf](https://online-cig.ase.ro/dr/Minuta_intalnire_ConsiliuConsultativ_mai%202025.pdf)).

We note the existence of a solid institutional structure for quality assurance (such as the Ethics Commission, [https://calitate.ase.ro/wp-content/uploads/2025/06/Comisia-pentru-evaluarea-si-asigurarea-calitatii\\_2025.pdf](https://calitate.ase.ro/wp-content/uploads/2025/06/Comisia-pentru-evaluarea-si-asigurarea-calitatii_2025.pdf)), but also external (graduates, employers, economic and institutional partners, professional organizations such as CECCAR, CAFR, ACCA), which confirms the active and constant involvement of members of the academic community and other stakeholders in the process of implementation of quality procedures. In particular, regular meetings and debates are organized with employers, being also involved in the Advisory Council of the CIG faculty ([https://online-cig.ase.ro/dr/Minuta\\_intalnire\\_ConsiliuConsultativ\\_mai%202025.pdf](https://online-cig.ase.ro/dr/Minuta_intalnire_ConsiliuConsultativ_mai%202025.pdf)), within which the skills necessary for insertion into the labor market are identified and adjustments to the discipline sheet are proposed. Through graduate surveys and questionnaires (<https://online-cig.ase.ro/dr/RaportIndirectAssessment-signed.pdf>), the degree of satisfaction with the professional training received is assessed. Collaboration with international educational institutions (<https://international.ase.ro/21/partnership/>), through academic exchanges and adaptation of study programs to the requirements of the European Higher Education Area. Partnerships with the business environment (the list being consulted at the time of the visit), offer doctoral students the opportunity to carry out internships, facilitating the familiarization with the reality in the business environment as well as for the collection of empirical data necessary for doctoral research. At the same time, the representatives of the business environment contribute to the definition and proposal of relevant doctoral topics (<https://doctorat.ase.ro/wp-content/uploads/Admitere/2026-2027/Iulie/Locuri%20si%20teme%20doctorat%202026-2027.pdf>), correlated with the needs and trends of the market.

Also, the monitoring of the implementation of the quality assurance procedures is carried out through annual self-assessment reports ([SD Self-Assessment Report Archive – Accounting – Doctoral Programs in Economics, Law and Administrative Sciences – Bucharest University of Economic Studies](#)); minutes of the meetings of the academic structures ([https://online-cig.ase.ro/dr/SDC\\_SEDINTE\\_ConsiliuSDC\\_Sept2024Nov2025-signed.pdf](https://online-cig.ase.ro/dr/SDC_SEDINTE_ConsiliuSDC_Sept2024Nov2025-signed.pdf)); the use of institutional platforms (Blended Learning (<https://online.ase.ro/login/index.php>), doctoral portal (<portal.doctorat.ase.ro> - Institute of Doctoral Studies of the Bucharest University of Economic Studies); periodic evaluation of the progress of doctoral students.

The analysis of the institutional documents highlights the fact that the involvement of stakeholders in the implementation of the procedures is well organized by including them in the decision-making bodies (SDC, SUD), through systematic mechanisms for collecting feedback (questionnaire, reports, periodic evaluations).

Aspects that constitute best practice examples, the multidimensional involvement of stakeholders (teachers, doctoral students, graduates, the business environment), the use of digital platforms for monitoring and evaluation of doctoral processes and collaboration with professional bodies (CECCAR, CAFR, ACCA), which contribute to the relevance of the program.

#### **Recommendations:-**

The indicator is: fulfilled.

Criterion C.4. Procedures for the periodic evaluation of the quality of the activities of teaching staff, auxiliary teaching staff and administrative staff

Standard S.C.4.1. Procedures	
The application of methodologies and procedures contributes to improving the quality of staff activities.	
Indicator I.P.C.4.1.1	The organizational component analyzes the results of the semester evaluation of teachers carried out by students.

Within IOSUD, the evaluation of the performance of teaching staff by doctoral students is regulated by a set of institutional documents specific to the quality assurance system, such as the Methodology for the periodic evaluation of the quality of teaching and research staff ([https://senat.ase.ro/wp-content/uploads/2023/20230920/11.Hot.Senat%20nr.%20117%20din%2020.09.2023\\_Mod.Metod.ev.p er.a%20cad.did\\_rev.pdf](https://senat.ase.ro/wp-content/uploads/2023/20230920/11.Hot.Senat%20nr.%20117%20din%2020.09.2023_Mod.Metod.ev.p er.a%20cad.did_rev.pdf)), ESA Charter, art. 42 (includes the principle of teacher evaluation) ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%2094%20din%2025.06.2025\\_Inf.adoptarea%20Car tei%20ASE.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%2094%20din%2025.06.2025_Inf.adoptarea%20Car tei%20ASE.pdf)), internal procedures of the Commission for Evaluation and Quality Assurance (CEAC) ([https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20179%20din%2024.09.2025\\_Reg.Comisiei%20de %20Ev.si%20Asig.%20a%20calitatii.pdf?utm\\_source=chatgpt.com](https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20179%20din%2024.09.2025_Reg.Comisiei%20de %20Ev.si%20Asig.%20a%20calitatii.pdf?utm_source=chatgpt.com)); Institutional Regulation for the organization and conduct of doctoral studies (ASE) ([https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025\\_Reg.org.desf.studii %20univ.doctorat.pdf](https://senat.ase.ro/wp-content/uploads/2025/20250625/Hot.Senat%20nr.%20113%20din%2025.06.2025_Reg.org.desf.studii %20univ.doctorat.pdf)). These being in accordance with the national legislative framework, Law no. 199/2023 ([legea-invatamantului-superior-nr-199-2023.pdf](https://www.legislatie.ro/legislatie/legislatie/legea-invatamantului-superior-nr-199-2023.pdf)), ME Order no. 3020/2024 ([https://www.edu.ro/sites/default/files/fisiere%20articole/OM\\_3020-2024.pdf](https://www.edu.ro/sites/default/files/fisiere%20articole/OM_3020-2024.pdf)) and the ARACIS Methodology ([https://www.aracis.ro/wp-content/uploads/2024/08/HG-962\\_2024-Metodologia-ARACIS.pdf?utm\\_source=chatgpt.com](https://www.aracis.ro/wp-content/uploads/2024/08/HG-962_2024-Metodologia-ARACIS.pdf?utm_source=chatgpt.com)).

