

The Romanian Agency for Quality Assurance in Higher Education



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

Higher Education Institution/Education Provider Organization:	"Ștefan cel Mare" University of Suceava
Doctoral School:	Doctoral School of Socio-Human Sciences IOSUD-USV
Doctoral Domain:	Accounting
The objective of the external evaluation:	Maintaining accreditation (MAC)



**THE ROMANIAN AGENCY FOR QUALITY ASSURANCE IN HIGHER
EDUCATION**

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Members of the ARACIS Evaluation Panel

No.	Last Name and First Name	Team role	Signature
1.	Professor Ionescu Bogdan-Ştefan, PhD	Evaluation Expert – Chair of the Evaluation Panel	
2.	Professor Copăceanu Cristina, PhD	International Evaluation Expert - member	
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I. Introduction

- Contextul evaluării

This External Quality Evaluation Report (REE) was prepared by the ARACIS Committee of Evaluating Experts within the periodic external evaluation procedure for maintaining the accreditation of the Accounting doctoral university studies field, organized within the Doctoral School of Socio-Human Sciences under the Doctoral University Studies Organizing Institution (IOSUD) – "Ștefan cel Mare" University of Suceava. The external evaluation visit took place between June 29-30, 2026.

Composition of the External Evaluation Committee:

- Professor Ionescu Bogdan-Ștefan, PhD - Bucharest University of Economic Studies (coordinator),
- Professor Copăceanu Cristina, PhD - "Constantin Stere" University of European Political and Economic Studies, Chișinău, Republic of Moldova (international evaluator), and
- PhD Student Christian-Gabriel Ștrempel - "Transilvania" University of Brașov (student evaluator).

In order to prepare this report, the committee analyzed the Internal Evaluation Report (REI), the Progress Report on the implementation of the recommendations formulated following the previous external evaluation ([Annex I.3.2](#)), the supporting documents and annexes made available by the institution, the public information available on the [university's website](#), as well as the additional documents provided during the evaluation process. The evaluation process included documentary analysis, verification of public information and evidence uploaded to the platform, as well as activities carried out during the on-site visit. Meetings were organized with the University's management, representatives of IOSUD and of the Doctoral School of Socio-Human Sciences, doctoral supervisors, doctoral students, graduates, employers, and administrative staff. Additionally, the spaces designated for teaching and research activities, the laboratories, the university library, and the infrastructure used in carrying out doctoral university studies were visited.

- Descrierea instituției

"Ștefan cel Mare" University of Suceava (USV), established by Government Decision of Romania [no. 225 of March 7, 1990](#), continues the tradition of higher education in Suceava [which began in 1963](#) through the establishment of the Pedagogical Institute of Suceava. Currently, USV is a comprehensive university, organized into [11 faculties](#) and two doctoral schools ([Link I.2.1](#) and [Link I.2.2](#)), which provide study programs at all three university cycles and carry out education, research, and innovation activities in various fundamental fields. According to the [University Charter](#), the institution's mission is oriented towards generating and disseminating knowledge through education and research, training highly qualified specialists, and promoting an academic environment based on quality, innovation, and national and international cooperation. The university's governance system is organized in accordance with the provisions of national legislation and the [University Charter](#), with the institution's leadership being ensured by the [University Senate](#), the [Administrative Council](#), and the Rector.



Doctoral university studies are organized within IOSUD–USV, under the coordination of the Council for Doctoral University Studies (CSUD), through the two accredited doctoral schools. At the time of the evaluation, IOSUD-USV was organizing doctoral university studies in [14 fields](#), of which [six within the Doctoral School](#) of Socio-Human Sciences: Business Administration, Accounting, Economics, Philology, Philosophy, and History. The activity of this doctoral school is supported by [49 doctoral supervisors](#), distributed according to the accredited university study fields.

From a quality assurance perspective, "Ștefan cel Mare" University of Suceava implements an institutional system for managing and evaluating the quality of teaching, research, and administrative activities, in accordance with institutional regulations and ARACIS methodology. At the institutional level, the university has periodically undergone external evaluation procedures carried out by ARACIS, with the most recent institutional evaluation, completed in 2025, concluding with the award of the ["High Level of Trust"](#) rating.

- **Descrierea domeniului de doctorat**

The Accounting doctoral university studies field is organized within the Doctoral School of Socio-Human Sciences under IOSUD – "Ștefan cel Mare" University of Suceava and operates within the Faculty of Economics, Administration and Business. The field was established in 2009, and the first admission session for doctoral university studies was organized in the 2010-2011 academic year. At the time of the evaluation, the field's activity is ensured by 8 doctoral supervisors, of whom 5 are tenured members of IOSUD-USV (see table 1 – REI page 16), with doctoral students enrolled both in state-funded and fee-paying positions. Compared to the periodic external evaluation conducted in 2021, the information presented in the Internal Evaluation Report, the ARACIS Progress Report, and the supporting documents analyzed by the committee highlight the field's evolution in terms of academic resources and the organization of doctoral studies.

During the evaluated period, 3 new doctoral supervisors were qualified, and 2 others became affiliated with IOSUD–USV (REI, page 11, [ARACIS Progress Report, 06.05.2025](#)). At the same time, the public defense committees for doctoral theses were diversified through the involvement of scientific reviewers from universities in Romania and abroad, and funding opportunities for doctoral activity were developed through institutional and national projects. The field's evolution is also reflected in the results of doctoral research activity. Between 2014 and 2024, 28 doctoral theses were defended, of which 1 thesis in co-supervision with the University of Valencia (Spain) and 3 theses in co-supervision with the Academy of Economic Studies of Moldova, aspects that reflect the development of international academic collaborations and the strengthening of the international dimension of the doctoral program ([Annex B.9.2.3.1](#) and [Annex B.9.2.3](#)).

The findings resulting from the document analysis, the verifications carried out during the evaluation visit, and the information obtained during meetings with stakeholders are presented in the following chapters of the report, structured in accordance with the fields, criteria, standards, and performance indicators provided by the ARACIS methodology.

II. Methods used

To ensure the external evaluation of the Accounting doctoral field within the Doctoral School of Socio-Human Sciences, which belongs to IOSUD, in an objective and comprehensive manner, the ARACIS



evaluation committee used a mixed-methods approach, combining document analysis, on-site/virtual visits, and direct dialogue with the main stakeholders.

Thus, the Committee analyzed the following:

- The Internal Evaluation Report (REI) for the Accounting doctoral field of the Doctoral School of Socio-Human Sciences IOSUD-USV. The documents attached to the REI were also analyzed - business environment minutes, information on room facilities, forms for meeting the qualification standards of doctoral supervisors, the staff schedule, situations regarding international mobility and publications, settlements for publication fees/conference participation fees, evaluation questionnaires, organized workshops;
- In order to verify the transparency of public information, including regulations, admission methodologies, the content of study programs with curricula, announcements of doctoral thesis defenses and publication of thesis abstracts, information about the teaching staff-doctoral supervisors, their research results, schedules and exam scheduling, etc., the public institutional information available both on the USV website (www.usv.ro) and on the FEAA website <https://feaa.usv.ro/> and the Doctoral School of Socio-Human Sciences website <https://usv.ro/academic/csud/doctorat-2/> were also analyzed;
- On-site visit (general list of visited locations and categories of persons with whom debates have been organised);

In addition to the REI and public information, meetings and interviews were also organized during the evaluation visit. Thus, the Committee of experts organized meetings with the main actors involved in the Accounting doctoral field: institutional management and representatives of IOSUD-USV and SDSSU; doctoral supervisors affiliated with the Accounting field; doctoral students in training enrolled in the Accounting field; graduates of the doctoral field; employers, representatives of the socio-economic environment; representatives of organizational structures in the field of quality assurance; members of the University Ethics Committee and representatives of research centers/laboratories.

III. Judgement on the extent to which the standards and performance indicators are fulfilled

DOMAIN A. Institutional capacity

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

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

The HEI has organisational components in its structure, which function based on adequate competences, responsibilities, processes, and implementation procedures, and ensure an effective management system.

Indicator I.P.A.1.1.1	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.
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Presentation of the state of facts: The organization of doctoral university studies within IOSUD – "Ștefan cel Mare" University of Suceava is carried out through an institutional and managerial structure that includes the governing bodies and administrative structures responsible for coordinating,



monitoring, and ensuring the quality of doctoral activity. The university's organizational structure is presented in the organizational charts of the academic system, management system, administrative system, and the University Senate ([Link I.1.44](#)). The functioning of IOSUD and the Doctoral School of Socio-Human Sciences is regulated by: the University Charter ([Link I.1.5](#)), the Regulation on the Organization and Functioning of the Senate ([Link I.1.8](#)), the Regulation on the Organization and Functioning of the Administrative Council ([Link I.1.15](#)), the Regulation on the Organization and Functioning of the University ([Link I.1.46](#)), the Regulation on the Organization and Functioning of the Council for Doctoral University Studies ([Link I.2.3](#)), the Regulation on the Organization and Functioning of the Doctoral School of Socio-Human Sciences ([Link I.2.4](#)), institutional methodologies and procedures regarding the organization of academic activities, quality assurance, and university ethics ([Link I.1.31](#), [Link I.1.32](#), [Link A.1.1.1](#), [Link A.1.1.2](#), and [Link A.1.1.3](#)).

Analysis of the state of facts: The analysis of institutional documents, corroborated with the verifications carried out during the evaluation visit and the information obtained during meetings with representatives of the university's management, of IOSUD, and of the Doctoral School of Socio-Human Sciences, confirms the existence of an adequate organizational and managerial structure for the organization and conduct of doctoral university studies. The governing and administrative structures function on the basis of clearly defined competencies, responsibilities, and procedures, and the institutional regulations analyzed ensure the necessary framework for the organization, monitoring, and management of doctoral activities. At the same time, the documents analyzed and the findings during the visit confirm the effective application of the institutional normative framework in the current activity of IOSUD and of the Doctoral School of Socio-Human Sciences.

The indicator is fulfilled.

Standard S.A.1.2. Stakeholder engagement

The HEI proves that it engages the relevant stakeholders in developing methodologies and regulations, as well as implementation procedures.

Indicator I.P.A.1.2.1	The opinions of the faculty and department members, of the subsidiary or extension ¹ and other stakeholders are considered in the process of adopting and revising methodologies, regulations and implementation procedures.
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Presentation of the state of facts: Within IOSUD - "Ștefan cel Mare" University of Suceava, the process of developing and revising the methodologies, regulations, and procedures applicable to doctoral university studies includes consulting members of the academic community and other stakeholders. Draft methodologies, regulations, and procedures are subject to public debate before their approval by the university Senate, being published on the institutional pages dedicated to regulations, procedures, and curricula ([Link I.1.2.3.5](#) and [Link I.1.2.3.6](#)). The observations formulated during the consultations are analyzed, and the documents are approved by the university Senate and published on the page dedicated to quality management ([Link I.1.36](#)). Teaching staff, doctoral students, graduates, and representatives of the socio-economic environment participate in the consultation process regarding the development and revision of institutional documents applicable to doctoral university studies. Consultation and collaboration activities with the socio-economic environment are documented in [Annex A.1.2.1](#), and the participation of its representatives in events organized by the

¹ The faculty, department, subsidiary, extension - hereinafter "organisational components"



university is reflected in [Annex A.1.2.1.1](#). The proposals formulated during these consultations are analyzed before the approval of institutional documents by the university Senate.

Analysis of the state of facts: The consultation process implemented at the IOSUD level involves the participation of various categories of stakeholders in the development and revision of the documents that regulate doctoral university studies. The information analyzed and that obtained during the visit confirm the application of this mechanism and its use in the decision-making process. The participation of the academic community and of representatives of the socio-economic environment contributes to the substantiation and updating of the normative framework applicable to doctoral university studies.

Aspects that constitute best practice examples: The involvement of representatives of the socio-economic environment in the process of consultation and revision of institutional documents applicable to doctoral university studies, supported by documented collaboration activities and events ([Annex A.1.2.1](#) and [Annex A.1.2.1.1](#)).

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 HEI owns adequate movable and immovable assets to enable it to carry out the study programme/domain.

Indicator I.P.A.2.1.1	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.
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Presentation of the state of facts: "Ștefan cel Mare" University of Suceava has spaces designated for teaching, research, and administrative activities used in the organization and conduct of doctoral university studies. The Doctoral School of Socio-Human Sciences uses lecture and seminar rooms, laboratories, spaces designated for the activity of doctoral supervisors, and administrative spaces related to carrying out the activities specific to doctoral programs ([Supplementary Annex A.2.1.1](#) List of spaces designated for teaching staff (at the FEAA level) and [Annex 2.1.2](#) List of laboratories, teaching spaces, and their equipment). The spaces are equipped with computer equipment, multimedia infrastructure, and software necessary for carrying out teaching and research activities.

Doctoral students have access to the [University Library](#), which has reading rooms, an internet room, and lending services, as well as electronic resources and international scientific databases available through the ANELIS Plus Consortium, including Elsevier ScienceDirect, SpringerLink, Wiley, Nature, Scopus, and Web of Science ([Annex A.2.1.3](#)). For the Accounting doctoral university studies field, the Research Center for Accounting and Management Information Systems (CIG) and research laboratories used in carrying out doctoral research activities are available ([Link A.2.1.5](#) and [Link A.2.1.6](#)). The university also ensures doctoral students' access to support services, including accommodation spaces, catering facilities, sports infrastructure, and access to the computer network and internet ([Link A.2.1.2](#), [Link A.2.1.3](#), and [Link A.2.1.4](#)).

Analysis of the state of facts: The evaluation visit confirmed the existence of an adequate educational and research infrastructure for carrying out doctoral university studies in the field of Accounting. The verifications carried out confirmed the functionality of the spaces designated for teaching and research activities, doctoral students' access to the University Library, to the Research Center for Accounting

and Management Information Systems (CIG), as well as to the electronic resources and international scientific databases available through the ANELIS Plus Consortium.

Table. Spaces and facilities used within the Accounting doctoral university studies field

Space	Room code	Main Facilities	Purpose
Research Center for Accounting and Management Information Systems	A109	15 workstations, dedicated server, video projector, Smart Board, software licenses (CIEL, Microsoft Office), LAN and Wireless access	Doctoral research activities
Teaching room	H001	24 seats, EPSON video projector, 85" television, projection screen, Wireless access	Teaching activities and doctoral seminars
Doctoral supervisors' offices	E234, E235, H202, H203	Computers, laptops, printers, multifunctional devices, furniture, and mini-libraries	Coordination of doctoral students' activity and consultations

Aspects that constitute best practice examples: The integration of the Research Center for Accounting and Management Information Systems (CIG) into doctoral research activity, by ensuring doctoral students' access to research infrastructure and facilities specific to the field.

The indicator is fulfilled.

Standard S.A.2.2. Management of material resources

The organisational components manage the movable and immovable assets used for the evaluated study programme/domain in an optimal, sustainable manner.

Indicator I.P.A.2.2.1 The movable and immovable assets are properly maintained to ensure optimal conditions for studying, living and research, as well as for work.

Presentation of the state of facts: "Ștefan cel Mare" University of Suceava has institutional mechanisms for the administration and maintenance of movable and immovable assets used in teaching, research, and administrative activity. Preventive and corrective maintenance activities are regulated through [operational procedures](#) specific to the Technical-Maintenance Office, published on the university's page, in the Quality Management section (<https://ceac.usv.ro/documente-usv/proceduri/>). The procedures regulate the maintenance activities of electrical installations, sanitary installations, thermal power plants, and university infrastructure. At the level of each faculty, an [asset manager](#) is designated, responsible for the record-keeping, administration, and maintenance of material assets. The monitoring and maintenance of equipment used in laboratories and in the other spaces designated for teaching and research activities are ensured by technical staff and auxiliary teaching staff with specific responsibilities. Within the Accounting doctoral university studies field, the administration and maintenance of the infrastructure and facilities used in teaching and research activity is carried out based on the institutional mechanisms applicable at the university level ([Annex A.2.1.1](#) and [Annex A.2.1.2](#)).