The evaluation process is carried out annually, by means of standardised questionnaires ([https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziAn1.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziAn1.pdf)), ([https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziTotiAnii.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziTotiAnii.pdf)), administered in electronic format, which ensure the anonymity of the respondents and their accessibility. The evaluation focuses on the main dimensions of the teaching and guidance activity, such as the quality of the teaching and scientific activities carried out within the doctoral program, the efficiency of the collaboration with the doctoral supervisors and with the members of the guidance and academic integrity committees, the degree of satisfaction with the administrative and organizational support provided by the management of the SDS and the IOSUD structures, the accessibility and relevance of the educational resources

The questionnaires are administered through internal institutional platforms, ensuring anonymity and systematic collection of feedback.

The results of the the evaluations ([https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziAn1Raspunsuri.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziAn1Raspunsuri.pdf), [https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziTotiAniiRaspunuri.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziTotiAniiRaspunuri.pdf)) are collected and centralized at institutional level and sent to the director of the Accounting SD. As a result of the discussions, we found that the results of the questionnaire are not discussed hierarchically (Accounting SDS Council, CIG Faculty Council, CEAC). It is not clear what is the purpose of the measures taken after the feedback. At the same time, we note that following the application of the Questionnaire of doctoral students from all specialties, where only 31 respondents participated in the questionnaire, which denotes a low participation rate, it is not a representative number.

**Aspects that constitute best practice examples** The evaluation process is highlighted by being conducted in electronic format, ensuring anonymity and accessibility.

**Recommendations:**

Increasing the participation rate of doctoral students in the evaluation and analysis of results in institutional structures (Councils, CEAC, CSUD).

According to the I.P.C.4.1.1 indicator, the beneficiary questionnaire must be carried out every six months, not annually.

**The indicator is: fulfilled**

### Criterion C.5. Systematically updated internal quality assurance databases

Standard S.C.5.1. Databases	
The HEI uses databases to support internal quality assurance activities.	
Indicator	The organizational component systematically collects and analyzes the data necessary
I.P.C.5.1.1	for the internal quality assurance process.

IOSUD uses institutional platform and information systems (<https://online.ase.ro/login/index.php>) that support the conduct of internal quality assurance (<https://calitate.ase.ro/legislatie/>) activities at university, faculty and doctoral school level. The collection and processing of data relating to educational and research activities is integrated into the institutional quality assurance framework coordinated by the Commission for Evaluation and Quality Assurance (CEAC-ESA) ([https://calitate.ase.ro/wp-content/uploads/2025/12/HS-261-din-17.12.2025\\_Comisia-pentru-evaluarea-si-asigurarea-calitatii.pdf](https://calitate.ase.ro/wp-content/uploads/2025/12/HS-261-din-17.12.2025_Comisia-pentru-evaluarea-si-asigurarea-calitatii.pdf)) and supported by specialised administrative structures (<https://calitate.ase.ro/legislatie/>), as well as (CSUD) and the Councils of Doctoral Schools.

Within the doctoral field of Accounting, organized by *SDD Accounting*, the relevant data for quality assurance are collected through several mechanisms, including the official CSUD website (<https://doctorat.ase.ro/>), the SD Accounting website (<https://doctorat.ase.ro/programe/contabilitate/>), the annual activity reports (<https://doctorat.ase.ro/programe/contabilitate/>) of the doctoral school, which includes information on teaching activities, research performance and progress of doctoral students; periodic surveys on doctoral students' satisfaction with teaching ([https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziAn1.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziAn1.pdf)), ([https://online-cig.ase.ro/dr/CSUD\\_ChestionarDoctoranziTotiAnii.pdf](https://online-cig.ase.ro/dr/CSUD_ChestionarDoctoranziTotiAnii.pdf)), guidance and administrative support from *the Accounting SD.*, monitoring scientific results through the annual evaluation of doctoral students, such as publications in indexed journals, participation in conferences and involvement in research projects. These are carried out with the help of institutional information systems, which support the monitoring of doctoral activities and academic performance through Blended Learning (<https://online.ase.ro/login/index.php>) and the use of the Portal (<https://portal.doctorat.ase.ro/>) dedicated to doctoral students, as well as the performance of doctoral supervisors.

The organizational component of IOSUD ensures the systematic collection and analysis of data relevant to internal quality assessment, including regarding the activity of doctoral supervisors through the supervisor's evaluation sheet (<https://online-cig.ase.ro/dr/ModelFisaEvaluare.pdf>). In this regard, coherent and relevant criteria have been established for evaluating the activity of doctoral supervisors, which aim at scientific performance, participation in research projects and contribution to the development of the academic environment, etc. Following discussions with the doctoral supervisors and the heads of the research centers, the need to establish coherent criteria for evaluating the activity of the doctoral supervisors was noticed, by introducing relevant criteria regarding their activity in the research center.

The data related to these criteria are periodically collected and analyzed within the structures responsible for quality assurance (e.g. CEAC, CSUD), being consulted at the time of the visit.

The analyzed information indicates that ASE has a digital platform for the systematic collection and analysis of data relevant to internal quality assurance (with reference to the activity of doctoral students and supervisors) that allows *SDD Accounting* to obtain quantitative and qualitative information on the functioning of doctoral programs. Overall, the available evidence demonstrates that the organisational component (IOSUD) systematically collects and analyses the data necessary for the internal quality assurance process, meeting the requirements of the performance indicator.

Examples of good practice include the integration of institutional databases and monitoring tools into the IOSUD quality assurance system, the systematic preparation of annual activity reports for SDs in support of programme evaluation.

#### Recommendations:

Introduction of relevant criteria for evaluating the activity of doctoral supervisors regarding their activity in the research center.

#### The indicator is: fulfilled

Criterion C.6. Transparency of information of public interest, including information on the programmes and fields of study offered, as well as transparency on certificates, diplomas and related qualifications

Standard S.C.6.1. Transparency	
The organizational component ensures the transparency of information, according to the legal provisions.	
Indicator I.P.C.6.1.1	The organizational component ensures the publication and access to information of public interest regarding the evaluated study program.

IOSUD through the official website (<https://www.ase.ro/>), as well as on the CSUD website (<https://doctorat.ase.ro/>), the doctoral portal (operational tool) (<https://calitate.ase.ro/legislatie/>), the information section of public interest (<https://ase.ro/comunicare/informatii-de-interes-public/>), the doctoral portal (tool) (<https://portal.doctorat.ase.ro/>), ensures the transparency of information on doctoral schools, study programmes, admission, doctoral supervisors and institutional activities, institutional regulations ([https://doctorat.ase.ro/legislatie/?utm\\_source=chatgpt.com](https://doctorat.ase.ro/legislatie/?utm_source=chatgpt.com)), which comply with national legislation such as Law No 544/2001 on free access to information of interest public ([https://www.edu.ro/sites/default/files/fi%C8%99iere/Minister/2016/Transparenta/2016/544/LEGE\\_544-2001\\_actualizata-aug2016.pdf](https://www.edu.ro/sites/default/files/fi%C8%99iere/Minister/2016/Transparenta/2016/544/LEGE_544-2001_actualizata-aug2016.pdf)), Law no. 199/2023 art 126, letter e ([legea-invatamanului-superior-nr-199-2023.pdf](https://www.edu.ro/sites/default/files/fisiere%20articole/OM_3020-2024.pdf)), ME Order no. 3020/2024 ([https://www.edu.ro/sites/default/files/fisiere%20articole/OM\\_3020-2024.pdf](https://www.edu.ro/sites/default/files/fisiere%20articole/OM_3020-2024.pdf)) and ARACIS ([https://www.aracis.ro/wp-content/uploads/2024/08/HG-962\\_2024-Metodologia-ARACIS.pdf?utm\\_source=chatgpt.com](https://www.aracis.ro/wp-content/uploads/2024/08/HG-962_2024-Metodologia-ARACIS.pdf?utm_source=chatgpt.com)) standards and university governance principles. ASE operates under the statute approved by the Senate, which promotes transparency, public accountability and access to information of interest to members of the academic community and external stakeholders.

Information on doctoral programs in the field of accounting is organized through *the Accounting Department* (<https://doctorat.ase.ro/programe/contabilitate/>), is disseminated through the institution's official website and other communication platforms. These include the Doctoral Portal (Operational Tool) (<https://doctorat.ase.ro/programe/contabilitate/>), the Doctoral Portal (Operational Tool) (<https://doctorat.ase.ro/admitere/>), Academic Regulations (<https://doctorat.ase.ro/legislatie/>), Governance Structures (<https://doctorat.ase.ro/legislatie/>), doctoral coordinators (<https://doctorat.ase.ro/programe/contabilitate/>) with the publication of their CV and research activities.

IOSUD also uses online communication channels and social media platforms (email, Facebook (<https://www.facebook.com/asecig>), LinkedIn, Instagram, consulted at the visit) to disseminate relevant information to students, graduates, employers and other stakeholders, ensuring the accessibility and visibility of relevant information.

In addition, the rector's institutional reports (<https://www.ase.ro/universitatea/conducerea/rapoarte-anuale-rector/>) are made available to the academic community and other stakeholders, ensuring transparency in decision-making processes and institutional governance.

The publication of relevant academic information through the institutional websites CSUD (<https://www.ase.ro/>) and the *Accounting SDS* (<https://doctorat.ase.ro/programe/contabilitate/>), ensures transparency and access to relevant information on doctoral activity, information on the management and composition of the doctoral school board, doctoral supervisors (including areas of expertise, CVs and

contact details (<https://doctorat.ase.ro/programe/contabilitate/>), annual self-assessment reports (<https://doctorat.ase.ro/programe/contabilitate/>).