Analysis of the state of facts: The institutional mechanisms regarding the administration and maintenance of assets ensure the appropriate use of the infrastructure designated for doctoral university studies. During the visit, the conditions of use of the spaces designated for teaching and research activities were verified, with no deficiencies identified regarding their state of maintenance or functionality. The operational procedures and responsibilities assigned to asset managers and technical staff ensure the administration and maintenance of material resources in optimal conditions. The material resources are administered and maintained in conditions that ensure the conduct of teaching and research activities.

The indicator is fulfilled.

Criterion A.3. Adequate human resources and transparent staff recruiting procedures developed according to the law

Standard S.A.3.1. Human resources

The HEI has the required human resources to organise and deliver the evaluated study programme/domain.

Indicator I.P.A.3.1.1	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.
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Presentation of the state of facts: The Doctoral School of Socio-Human Sciences organizes doctoral university study programs in the fields of Business Administration, Accounting, Economics, Philology, Philosophy, and History. The teaching activities provided for in the curricula are supported by teaching staff who hold the qualifications and professional competencies corresponding to the subjects taught. The compulsory disciplines common to all doctoral fields within IOSUD-USV – Scientific Research Ethics and Academic Integrity, Academic Writing, and Applied Statistics in Doctoral Research – are supported by teaching staff with confirmed expertise in the respective fields. The specific disciplines and research tutorial activities are carried out by the doctoral supervisors of the Accounting field, tenured or affiliated teaching staff of IOSUD-USV, with relevant academic and professional experience (Table no. 3 - REI, page 18). The teaching staff carrying out activities within the Accounting doctoral university studies program are part of the group of doctoral supervisors of the Doctoral School of Socio-Human Sciences, as tenured or affiliated members ([Annex A.3.1.2](#) and [Annex A.3.2.1](#)). The research activity of doctoral supervisors and doctoral students during the period 2021–2026 is presented in [Annex B.9.2.1](#), and the situation of doctoral supervisors (qualifications, affiliations, and other changes) is documented in [Annex A.3.2.1](#).

Analysis of the state of facts:

As of the date of the Internal Evaluation Report, through the activity of 8 doctoral supervisors, 26 doctoral students are coordinated, of which: 19 doctoral students in the 4-year training period; 4 doctoral students in the 1-2 year extension period. There are 2 doctoral students whose doctoral theses are in the public consultation period. No doctoral student is in a period of study interruption. At the date of the evaluation visit, doctoral coordination activity was ensured by the 8 doctoral supervisors in the Accounting field for 23 doctoral students. To this number are added 3 foreign, non-EU doctoral students (from Republic of Moldova and Iraq). According to what is stated on the university's website



(<https://usv.ro/academic/csud/doctorat-2/domenii-de-doctorat-in-usv-si-conducatori/>), the cohorts from which the 23 doctoral students mentioned in the REI come are: 2025/2026 for 5 doctoral students; 2024/2025 for 7 doctoral students; 2023/2024 for 3 doctoral students; 2022/2023 for 4 doctoral students; 2021/2022 for 4 doctoral students. At the date of the evaluation visit, the ratio between the number of doctoral students and the number of teaching staff/researchers is 2.88 (23/8), not exceeding 3 to 1. During the visit, we found that of the 23 supervision and academic integrity committees existing at the date of the visit, 16 include a member from outside the university, of which 7 committees include an internationally affiliated member. Meetings between the doctoral student and the supervision committee take place regularly, with feedback provided both in writing and orally, on the occasion of the presentations of scientific research projects/reports. According to the verifications carried out for the 2024/2025 and 2025/2026 academic years respectively, members of the thesis defense committee do not include members of the supervision and academic integrity committee, with the exception of the doctoral supervisor.

The indicator is fulfilled.

Indicator I.P.A.3.1.2 The HEI ensures professional and personal development for its staff.

Presentation of the state of facts: "Ștefan cel Mare" University of Suceava implements institutional mechanisms to support the professional and personal development of academic staff involved in the organization and conduct of doctoral university studies. Teaching staff and doctoral supervisors participate in projects funded by the Institutional Development Fund, oriented towards modernizing the educational process, digitalizing teaching activities, and developing research ([Annex A.3.1.3](#)). The university also organizes training and professional development activities through institutional and international projects. Within the COACH project, training sessions were organized dedicated to developing teaching competencies, using digital technologies in education, and strengthening the transversal competencies of academic staff ([Link A.3.1.2](#)). At the same time, teaching staff are involved in international initiatives and partnerships that contribute to the development of professional, research, and internationalization competencies.

Analysis of the state of facts: The documents analyzed and the information obtained during the evaluation visit confirm the existence of institutional mechanisms that support the continuous professional development of academic staff involved in doctoral university studies. The participation of teaching staff in institutional and international training programs, funded projects, and activities dedicated to developing teaching, research, and digital competencies demonstrates the application of these mechanisms.

Aspects that constitute best practice examples: The implementation of institutional professional development programs through projects such as COACH.

Recommendations: Expanding the participation of teaching staff and doctoral supervisors in international professional development programs and best practice exchange.

The indicator is fulfilled.

Standard S.A.3.2. Recruitment procedures

Teaching staff recruitment procedures compliant 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 carried out transparently.
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Presentation of the state of facts:

"Ștefan cel Mare" University of Suceava applies institutional procedures that regulate the recruitment, promotion, and affiliation of academic staff involved in the organization of doctoral university studies. These are provided for in the regulations regarding the filling of vacant teaching positions ([Link A.3.2.1](#)), the filling of vacant or temporarily vacant teaching and research positions for a fixed term ([Link A.3.2.2](#)), the organization and conduct of the promotion examination ([Link A.3.2.3](#)), the procedure regarding the acceptance and selection of new members/doctoral supervisors within the doctoral schools ([Link A.3.2.4](#)), as well as the operational procedure regarding the recognition of the quality of doctoral supervisor or of the qualification obtained in accredited higher education institutions abroad ([Link A.3.2.5](#)). The [Regulation on the Organization and Functioning of the Doctoral School of Socio-Human Sciences](#) establishes the conditions for the affiliation of doctoral supervisors, the eligibility criteria, and the approval procedure for affiliation. For affiliation with the Accounting doctoral university studies field, candidates must hold the qualification certificate in the field for which they are requesting affiliation, the doctoral degree in the fundamental field of Economic Sciences, and a relevant portfolio of scientific and professional activity. Affiliation is approved by a majority vote of the doctoral supervisors in the field. Since the last external evaluation, the body of doctoral supervisors in the Accounting field has been strengthened through the qualification of three teaching staff members of the university and the affiliation of two doctoral supervisors, the field currently having eight doctoral supervisors, of whom 62.5% are tenured members of "Ștefan cel Mare" University of Suceava. All doctoral supervisors in the Accounting field meet the national qualification standards, according to the minimum standards verification forms and the list of doctoral supervisors ([Annex A.3.1.4](#) and [Annex A.3.2.1](#)).

Analysis of the state of facts: The institutional procedures regarding the recruitment, promotion, and affiliation of academic staff are clear, transparent, and compliant with the applicable legal provisions. The verifications carried out during the visit confirmed their application in the process of selection and affiliation of doctoral supervisors. The evolution of the body of doctoral supervisors through the qualification and affiliation of new members demonstrates the functioning of the institutional mechanisms and the university's concern for strengthening the human resources of the Accounting field.

Aspects that constitute best practice examples: Distinct institutional procedures for the affiliation of doctoral supervisors and the recognition of qualifications obtained abroad.

Recommendations: Identifying and attracting new doctoral supervisors with complementary expertise, in order to diversify the research areas of the Accounting doctoral university studies field.