The analysis highlights the implementation of effective mechanisms to ensure transparency of information, and the available evidence indicates that IOSUD ensures the publication and access to information of public interest regarding the evaluated doctoral program.

At the time of the visit, from their own observations and from the discussions with the beneficiaries, from the analysis of the answers to the questionnaires by the doctoral students, it is found that on the web pages of the CSUD of the Accounting Doctoral School, the information referring to the doctoral students is, but it is fragmented, often difficult to find.

Aspects that are examples of good practices are related to the publication of institutional regulations and information related to doctoral programs through the official website of IOSUD which ensures transparency.

#### Recommendations:

Centralization of essential information on the doctoral program (admission, regulations, leaders, activities) in a Doctoral Student's Guide uploaded on the front page the CSUD website.

The indicator is: fulfilled.

Indicator I.P.C.6.1.2	The organizational component ensures the transparency of decision-making processes.
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At *IOSUD*, decision-making processes are regulated through institutional governance structures and internal regulations ([intern.pdf](#)) that promote transparency, accountability and participation of members of the academic community. The functioning of the university is based on the University Charter ([Senate Decision no. 94 of the 25.06.2025 Inf.adoption of the ASE.pdf Charter](#)), which establishes principles such as transparency in decision-making, public accountability and consultation with representatives of the academic community and social partners. The decision-making processes regarding doctoral studies are carried out at the level of the following structures such as the *Council for Doctoral Studies (CSUD)* (<https://doctorat.ase.ro/programe/contabilitate/>) and the portal for legislation ([https://doctorat.ase.ro/legislatie/?utm\\_source=chatgpt.com](https://doctorat.ase.ro/legislatie/?utm_source=chatgpt.com)), the *SDS Accounting Council* (<https://doctorat.ase.ro/programe/contabilitate/>), Faculty Council (<https://cig.ase.ro/consiliul-facultatii/>), ASE Senate ([https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20179%20din%2024.09.2025\\_Reg.Comisiei%20de%20Ev.si%20Asig.%20a%20calitatii.pdf?utm\\_source=chatgpt.com](https://senat.ase.ro/wp-content/uploads/2025/20250924/Hot.Senat%20nr.%20179%20din%2024.09.2025_Reg.Comisiei%20de%20Ev.si%20Asig.%20a%20calitatii.pdf?utm_source=chatgpt.com)). Transparency is also ensured by publishing documents and decisions on the institutional website (ASE Senate Decisions (<https://senat.ase.ro/hotarari/>), Doctoral Legislation (CSUD) ([https://doctorat.ase.ro/legislatie/?utm\\_source=chatgpt.com](https://doctorat.ase.ro/legislatie/?utm_source=chatgpt.com)), information on quality assurance and institutional procedures (<https://calitate.ase.ro/legislatie/>), information of public interest ASE (<https://ase.ro/comunicare/informatii-de-interes-public/>).

Within the doctoral field of Accounting, organized by *the SDR Accounting*, transparency is ensured by the publication on the official platform (<https://doctorat.ase.ro/programe/contabilitate/>) of the relevant decisions and announcements adopted by the CSUD (<https://doctorat.ase.ro/programe/contabilitate/>), and the decision-making processes are carried out through governance structures such as the *SDR Accounting Council* (<https://doctorat.ase.ro/programe/contabilitate/>), which include representatives of doctoral supervisors, doctoral students and external members with recognised scientific or professional expertise. These mentioned being in accordance with the national framework, Law no. 199/2023 ([legea-invatamantului-superior-nr-199-2023.pdf](https://www.legislatie.ro/legislatie/articol/199-2023)), ME Order no. 3020/2024 ([https://www.edu.ro/sites/default/files/fisiere%20articole/OM\\_3020-2024.pdf](https://www.edu.ro/sites/default/files/fisiere%20articole/OM_3020-2024.pdf)) and the ARACIS methodology ([https://www.aracis.ro/wp-content/uploads/2024/08/HG-962\\_2024-Metodologia-ARACIS.pdf?utm\\_source=chatgpt.com](https://www.aracis.ro/wp-content/uploads/2024/08/HG-962_2024-Metodologia-ARACIS.pdf?utm_source=chatgpt.com)).

Institutional structures responsible for quality assurance, *the Commission for Evaluation and Quality Assurance (CEAC-ESA)* by the Activity Regulation ([Page. 43 of 52](https://senat.ase.ro/wp-</a></p></div><div data-bbox=)

[content/uploads/2025/20250924/Hot.Senat%20nr.%20179%20din%2024.09.2025\\_Reg.Comisiei%20de%20Ev.si%20Asig.%20a%20calitatii.pdf?utm\\_source=chatgpt.com](#)) It also contributes to the transparency of the decision-making process by analysing the results of evaluations and proposing measures to improve educational and research activities. The results of internal evaluations and institutional reports (<https://www.ase.ro/universitatea/conducerea/rapoarte-anuale-rector/>) are communicated to relevant academic bodies, including the Senate, ensuring transparency in the governance and management of educational activities.

The information analysed demonstrates that the ESA has clearly established governance tools that ensure transparency in decision-making processes related to doctoral activity. The participation of doctoral supervisors, doctoral students' representatives and external members in doctoral school councils contributes to inclusive and participatory governance.