The indicator is fulfilled.

Criterion A.4. Digitalisation of institutional processes

Standard S.A.4.1. Digital transformation

The digital transformation process in the organisational component seeks to achieve administrative simplification and improve the quality of the services provided to the 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 for the members of its own community and the indirect beneficiaries of education.
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Presentation of the state of facts:

"Ștefan cel Mare" University of Suceava implements the [USV Digitalization Strategy for the 2022–2027 period](#), oriented towards the digitalization of administrative, teaching, and research processes, the development of digital infrastructure, and the strengthening of digital competencies of staff and students. The activities of administering and developing the IT infrastructure are ensured by the Communications and Information Technology Service (SCTI), which functions based on its own regulation ([Link A.4.1.1](#)). The service administers the university's Internet/Intranet network, ensures the security of data transfer, and monitors the functioning of IT systems ([Link A.4.1.2](#) and [Link A.4.1.3](#)). The Intranet network and wireless access are available free of charge to members of the academic community.

Teaching materials and learning resources are made available to doctoral students through collaborative educational platforms, including Google Classroom ([Link A.4.1.4](#)). IOSUD and the Doctoral School of Socio-Human Sciences have dedicated web pages for doctoral university studies ([Link A.4.1.5a](#) and [Link A.4.1.5b](#)), and communication with doctoral students is carried out including through institutional email addresses. The university implements an online platform for academic administration management ([Link A.4.1.6](#)), and the schedule of teaching activities is available online ([Link A.4.1.7](#)). At the same time, through the projects USV DIGITAL - Digitalized University, Students Connected to Emerging Professions, Sustainable Future, and Pedagogy - Education - Digitalization, the university develops the digital infrastructure and services designed for the educational and research process ([Link A.4.1.8](#) and [Link A.4.1.9](#)).

Analysis of the state of facts: The analysis of the state of facts highlights the implementation of an institutional digital transformation process that supports the organization and conduct of doctoral university studies. The use of educational platforms, dedicated web pages for doctoral studies, IT systems for academic administration management, and the digital infrastructure developed through institutional projects contributes to simplifying administrative processes and improving access to the services offered to doctoral students and teaching staff. During the on-site visit, the digital tools used in teaching and administrative activity were verified, confirming their functionality and doctoral students' access to the university's electronic resources and IT services. The Committee finds that the IT tools used by IOSUD - "Ștefan cel Mare" University of Suceava contribute to increasing the quality of the services offered to the academic community.

Aspects that constitute best practice examples: The implementation of the university's Digitalization Strategy, supported by institutional projects dedicated to developing IT infrastructure and expanding digital services for the academic community.

Recommendations: Expanding the electronic services dedicated to doctoral university studies by leveraging the digital platforms developed at the institutional level.

The indicator is fulfilled.

DOMAIN B. Educational efficacy

Criterion B.1. Content and relevance of study programmes



Standard S.B.1.1. Content of study programme/s²

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

Indicator I.P.B.1.1.1	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, together, lead to a higher education qualification.
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Presentation of the state of facts: The curriculum for each doctoral university studies program complies with the regulations in force ([Link B.1.1.1](#)), meets the normative requirements and the criteria, standards, and performance indicators developed by ARACIS, with the aim of training specialists able to meet the demands of the labor market ([Link B.1.1.2](#)).

The development of the curriculum took into account the following principles:

- the self-evaluation of the doctoral school, from which resulted the situation of human resources and material base, as well as the mission and proposed objectives;
- the need for compatibility with other doctoral schools in the country, in the EU, or other international spaces where similar fields operate;
- the adaptation of the curricula and the curriculum to the dynamics of activities compatible with the field of specialization.

The curriculum provides for the professional and transversal competencies acquired, as well as the expected learning outcomes, in terms of knowledge, skills, responsibilities, and autonomy. Each activity provided for in the curriculum has an allocated number of transferable credits (ECTS). The curriculum includes a Program based on advanced university studies and a Scientific Research Program. The Program based on advanced university studies includes the disciplines necessary for doctoral training: Scientific Research Ethics and Academic Integrity, Applied Statistics in Doctoral Research, Academic Writing, Applied Methodology in Doctoral Research, International Corporate Social Responsibility and Sustainability, Accounting Systems in Economy 4.0, Introduction to Blockchain Accounting, Quantitative and Qualitative Research Methods in Accounting and Auditing, and Epistemological Approaches in Economic Sciences. For each discipline, a [discipline sheet](#) is prepared ([Link B.1.1.3](#)), which provides for the competencies and learning outcomes, in correlation with the objectives and content of the discipline. For the first semester of the first year of study, the curricula provided for 30 transferable study credits each for the compulsory and optional disciplines, in accordance with the requirements of the European system (ECTS). The study disciplines in the curriculum are arranged in a logical sequence and are designed to meet the following requirements: expected learning outcomes, precise definition and delimitation of general and specialized competencies by doctoral university studies fields, in correlation with the corresponding competencies of doctoral studies; compatibility with the national qualifications' framework; compatibility with similar study plans and programs. The discipline sheets are prepared by the discipline coordinator, then analyzed and approved by the Council of the doctoral school to which the coordinator belongs. The discipline sheets comply with the assumed mission of doctoral university studies and include methodological guidance relevant to doctoral training, such as: information about the study program and the discipline, the volume and distribution of teaching activities, the targeted professional and transversal competencies, the learning outcomes, the

² The term "programmes" concerns the external quality evaluation for the study programmes contained in a master/doctoral domain. The term "programme" shall be used hereinafter.



objectives of the discipline, the content of the courses and applied activities, the recommended bibliographic sources, the correlation of the content with the requirements of the academic and epistemic community in the doctoral field, as well as the forms of assessment. These sheets are available and can be consulted by students on the Doctoral Studies website ([Link B.1.1.3](#)). In the [questionnaire dedicated to the evaluation of SDSSU](#), doctoral students can express their opinion regarding the usefulness and content of the discipline sheets.

Analysis of the state of facts:

The educational model implemented at USV and FEAA is student-centered and compatible with European standards. Learning outcomes are correlated with national and European occupational standards (ESCO), in order to ensure the employability of graduates and the development of transversal competencies. The structure of the study program/field is well defined and aligned with European education standards, and organization based on ECTS credits ensures the international recognition of the qualification. The Accounting doctoral university studies program includes essential training components, such as:

- advanced university studies, with fundamental disciplines (e.g. Scientific Research Ethics and Academic Integrity, Applied Statistics in Doctoral Research, Academic Writing/Applied Methodology in Doctoral Research, International Corporate Social Responsibility and Sustainability/Accounting Systems in Economy 4.0, Introduction to Blockchain Accounting/Quantitative and Qualitative Research Methods in Accounting and Auditing, Epistemological Approaches in Economic Sciences);
- scientific research activities carried out within relevant and current thematic directions;
- progress evaluation through scientific reports, [progress reports](#), the defense of the doctoral thesis before the supervision committee and, subsequently, in the public defense.

The entire program is integrated into an approved curriculum and is supported by adequate infrastructure and qualified human resources, including accredited doctoral supervisors. The teaching, learning, research, and assessment activities are coherently correlated, ensuring the acquisition of advanced competencies and leading to the attainment of a university qualification compliant with national and European quality standards in education. Regarding the curriculum for the Accounting doctoral field within IOSUD-USV, it reveals a modern, rigorous curricular structure, aligned with both the national ARACIS standards and the European requirements for qualification level 8 (EQF 8). The curriculum is structured on transferable credits (30 ECTS/semester) and focused on research ethics and advanced methodologies. The discipline sheets are available and can be consulted by students on the Doctoral School's website ([Link B.1.1.3](#)).

The indicator is fulfilled.

Criterion B.2. Alignment of the curriculum with the qualification

Standard S.B.2.1. Alignment with the qualification level and the intended competences

In the curriculum design and development process, the organisational component seeks to ensure the qualification level, as well as correlation with the envisaged occupations.