Aspects that constitute examples of good practices refer to the systematic publication of Senate decisions and institutional documents on the official website. Clear structuring of the decision-making process and the involvement of several institutional levels that contribute to the coherence and legitimacy of decisions. Also, the online availability of documents and free access to them facilitates the information of stakeholders and ensures the traceability of decision-making processes.

**Recommendations:-**

**The indicator is: fulfilled.**

**Criterion C.8. Participation in external evaluation processes, in accordance with the law**

Standard S.C.8.1. Compliance with the external evaluation obligation	
The higher education institution is subject to external quality assessment, according to the legal provisions.	
Indicator I.P.C.8.1.1	The organizational component carries out the procedures related to the external quality assessment process, with the aim of organizing the evaluated study program, according to the legal provisions.

IOSUD periodically undergoes the external quality assessment processes carried out by ARACIS, in accordance with the provisions of Article 61, Article 103, Law no. 199/2023 ([legea-invatamantului-superior-nr-199-2023.pdf](#)), which stipulates that the external assessment of the quality of education is carried out periodically, according to the methodologies approved by Government decision.

According to GD no. 962/2024 ([https://www.aracis.ro/wp-content/uploads/2024/08/HG-962\\_2024-Metodologia-ARACIS.pdf?utm\\_source=chatgpt.com](https://www.aracis.ro/wp-content/uploads/2024/08/HG-962_2024-Metodologia-ARACIS.pdf?utm_source=chatgpt.com)), the institutions organizing doctoral studies (IOSUD) must carry out the self-assessment procedures in a documented manner, prepare the Internal Evaluation Report and submit to ARACIS the complete documentation (annexes, evidence, internal audit reports), in order to the external evaluation of the areas of doctoral studies.

ASE Bucharest holds the "High Degree of Trust" (<https://calitate.ase.ro/legislatie/>) rating, granted by the ARACIS report of 27.04.2023, which confirms the compliance of institutional processes with national and European quality standards. In this context, *SDD Accounting* has prepared the Internal Evaluation Report for the Accounting field, in compliance with the methodological requirements provided in GD 962/2024 ([https://www.aracis.ro/wp-content/uploads/2024/08/HG-962\\_2024-Metodologia-ARACIS.pdf?utm\\_source=chatgpt.com](https://www.aracis.ro/wp-content/uploads/2024/08/HG-962_2024-Metodologia-ARACIS.pdf?utm_source=chatgpt.com)), regarding the structure of the report and annexes. The submitted documentation includes the Self-Assessment Report, the curriculum, the list of accredited doctoral supervisors, internal procedures and annexes with evidence regarding human resources and infrastructure, etc.

ASE Bucharest has a consolidated experience in external quality assessment processes and complies with the obligations provided by the national legislation ([Institutional Evaluations Archive • ARACIS](#)), also complying with the provisions of Law 199/2023 ([legea-invatamantului-superior-nr-199-2023.pdf](#)), and the ARACIS standards (Results of Bachelor's Degree Evaluations,

([https://www.aracis.ro/evaluari\\_licenta/?fwp\\_universitate=academia-de-studii-economice-din-bucuresti&fwp\\_domenii=contabilitate](https://www.aracis.ro/evaluari_licenta/?fwp_universitate=academia-de-studii-economice-din-bucuresti&fwp_domenii=contabilitate)) Master's Degree Evaluation Results ([https://www.aracis.ro/evaluari-master/?fwp\\_universitate=academia-de-studii-economice-din-bucuresti&fwp\\_domeniu\\_master=contabilitate](https://www.aracis.ro/evaluari-master/?fwp_universitate=academia-de-studii-economice-din-bucuresti&fwp_domeniu_master=contabilitate)), \_\_\_\_\_ Doctoral Evaluation Results ([https://www.aracis.ro/evaluari\\_iosud/?fwp\\_universitate=academia-de-studii-economice-din-bucuresti](https://www.aracis.ro/evaluari_iosud/?fwp_universitate=academia-de-studii-economice-din-bucuresti))).

IOSUD has demonstrated this compliance by obtaining the "High Degree of Trust" rating (*Bucharest University of Economic Studies*), the University organizes and manages the activities necessary for the external evaluation, ensuring the collection and transmission of all documents required by the accreditation and evaluation bodies.


The analysis showed that at institutional level, the CSUD implements the procedures specific to the external evaluation by preparing and approving the self-evaluation reports (RAI/REE); collecting and organizing evidence related to ARACIS indicators; involvement of institutional structures (CEAC, CSUD, doctoral schools); providing logistical and informational support for the evaluation visits.

Aspects that constitute best practice examples: Institutional transparency and active collaboration with ARACIS. A strengthened quality culture.