**Indicator
I.P.B.2.1.2**

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).

Presentation of the state of facts:



The competencies acquired upon completion of doctoral university studies in the field of Accounting at USV are described in the Curriculum. These are correlated with the provisions of OMEC 3020/2024 for the approval of the Framework Regulation on doctoral university studies, as well as with those corresponding to level 8 qualification in the EQF/CEC and NQF. The program aims to develop advanced competencies in: the critical analysis and interpretation of financial and non-financial information; the development and implementation of innovative accounting and financial models; conducting advanced scientific research in accounting, auditing, and sustainability reporting; writing and disseminating research results in international academic and professional contexts. These competencies are essential for occupations such as researcher in accounting and auditing, certified accountant, internal or external auditor, tax consultant, university teaching staff, and financial analyst, according to the classifications defined by ESCO. The program's curriculum, organized around advanced training and applied research activities, is designed to respond to current and future occupational requirements, supporting the integration of graduates into the national and international professional environment. The learning outcomes for each discipline in the doctoral study programs within SDSSU are consistent with level 8 of the NQF. This aspect is detailed in the curriculum ([Link B.2.1.1](#)), the source of the information being the European classification of occupations (ESCO).

Analysis of the state of facts: In order to ensure a complete alignment between learning outcomes and ESCO standards, FEAA will continue the process of updating the study programs' data in RNCIS and will constantly improve the compatibility of the curriculum with labor market requirements. The program's curriculum, organized around advanced training and applied research activities, is designed to respond to current and future occupational requirements, supporting the integration of graduates into the national and international professional environment and strengthening the university's position as a leader in academic and scientific training in the field of accounting.

Recommendations:

- Periodic updating of the curriculum and research topics, in relation to scientific developments and the requirements of the national qualifications framework and the European ESCO occupational classification.
- Intensifying doctoral students' involvement in national and international research projects, academic mobility, conferences, and interdisciplinary collaborations, as essential means for developing EQF level 8 competencies, based on advanced research and innovation.

The indicator is fulfilled.

Criterion B.3. Student-centred learning, teaching and evaluation

Standard S.B.3.1 Principles

The organisational component implements the principles of student-centred learning.

Indicator I.P.B.3.1.1	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.
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Presentation of the state of facts: The principles of student-centered learning are imperative for the academic and professional training of young people, and the personalization of mentoring can better respond to their needs. Participation in research centers and the use of modern teaching methods represent an effective way of preparing students. The doctoral school director has the task of monitoring



the implementation of strategies and principles that ensure effective, student-centered learning. In this endeavor, he is supported by the doctoral coordinators within the field, who advise doctoral students on the educational situations that arise during the teaching process. Each doctoral supervisor uses web resources or has teaching materials available in electronic format, on the university's institutional educational platform implemented through Google services (Classroom), as well as a professional email address that is public and can be used by doctoral students for quick and efficient communication. Additionally, each teaching staff member has a time slot scheduled for consultations with doctoral students ([Link B.3.1.1](#)). The university also provides access to the Microsoft 365 platform, which includes the Microsoft Teams collaboration hub.

Analysis of the state of facts: SDSSU integrates the principles of student-centered learning both at the curriculum level and through the teaching strategies adopted. The structure of the Accounting doctoral field is designed to stimulate learning autonomy, critical thinking, and the active involvement of the doctoral student in the formative process, through activities such as developing the individual research project, personalized mentoring, participation in research centers, and the use of modern teaching methods, focused on active and collaborative learning. The curriculum for the Accounting doctoral studies field also includes optional disciplines that allow doctoral students to choose a professional development path in order to acquire the professional and transversal competencies required in the relevant profession. Each discipline in the curriculum has evaluation methods provided for, which are detailed in the discipline sheet ([Link B.1.1.3](#)). The evaluation methods for the disciplines in the curriculum corresponding to the doctoral study programs are presented in the discipline sheets ([Link B.1.1.3](#)). Student-centered teaching is well implemented through interactive methods, digitalization, and mentoring. The use of smart technologies (Google Workspace, Google Gemini, Microsoft Copilot, virtual reality laboratories, the NEOLAIa platform) facilitates an adapted learning process, and the digitalized academic management system simplifies students'/doctoral students' access to information.

The indicator is fulfilled.

Indicator I.P.B.3.1.2	The organisational component ensures opportunities for students to participate in academic mobility programmes organised in person and/or virtually.
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Presentation of the state of facts:

At USV, the Erasmus+ Office operates, ensuring the management of Erasmus+ cooperation agreements, the centralized administration of [student mobility programs](#), and university staff (Erasmus+ and assimilated programs). The Doctoral School of Socio-Human Sciences (ȘDȘSU) actively collaborates with various European universities through ERASMUS+ partnerships and the NEOLAIa consortium ([Link B.3.1.2](#)), thereby strengthening an international educational network. At the level of the Faculty of Economics, Administration and Business, there are institutional agreements targeting mobilities in the field of accounting and related fields within the socio-human sciences, in line with the profile and research themes of the Accounting field. These partnerships materialize through extensive academic mobility programs, including for doctoral studies ([Link B.3.1.2.1](#); [Annex B.8.1.1](#)), which include exchanges of students and teaching staff ([Annex B.8.1.2](#); [Annex B.8.1.3](#)), constituting a solid foundation for improving the academic experience and professional training. For doctoral students, these collaborations offer valuable opportunities to study and conduct research in diverse academic environments, to access new teaching methods, and to better understand intercultural perspectives. By promoting these international exchanges, ȘDȘSU aims not only to optimize the teaching and learning



process, but also to strengthen intercultural dialogue, develop a sustainable partnership with prestigious universities, and create an educational environment that prepares doctoral students and professors for the challenges of a globalized professional context.

Analysis of the state of facts: Student mobilities are well supported institutionally and logistically, and credit recognition is done transparently and efficiently. The increase in virtual mobility offerings, especially in the post-pandemic period, has broadened access for students who cannot participate physically. USV's participation in European networks supports internationalization and the diversification of learning experiences. Of the 9 agreements out of 55 Erasmus agreements for mobility at the "Doctoral" study level, only one university (University of Thessaly – G VOLOS01 – Dept. of Accounting and Finance, Larisa Campus) offers a mobility matching the doctoral field profile of Accounting, namely "0411 – Accounting and Taxation" ([Erasmus Student Mobilities](#)). Some doctoral students in the Accounting program have also benefited from other forms of international mobility through Blended Intensive Programmes (BIP), particularly with the Republic of Moldova. During the evaluated period, namely 2021–2026, doctoral supervisors from the Accounting DSUD and teaching staff involved in the advanced doctoral training program in the evaluated field participated in external mobilities, as detailed in the annex ([Annex DS1 – International Mobilities in the Accounting Doctoral Field 2021–2026](#)).

Recommendations:

- Increasing the number of Erasmus student mobility agreements in the Accounting doctoral field
- Increasing the level of information and motivation of students (both on the faculty's website and through information sessions dedicated to international mobility), a more diversified range of academic and professional opportunities.

The indicator is fulfilled.

Standard S.B.3.2. Fairness

The organisational component provides fair opportunities for students.