**Recommendations –**

**The indicator is: fulfilled.**

**IV. SWOT Analysis**

<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>✓ Well-defined, functional institutional, organizational and research infrastructure;</li> <li>✓ Transparency and permanent updating of internal regulations;</li> <li>✓ Modern study spaces and appropriate facilities that contribute to the creation of a conducive learning environment;</li> <li>✓ Doctoral coordinators and teaching staff who hold the necessary professional qualifications and skills, being sufficient and having international visibility;</li> <li>✓ Active involvement of teachers, students and representatives of the socio-economic environment (CECCAR, CAFR, ACCA, employers) in decision-making processes;</li> <li>✓ Offering the possibility to carry out the doctoral program in English;</li> <li>✓ The participation of professors from abroad in thesis defense committees and in guidance and academic integrity commissions and in the defense of teaching hours;</li> <li>✓ Inclusion in research activities, in the organization of scientific events of doctoral students;</li> <li>✓ Application and compliance with the admission methodology, approved by the Senate every year;</li> </ul>	<p>INTERNAL FACTORS</p> 	<p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>✓ The existence of doctoral supervisors who do not yet have doctoral students in coordination;</li> <li>✓ The need to ensure flexibility in the learning process by including and presenting optional subjects in the educational package;</li> <li>✓ Intensifying efforts to increase the number of doctorates in international co-supervision;</li> <li>✓ Lack of public, statistical analyses on admission results;</li> <li>✓ The need to formalize processes (e.g. feedback from doctoral students, improvements) and to involve alumni in their review processes;</li> <li>✓ Relatively limited number of mobilities compared to the total number of doctoral students (participation still uneven).</li> </ul>
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<ul style="list-style-type: none"> <li>✓ Digitization of the admission process, fully online registration and transparency/publication of results on the website;</li> <li>✓ Distribution of places by priority categories, financial facilities.</li> <li>✓ Monitoring the doctoral course through digital platforms;</li> <li>✓ The existence of an institutional regulatory framework for complete quality management;</li> <li>✓ Active involvement of teachers in the development of international collaborations.</li> </ul>		
<b>SWOT analysis</b>		
<p><b>Opportunities:</b></p> <ul style="list-style-type: none"> <li>✓ Prerequisites to attract more PhD students thanks to partnerships with universities abroad and results in ASE's international rankings;</li> <li>✓ Facilitating the transfer of knowledge to the economic environment due to the applicative nature of the research topics;</li> <li>✓ Including financial support by ASE for academic exchanges, a prerequisite for the development of future collaborations;</li> <li>✓ Development of advanced IT tools for assessment;</li> <li>✓ Applying the feedback of doctoral students in process improvement;</li> <li>✓ Active involvement of graduates in mentoring and evaluation;</li> <li>✓ Increasing transparency through data publishing;</li> <li>✓ Increasing participation in virtual mobilities and international online programmes.</li> </ul>	<p><b>EXTERNAL FACTORS</b></p>	<p><b>Threats:</b></p> <ul style="list-style-type: none"> <li>✓ The demographic decline that leads to the continuous decrease of the school population;</li> <li>✓ Geo-political instability and underfunding of education;</li> <li>✓ Competition from other international universities in attracting PhD students and partnerships;</li> <li>✓ Frequent changes in assessment standards (ARACIS, CNATDCU, national legislation) that may create difficulties in maintaining a stable quality assurance system.</li> <li>✓ Probability of delays in completing the thesis, due to a low interest on the part of some doctoral students in completing doctoral theses;</li> <li>✓ Passive participation of doctoral students in the feedback process;</li> <li>✓ Possible technical difficulties of the platforms.</li> </ul>

## V. Compliance with standards and performance indicators and recommendations

No	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
<b>DOMAIN A. Institutional capacity</b>			
1.	<p><b>I.P.A.1.1.1</b> For delivering the study programme/domain, the HEI has adequate organisational components and an adequate management system, which operate based on methodologies, regulations and procedures that are periodically reviewed as required by law.</p>	F	<p>Initiating the necessary actions with the responsible structures within ASE in order to update <i>the Internal Regulation</i> according to the Higher Education Law no. 199/2023 and other applicable regulations.</p>

No	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
2.	<b>I.P.A.1.2.1</b> The opinions of the faculty and department members, of the subsidiary or extension and of other stakeholders are considered in the process of adopting and revising methodologies, regulations and implementation procedures.	F	-
3.	<b>I.P.A.2.1.1</b> The HEI legally owns venues for the related education, research and administrative processes, as well as for services for students, doctoral students and trainees, thus providing an enabling environment for living and studying, including for disabled persons. Optimal venues are also provided for activities of the staff. Such venues are adequately equipped.	F	Ensuring the possibility of using an additional room at the headquarters of the doctoral school for occasional meetings between the doctoral supervisor and the doctoral student, in the event that room B504 is scheduled for other activities (request expressed by doctoral students, doctoral supervisors).
4.	<b>I.P.A.2.2.1</b> The movable and immovable assets are properly maintained to ensure optimal conditions for studying, living and research, as well as for work.	F	-
5.	<b>I.P.A.3.1.1</b> The human resources of the organisational component are suitable to perform the activities pertaining to the evaluated study programme/domain. The teaching staff has the required qualifications and professional competences to teach the subject matters assigned to them in the job list.	F	Monitoring the fulfillment of the provisions of the CNATDCU methodology and of Article 22 paragraph 5 letter c), d), e) of the <i>Institutional Regulation for the organization and conduct of doctoral studies</i> . Increase the number of doctoral students coordinated in international co-supervision. Increase the number of specialists invited from foreign universities in doctoral thesis committees.
6.	<b>I.P.A.3.1.2</b> The HEI ensures professional and personal development for its staff.	F	-
7.	<b>I.P.A.3.2.1</b> Recruitment procedures comply with the provisions of the law, and are established and carried out transparently.	F	-
8.	<b>I.P.A.4.1.1</b> The organisational component uses IT tools in its own procedures, to improve access and provide good quality services for the members of its own community and the indirect beneficiaries of education.	F	Correlation of the coding of the university management information system – SIMUR with the updated information in the curriculum.
<b>DOMAIN B. Educational efficacy</b>			
9.	<b>I.P.B.1.1.1</b> The study programme is developed and structured according to the expected learning outcomes, and organised based on transferable study credits. It includes all learning, teaching, practical training, research and evaluation experiences, which,	F	Correlating all the information in the curriculum with that in the discipline sheets posted on the institution's website, (e.g. discipline category). Explanation of the abbreviations used in <i>the Curriculum</i> for the type and category of the subject.