Indicator I.P.B.3.2.1

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

Presentation of the state of facts: USV, and implicitly SDSSU, ensures equitable opportunities for doctoral students through an integrated approach to the diversity of learning styles and individual abilities. SDSSU adopts varied teaching methods, such as experiential and active learning, case studies, and interactive activities, while offering equal access to modern educational resources, including online platforms. Concrete policies and measures are also implemented to support inclusion, such as support for doctoral students with special needs ([Link B.3.1.4](#)) ("Doctoral students coming from disadvantaged social backgrounds can benefit from social scholarships or support programs designed to prevent university dropout. The value of each scholarship is proposed by the Doctoral School Council, within the limits of the amounts approved by the University Senate, is endorsed by CSUD, and is approved by the Administrative Council") and scholarships for social cases ([Link B.3.1.5](#)). At the doctoral level, the Career Counseling and Guidance Center ([Link C.3.1.5](#)) ensures equitable



opportunities for doctoral students through access to psychological counseling services, professional guidance, and the development of transversal competencies, adapted to individual needs and the diversity of learning styles and abilities, thus supporting the realization of their academic and professional potential and aspirations ([Link B.3.1.6](#)). "Ștefan cel Mare" University of Suceava signed in May 2023, with the Ministry of Research, Innovation and Digitalization, a funding contract worth 4,956,602.50 RON for the project Creation and development of the Center for guidance, association, and counseling in the researcher career for the North-East Development Region of Romania within "Ștefan cel Mare" University of Suceava (COACH USV). Through the COACH USV project, doctoral students benefit from specialized counseling services (psychological, sociological, legal, and IT), offered both in person and online, for personalized support throughout their academic and research path ([Link B.3.1.7a](#)). The project organizes weekly webinars and professional development events on topics relevant to doctoral activity, such as scientific communication, critical thinking, and the development of transversal competencies ([Link B.3.1.7b](#)). The researcher career guidance and mentoring activities, carried out within COACH USV, support doctoral students in shaping their professional trajectories in the academic and research environment ([Link B.3.1.7c](#)). The project supports the integration of international doctoral students and researchers through Romanian language courses and practical guides for adapting to the academic and research environment in Romania ([Link B.3.1.7d](#)). Through research promotion activities and dedicated campaigns, COACH USV contributes to increasing the visibility of scientific activity and attracting young people to the doctoral career, in complementarity with the guidance and mentoring activities ([Link B.3.1.7e](#)).

Analysis of the state of facts:

"Ștefan cel Mare" University of Suceava signed in May 2023, with the Ministry of Research, Innovation and Digitalization, a funding contract worth 4,956,602.50 RON for the project Creation and development of the Center for guidance, association, and counseling in the researcher career for the North-East Development Region of Romania within "Ștefan cel Mare" University of Suceava (COACH USV). Through the COACH USV project, doctoral students benefit from specialized counseling services (psychological, sociological, legal, and IT), offered both in person and online, for personalized support throughout their academic and research path ([Link B.3.1.7a](#)). The project organizes weekly webinars and professional development events on topics relevant to doctoral activity, such as scientific communication, critical thinking, and the development of transversal competencies ([Link B.3.1.7b](#)). The researcher career guidance and mentoring activities, carried out within COACH USV, support doctoral students in shaping their professional trajectories in the academic and research environment ([Link B.3.1.7c](#)). The project supports the integration of international doctoral students and researchers through Romanian language courses and practical guides for adapting to the academic and research environment in Romania ([Link B.3.1.7d](#)). Through research promotion activities and dedicated campaigns, COACH USV contributes to increasing the visibility of scientific activity and attracting young people to the doctoral career, in complementarity with the guidance and mentoring activities ([Link B.3.1.7e](#)). USV has developed a solid institutional ecosystem in support of educational equity, through integrated services and proactive policies, which take into account the specific needs of different categories of students. FEAA applies these principles at the local level, implementing digital support tools, counseling, mentoring, and academic ethics training actions. At the field level, there is a constant concern for adapting the educational process to the diversity of learning styles and to the individual needs of students/doctoral students, supported by easy access to resources, academic support, and permanent communication with the doctoral supervisor.



The indicator is fulfilled.

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

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

The organisational component provides access to adequate resources and support services, according to the needs of the students.

Indicator I.P.B.4.1.1	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.
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Presentation of the state of facts: In addition to the support services for doctoral students described under indicator B.3.1 - integrated counseling, guidance, and mentoring services, professional development, support for internationalization, and promotion of the doctoral career ([Link B.3.1.7a-e](#)), the university also provides other institutional measures designed to support the doctoral path and the development of academic and professional competencies. An important role in supporting the teaching process and the research activity within SDSSU belongs to the University Library. Currently, the Library has five reading rooms, an internet room, and a home lending room, allowing student access according to a schedule convenient for them ([Link A.2.1.1](#)). It had 245,817 volumes, plus 44,842 periodical titles, over 12,900 rare books, over 550 books with CDs, and over 500 maps, audio-video materials, and databases. In recent years, the USV Library has been enriched with over 2,300 book titles each year, this positive dynamic being characteristic of the last 5 years. The faculty's students have access to the journal collections Elsevier ScienceDirect, SpringerLink, Wiley, Nature, OVID, IEEE, the CAB ebooks and de Gruyter e-book collections, and the international abstract databases SCOPUS, Web of Knowledge, and CABI FSD, available through the implementation of the ANELIS Plus association project and co-financing provided by USV. Teaching staff have prepared and published, in physical and electronic format, textbooks and course materials for the disciplines in the advanced university training program, which students access through the Google Classroom platform. These resources are continuously updated by the discipline coordinators, in accordance with current specialized literature. The university has optimized access to teaching spaces (ramps, elevators) to allow easy access for people with disabilities ([Link B.4.1.1](#)).

Analysis of the state of facts: USV and FEAA have a solid educational infrastructure and a well-defined institutional framework for ensuring equitable access to educational resources and services. Digital accessibility, personalized support, and the diversity of teaching resources contribute to increasing the quality of the learning process. At the level of the doctoral field, the use of technologies and the availability of adapted resources allow for the easy integration of all categories of doctoral students into educational activities.

Recommendations: Expanding training programs on accessing and using international scientific databases, digital libraries, and bibliometric tools relevant to research activity; developing advanced digital competencies in areas such as research data management and the use of statistical software.

The indicator is fulfilled.



Criterion B.5. Learning outcomes

Standard S.B.5.1. Definition and evaluation

Learning outcomes are adequately defined and evaluated.

Indicator I.P.B.5.1.1	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.
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Presentation of the state of facts:

The learning outcomes within the Accounting doctoral program are presented in each discipline sheet, correlated with the targeted professional and transversal competencies, and divided into three fundamental categories that meet academic expectations: knowledge (acquiring information at the most advanced level in the field and at the interface between disciplines), skills (synthesis and evaluation abilities necessary for solving critical research problems), responsibility and autonomy (demonstrating a high level of authority and professional integrity in developing new ideas). These reflect the general and specific objectives of the courses (such as Scientific Research Ethics and Academic Integrity, Applied Statistics in Doctoral Research, Academic Writing/Applied Methodology in Doctoral Research, International Corporate Social Responsibility and Sustainability/Accounting Systems in Economy 4.0, Introduction to Blockchain Accounting/Quantitative and Qualitative Research Methods in Accounting and Auditing, Epistemological Approaches in Economic Sciences), allowing for a shared understanding between student and teaching staff regarding the content, teaching methods, and assessment standards ([Link B.1.1.2](#)). The expected outcomes are expressed through concrete competencies – from the ability to critically analyze economic and accounting phenomena and use qualitative and quantitative research methods, to applying the principles of academic ethics. These ensure curricular coherence and facilitate the planning of learning and assessment activities, providing both teaching staff and doctoral students with clear benchmarks regarding the expected level of performance and educational progress.

Analysis of the state of facts:

IOSUD-USV ensures coherence between curricular objectives, discipline content, and learning outcomes, contributing to the transparency of the educational process. Doctoral students know the requirements of each discipline in advance, and teaching staff use these benchmarks in designing activities and assessments. At the level of the Accounting field, the outcomes are aligned with its specifics and adapted to current professional requirements. The learning outcomes are formulated uniformly and operationally, being aligned with the professional and transversal competencies corresponding to level 8 of the National Qualifications Framework. These reflect the current requirements of the Accounting field and the major directions of contemporary economic research, such as the analysis of economic entities' performance, the digitalization of processes, integrated reporting, sustainability and sustainable development, the structural transformations of modern economies, and the use of advanced statistical-econometric methods. Through this approach, doctoral training remains adapted to economic and social developments. The discipline sheets provide clarity on the content, teaching methods, and assessment criteria, ensuring coherence between the training process and the assessment process and making doctoral students accountable. The doctoral research program emphasizes the demonstration of advanced competencies: the capacity for critical analysis, original contributions to the specialized literature in the field of accounting, rigorous compliance with research ethics standards, and the dissemination of results in prestigious international journals and conferences.



Aspects that constitute best practice examples: Mention of precise curricular elements under the "Minimum performance standard" section for the course and seminar, between the maximum and minimum.

Recommendations:

- Adding the academic year as a standardized field in the discipline sheets
- Deepening the correlation of learning outcomes with developments in the Accounting field and with global labor market requirements
- Periodic review of the Discipline Sheets and the Curriculum of the Accounting doctoral field

The indicator is fulfilled.

Indicator I.P.B.5.1.2	Achievement of the learning outcomes is checked in ongoing examinations and study completion exams.
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Presentation of the state of facts: The verification of achievement of learning outcomes at the doctoral level is carried out through assessments during the advanced training program, monitoring the progress of research activity, meeting the assumed publication criteria, as well as through the assessment and public defense of the doctoral thesis, in accordance with the regulations in force ([Link B.5.1.3](#)). The examination and grading of doctoral students is carried out in accordance with the university regulation ([Link B.5.1.4](#)) [Doctoral Studies Regulation](#). Exam scheduling is done by doctoral students in collaboration with the teaching staff member. The level of learning outcomes is determined through assessments that take place during the semester and in exam sessions ([Link B.5.1.5](#)), as well as through the presentation of scientific reports and the annual presentation of progress reports. For situations in which doctoral students consider that they have not been properly assessed, a procedure has been created regulating appeals in the teaching process ([Link B.5.1.6](#)). Both the learning outcomes and the documents regulating the educational and examination process are periodically updated to comply with internal requirements and national standards. Verification of the achievement of learning outcomes within the Accounting doctoral program is carried out both through continuous assessments and through final exams, in accordance with the methodologies specific to each discipline. The discipline sheets clearly detail the assessment criteria and methods, which include oral exams, papers, research projects, active participation in seminars, as well as ongoing assessments. To obtain a "pass" grade or a higher final grade, students must consistently demonstrate the achievement of the competencies formulated in the learning outcomes. Additionally, the assessment of practical activities and scientific outputs contributes to appreciating individual progress and upholding the program's academic standards. The continuous verification of learning outcomes provides clear, real-time information on the effectiveness of the teaching process and allows for the improvement and evolution of teaching methods during the course of study.

Analysis of the state of facts: The evaluation system combines traditional and modern methods, allowing for progressive and objective verification of students'/doctoral candidates' progress. Through the use of varied assessment techniques, both theoretical and practical competencies are tested, thus contributing to the formation of a solid knowledge base applicable in research and in the professional field; the process includes examinations, annual progress reports, and the mandatory requirement to publish at least 2 ISI/Scopus papers before the thesis defense. The Regulation on the Organization and Conduct of Doctoral University Study Programs ([Regulamentul de organizare și desfășurare a programelor de studii universitare de doctorat.pdf](#)) specifies how the Annual Progress Report is conducted and evaluated, which accumulates research activities equivalent to 60 ECTS credits. Thus,



the following are evaluated: the research activities carried out, specifying, as applicable: - the research methodology used - the data series used, databases constituted - the means used, instruments/software/programs used in processing the data series - the protocol for field data collection or database investigation - the main results obtained and their relevance in relation to previous research - difficulties and problems encountered / methods of resolving situations, etc. Additionally, the following are taken into account in obtaining the 60 ECTS credits: papers accepted or published in 1) journals with an impact factor, 2) journals included in international databases (BDI) without an impact factor, 3) journals/magazines not included in BDI; 2. Papers in the process of publication (submitted or in final stage); 3. Articles/studies published in the proceedings of international or national scientific events (with ISSN/ISBN); 4. Oral or poster presentations at national or international conferences (title, authors, type and date of conference); 5. Presentations at scientific seminars organized within the doctoral school/doctoral field; 6. Participation in scientific research contracts (name, funder, project director, responsibilities within the project); 7. Research internships (period, location, activities carried out).

Recommendations: Integrating into the Framework Regulation for the evaluation of doctoral students the elements specific to the evaluation of doctoral studies from the Regulation on the Organization and Conduct of Doctoral University Study Programs - Annual Progress Report, with a detailed description of how credits are obtained.

The indicator is fulfilled.

Criterion B.7. Procedures and practices regarding the admission competition, the journey, recognition and equivalence of studies, and result certification

Standard S.B.7.1. Admission

The admission procedures and principles ensure access to higher education.

Indicator

I.P.B.7.1.1

The organisational component applies the admission procedures.

Presentation of the state of facts: Admission of candidates [to doctoral study programs](#) is carried out in accordance with the Regulation on the Organization and Conduct of Admission Exams ([Link B.7.1.1.1](#)), approved by the Council for Doctoral University Studies and by the USV Senate. Based on the framework methodology approved by the relevant ministry, IOSUD-USV defines specific criteria for the selection of candidates for doctoral studies ([Link B.7.1.1.2](#), pp. 133-138). When establishing the maximum number of doctoral students who can be enrolled, the vacant doctoral student positions are taken into account, in accordance with regulation R11 ([Link B.7.1.1.4](#)) and the procedure regarding the allocation of places for doctoral university studies ([Link B.7.1.1.5](#)). The number of places allocated for admission ([Link B.7.1.6](#)), as well as all information regarding admission, are available in various promotional materials, as well as on the faculty's website and in various materials published in the local media ([Link B.7.1.7](#)). The enrollment situation for the last 5 years in the Accounting doctoral study program is presented in the following table:

Year	2021	2022	2023	2024	2025
Doctoral students	7	4	3	7	5
Doctoral supervisorsb	4	5	6	6	8

Analysis of the state of facts: IOSUD-USV ensures a coherent institutional framework for admission, through a digitalized system, oriented towards equity, standardized and transparent. FEAA stands out

through proactive activities promoting and supporting candidates, contributing to increasing the attractiveness of its educational offer. At the level of the Accounting field, the clarity of the criteria and the involvement of those responsible and of the teaching staff contribute to the effective guidance of future students, according to their profile and aspirations.

Recommendations: Integrating Artificial Intelligence components into the software managing admission operations to personalize interaction with potential candidates through personalized outreach, using predictive analytics for doctoral student recruitment, and reducing administrative bottlenecks through workflow automation.

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 establishing 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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Presentation of the state of facts: The admission regulation and its specific methodology contain provisions regarding compliance with the principles of equity and equal opportunities ([Link B.7.1.1.1](#)). There are distinct admission places allocated to candidates coming from backgrounds with social and educational risk ([Link B.7.1.6](#)).

Analysis of the state of facts: Admission to university study programs, regardless of the form of organization, is carried out by USV in compliance with the principles of equity and equal opportunities, without any form of discrimination, as well as with the establishment of support measures to ensure access for groups in risk situations. CSUD-USV demonstrates a constant institutional commitment to upholding equity in admission, through the allocation of special places, the adaptation of competition conditions, and the active promotion of inclusion. At the field level, the direct involvement of those responsible and the adaptability of the administrative process contribute to increasing access and facilitating the academic integration of vulnerable candidates.

The indicator is fulfilled.

Standard S.B.7.2. Academic journey of students	
The organisational component carries out actions supporting the students' academic journey.	
Indicator I.P.B.7.2.1	The organisational component applies the regulations concerning the students' professional activity.

Presentation of the state of facts:

A series of regulations have been developed to facilitate and regulate students' professional activity - the [Framework Regulation on Students' Professional Activity](#) ([Link B.7.2.1](#)) and the Procedure for Recognition of Study Periods Completed within Unregulated Mobilities, PO-SG-19 ([Link B.7.2.3](#)). The application of the regulations regarding students' professional activity is ensured through the functioning of the [faculty's specialized committees](#), responsible for strategies and audit, research activity, student affairs and human resources, quality assurance, the teaching process and academic development, international cooperation, as well as awarding scholarships and managing state-funded positions. The assessment of doctoral students' involvement and academic performance is complemented by the Academic Performance Self-Assessment Form, which contributes to developing a culture of responsibility and critical reflection on one's own activity. The completion of doctoral university studies is carried out in accordance with the Procedure on the Completion of Doctoral University Studies, which regulates the stages, conditions, and procedures related to the thesis defense.