No	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
	together, lead to a higher education qualification.		<p>Inclusion of the subject category in the subject sheets.</p> <p>Completion of the process of updating the discipline sheets with the learning outcomes.</p> <p>Assessing the possibility of including optional subject packages in the curriculum.</p> <p>Analyzing the possibility of developing the curricula by introducing new disciplines (<i>Econometrics, Ethical Use of AI</i>) and expanding the teaching hours with applied activities (request expressed by doctoral students, doctoral supervisors).</p>
10	<b>I.P.B.2.1.2</b> The expected learning outcomes are correlated with the competences required by those occupations, according to the occupational standards and/or the European Skills, Competences and Occupations (ESCO).	F	-
11	<b>I.P.B.3.1.1</b> The organisational component ensures implementation of the student-centred learning in the curriculum and through the teaching strategies used in the learning and teaching activities and experiences.	F	-
12	<b>I.P.B.3.1.2</b> The organisational component ensures opportunities for students to participate in academic mobility programmes organised in person and/or virtually.	F	Increasing the degree of participation in international mobility of doctoral students from DSUD Accounting.
13	<b>I.P.B.3.2.1</b> The organisational component provides fair opportunities for students, in line with their potential and aspirations, taking into account the diversity of learning styles and abilities.	F	-
14	<b>I.P.B.4.1.1</b> The organisational component provides students, including those with special educational needs/disabilities, with access to resources and services designed to support the learning process, adequate for the individual learning needs, the study domain, the study cycle, and the form of organisation of the study programme.	F	-
15	<b>I.P.B.5.1.1</b> Learning outcomes are adequately described, and they support understanding of the students' and teachers' expectations regarding the content of the subject matters in the curriculum.	F	Periodically updating the bibliography related to the subjects in the curriculum and including it in the subject sheets, for recent and relevant sources in the field.

No	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
16	I.P.B.5.1.2 Achievement of the learning outcomes is checked in ongoing examinations and study completion exams.	F	-
17	I.P.B.7.1.1 The organisational component applies the admission procedures.	F	-
18	I.P.B.7.1.2 Admission in higher education study programmes complies with the principles of fairness and equal opportunities, and with the establishment of support measures to ensure access of vulnerable groups at social and educational risk, including candidates with special educational needs and/or disabilities.	F	Explicit detailing in <i>the Regulation on the organization and conduct of the admission competition to doctoral degree programs</i> , of the measures dedicated to candidates with disabilities and special needs.
19	I.P.B.7.2.1 The organisational component applies the regulations concerning the students' professional activity.	F	Elaboration of an integrated "Doctoral Student's Guide", which would centralize all relevant information (admission, rights, obligations, stages, procedures, purpose, appeal), in order to increase the accessibility and transparency of information. Periodic analysis within the relevant decision-making structures (CSUD, SDS Accounting Council, CIG Faculty Council) of the results of the evaluation of doctoral students, establishment of improvement measures and their monitoring.
20	I.P.B.8.1.1 The organisational component carries out international cooperation actions supporting mobility of the members of its own community and collaboration in academic and research activities.	F	-
21	I.P.B.9.1.1 Learning based on scientific investigation and research results support and are capitalised upon in achieving the learning outcomes envisaged through the study programme.	F	Increase the number of PhD students involved in research projects.
22	I.P.B.9.2.1 The results of scientific research are visible at national and international level in that scientific domain, and capitalised upon in an adequate manner.	F	-
<b>DOMAIN C. Quality management</b>			
23	I.P.C.1.1.1 The organisational component consistently applies the procedures, and proves their impact on quality assurance.	F	-
24	I.P.C.1.2.1 The opinions of the members of its own community and of other stakeholders are taken into account in the procedure implementation process.	F	-

No	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
25	<b>I.P.C.2.2.2.</b> The academic ethics commission operates based on the regulation approved by the University Senate, and performs actions that are compliant with the law, independently from any other structure or person in the higher education institution.	F	Assess the possibility to decrease the maximum limit of the percentage of similarity specified by the Institutional Regulation accepted for the first coefficient, in order to increase the requirements regarding the originality of doctoral students' theses and reports.
26	<b>I.P.C.3.1.1</b> The organisational component consistently applies the procedures, and proves their impact on quality assurance.	F	Including feedback from PhD students in improving quality assurance processes and monitoring them.
27	<b>I.P.C.3.1.2</b> Members of its own community and other stakeholders are involved in the procedure implementation process.	F	-
28	<b>I.P.C.4.1.1</b> The organisational component analyses the results of the students' biannual evaluation of teachers.	F	Increasing the participation rate of doctoral students in the evaluation and analysis of results in institutional structures (Councils, CEAC, CSUD). According to the I.P.C.4.1.1 indicator, the beneficiary questionnaire must be carried out every six months, not annually.
29	<b>I.P.C.5.1.1</b> The organisational component systematically collects and analyses data required for the internal quality assurance process.	F	Introduction of relevant criteria for evaluating the activity of doctoral supervisors regarding their activity in the research center.
30	<b>I.P.C.6.1.1</b> The organisational component ensures publication and access to information of public interest regarding the evaluated study programme.	F	Centralization of essential information on the doctoral program (admission, regulations, leaders, activities) in a Doctoral Student's Guide uploaded on the front page the CSUD website.
31	<b>I.P.C.6.1.2</b> The organisational component ensures transparent decision-making processes.	F	-
32	<b>I.P.C.8.1.1</b> The organisational component carries out the procedures pertaining to the external quality evaluation process, aiming to organise the evaluated study programme as provided by the law.	F	-

Summary Table of Performance Indicators – Degree of Fulfillment

Domain Rating	Number of Performance Indicators		
	Fulfilled	Partially fulfilled	Unfulfilled
Domain A. Institutional capacity	8	-	-
Domain B. Educational efficacy	14	-	-
Domain C. Quality management	10	-	-
Total	32	-	-

## VI. Conclusions

For the doctoral study program in *Accounting* organized by the *Doctoral School of Accounting* within ASE Bucharest, evaluated based on the results of the verification procedures applied before and during the evaluation visit carried out by the designated external evaluation committee, in the context of art.63 of the *Decision no. 962/2024 on the approval of the Methodology for external evaluation of the quality of education in higher education*, resulted **in the fulfillment of all academic quality standards**. Specifically, some recommendations were specified in the external evaluation report, along with a SWOT analysis containing the assessments of the external evaluation commission regarding the essential aspects related to the organization of the evaluated doctoral study program. In this regard, we highlight:

At the level of the academic year 2025/2026, within the doctoral field of Accounting, there were enrolled on October 1, 2025, a number of 60 doctoral students, and on the time of the visit 59. The number of doctoral supervisors, members of the *Doctoral School of Accounting* at the time of the visit is 33. In the period evaluated (2021/2026) the number of doctoral students is between 75 and 59, and the number of doctoral supervisors between 30 and 36. At the time of the visit, the doctoral students divided into years of study are: year I-13, year II-11, year III-14 and IV-14. Of the 59 doctoral students, 38 are in the budget. There are 31 ASE PhD supervisors, and at the time of the visit 24 members of the *Doctoral School of Accounting* have between one and seven doctoral students in coordination. The doctoral coordinators and the teaching staff who teach the four disciplines in the curriculum have the necessary qualifications and professional competences, being sufficient, which results from the evaluation of the suitability of the teaching staff for the activities of the evaluated study program. The international visibility of doctoral supervisors resulting from their scientific achievements is noteworthy.

PhD students understand the expectations of PhD coordinators by receiving the necessary information during their studies. These expectations are made known to them at the beginning of the doctoral study program and whenever necessary during each semester. PhD students believe that they are given full access to the necessary resources, appreciate the competence of doctoral coordinators through the set of values offered for completing research topics and coordinating research activities. The graduates appreciated the content of the study program through its usefulness in the activities in which they are engaged in the labor market, highlighting its contribution to the development of advanced skills and to the expansion of career opportunities. The meetings with the majority of stakeholders emphasized the active involvement of teachers, students and representatives of the socio-economic environment in decision-making processes, through their participation in management structures and advisory mechanisms. This contributes to increasing the relevance and legitimacy of the decisions taken, as well as to the continuous adaptation of study programmes and research activities to the requirements of the academic and professional environment.

From the perspective of internationalization, the existence of dedicated institutional mechanisms (Erasmus+ Office, international agreements, integration of mobilities in IDPs) and the active participation of doctoral students in scientific mobilities and events confirm a good level of international openness. However, there is potential for growth in terms of participation and diversification of opportunities.

In terms of inclusion and equity, the university provides an appropriate framework adapted to the diverse needs of students, supported by specialized services and accessible infrastructure, contributing to the creation of an inclusive educational environment.

Regarding educational and research resources, the analysis confirms the existence of a modern academic ecosystem, based on digital platforms, access to databases and bibliometric support, which facilitates the development of research skills and scientific performance.

The process of defining and evaluating learning outcomes is rigorous, transparent and aligned with national standards, ensuring continuous monitoring of the progress of doctoral students and the relevance of the acquired skills.



Following the visit to ASE, the Doctoral School of Accounting, the ARACIS External Commission for the evaluation of the quality of the field of doctoral studies **in Accounting**, unanimously decided to maintain **the accreditation** of the evaluated field.

*Proposal and justification of a decision.*

- a) **Maintaining accreditation (MAC);**

## VII. Annexes

The ARACIS External Commission for the Quality Evaluation of the Doctoral Studies Program **in Accounting** has documented the internal evaluation report submitted to ARACIS and has applied other evaluation procedures with results shown in:

- Calendar of the visit
- Minutes of stakeholder discussions
- Annex 1 Evolution of PhD supervisors and PhD students in the field of Accounting
- Annex 2 Examples of stakeholder proposals for regulatory adoption and revision
- Annex 3 Evidence of the maintenance of immovable and movable property
- Annex 4 Evidence on human resources
- Annex 5 Competence matching and learning outcomes
- Annex 6 Examples of stakeholder views considered in the implementation process of the procedures