Analysis of the state of facts: IOSUD-USV applies a well-structured framework regarding the academic path, which provides clarity and predictability for students. The main mechanisms for applying these regulations are the normative and procedural framework, monitoring and implementation structures, monitoring of the academic path, and assessment and accountability tools. The activity is monitored through specialized committees, semester analyses of pass rates, and remedial measures to prevent dropout. IOSUD-USV ensures a coherent and transparent framework, in which the student's professional progress is supported through clear administrative structures and results-based monitoring mechanisms. The use of digital platforms and the organization of counseling sessions contribute to good management of the educational path. At the level of the Accounting field, the person in charge acts as a key point of support and communication between students and the IOSUD structures.

The indicator is fulfilled.

Criterion B.8. Internationalisation process

Standard S.B.8.1. Internationalisation

Improving the quality of education and research through internationalisation actions.

Indicator 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.

Presentation of the state of facts: USV has established partnerships with various European universities through the ERASMUS+ program ([Link B.3.1.3](#)), the NEOLAiA consortium ([Link B.3.1.2](#)), and other international institutions in the field, thus strengthening an international educational network. Thus, student and teaching staff exchanges facilitate both the diversification of educational experiences and the strengthening of research and professional training activities. The organization of outgoing study mobilities within the Lifelong Learning Program, ERASMUS section, is carried out in accordance with the operational procedures Selection of students carrying out mobilities within the Erasmus+ program, PO-SRIAE-01, and Organization and conduct of Erasmus+ mobilities carried out by outgoing Erasmus+ students, PO-SRIAE-02 ([Link B.8.1.1](#)). For doctoral students, these collaborations offer opportunities to carry out research internships in diverse academic environments, access to scientific expertise and advanced research methods, as well as integration into international academic networks and deepening intercultural perspectives. At the same time, teaching staff benefit from continuous professional development opportunities, participating in teaching activities, workshops, and international research projects, thus contributing to increasing the quality of the educational process and enriching individual expertise. International cooperation is not limited to mobilities but is directly integrated into the research supervision process, such as: international co-supervision, supervision/defense committees that include foreign experts, theses written entirely in English to increase international visibility, the visibility of teaching staff, and attracting students from abroad - Republic of Moldova and Iraq, etc. The mobility contracts concluded within ERASMUS+ ([Link B.3.1.3](#)), as well as other support programs, have enabled doctoral students' mobilities ([Supplementary Annex DS.1](#)), as well as those of teaching staff ([Annex B.8.1.2](#)), for research internships, participation in scientific conferences, best practice exchanges, and other relevant academic activities, contributing to strengthening international cooperation and increasing the quality of doctoral programs.

Analysis of the state of facts: USV demonstrates a solid commitment to internationalization, through involvement in international networks and support for mobilities for all categories of academic community members, including co-supervised doctorates. The teaching staff involved in the Accounting



doctoral field also participate in international teaching and research activities, contributing to strengthening the international dimension of the Accounting field and aligning it with international trends in the field.

Aspects that constitute best practice examples: Since the last evaluation, at the level of the Doctoral School of Socio-Human Sciences (SDSSU), internationalization activities have also included the conduct and initiation of 28 co-supervised doctorates with higher education institutions abroad. Currently, 10 such co-supervised theses are underway, of which 4 are in the Accounting doctoral field, with the Academy of Economic Studies of Moldova, reflecting the field's openness to international academic cooperation. Also worth mentioning is [1 doctoral student from Iraq](#).

Recommendations: Strengthening academic cooperation with prestigious universities abroad, by encouraging mobility for both teaching staff and students.

The indicator is fulfilled.

Criterion B.9. Scientific research results

Standard S.B.9.1 Scientific research in the education process

Scientific research activities support students in achieving the learning outcomes.

Indicator
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.

Presentation of the state of facts: Within the Accounting doctoral program, the educational process is centered on advanced research activity, materialized through the development of doctoral theses, which address current and relevant topics in the field and contribute to the development of competencies specific to scientific research. Inquiry-based learning is ensured through the [research topics proposed at admission](#) by doctoral supervisors, in accordance with the legal framework applicable to doctoral studies, as well as through the structure of the [advanced training plan](#), the discipline sheets ([Link B.1.1.3](#)), and the ongoing assessment procedures, which include research activities, individual projects, and progress reports, carried out under the guidance of doctoral supervisors ([Annex B.3.1.1](#)) and supervision committees. The integration of research into the educational process is regulated through the doctoral regulations ([Link I.1.48](#)) and monitored throughout the duration of the studies, directly contributing to the achievement of the learning outcomes assumed by the doctoral program.

Analysis of the state of facts: IOSUD-USV creates a favorable ecosystem for inquiry-based learning within the Accounting doctoral field, this representing the central axis of higher-level academic training, currently undergoing a process of redefinition under the influence of new technologies and requirements for societal impact. The integration of research into the doctoral curriculum and into doctoral students' daily activity is supported both logistically and conceptually. At the field level, the teaching approaches actively leverage the methodology and results of scientific research to achieve curricular competencies.

Recommendations: Integrating the scientific results of doctoral supervisors into the teaching activities of the disciplines that are part of the advanced research plan for doctoral students in the Accounting field, in the spirit of developing the field's scope, academic excellence, and ethics.

The indicator is fulfilled.



Standard S.B.9.2. Scientific research pertaining to the objectives of the study programme

The organisational component carries out scientific research activities aligned with the objectives of the evaluated study programme.

Indicator

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.

Presentation of the state of facts: Scientific research represents one of the fundamental missions provided for in the University Charter ([Link I.1.5](#)). The main directions of fundamental and applied scientific research carried out within SDSSU are integrated into the strategic plans of IOSUD and of the University. The research directions related to the Accounting doctoral field are integrated into the faculty's operational plan ([Link B.9.2.1](#)) and materialized in [research topics](#) proposed by [doctoral coordinators](#) for admission. Research activity is reflected through the scientific publications of doctoral supervisors and doctoral students ([Annex B.9.2.1](#)), published in journals with scientific visibility and impact, as well as through the quality of the doctoral theses defended ([Annex B.9.2.2](#)). Doctoral supervisors and doctoral students are involved in research projects carried out at the level of the faculty ([Link B.9.2.2](#)) and of [IOSUD-USV](#). The results of doctoral research have good national visibility (Ancuța Anisia Chelba was awarded the Excellence trophy at the 2024 Business People Gala) and international visibility in the case of doctoral students (a Merit Diploma awarded to Prof. univ. dr. Veronica Grosu for the scientific supervision of the first-degree excellence doctoral thesis "Analysis and evaluation of the accounting policies package through statistical methods and procedures," prepared by doctoral student Monica-Laura ZLATI, April 25, 2024, Chișinău, diploma awarded within the National Contest "Thesis of Excellence of the Year 2023"), conferences, symposia, summer schools, contests, and academic mobilities, and in the case of doctoral supervisors through their participation in national and international invention exhibitions and the recognition of research results through awards and distinctions (2 Certificates of Registration of Copyright and Related Rights Objects, awarded by the State Agency for Intellectual Property of the Republic of Moldova, an Excellence Diploma at PRO INVENT Edition XIX, Oct. 20-22, 2021, Cluj Napoca, 6 scientific papers awarded prizes at EUROINVENT – European Exhibition of Creativity and Innovation, 17th edition, produced by doctoral supervisors together with doctoral students, 9 scientific papers awarded gold and silver medals at the "Excellent IDEA – 2024 International Exhibition of Innovation and Technology Transfer"). In addition to these distinctions, there are also those awarded by UEFISCDI, within the annual research results award competitions (1 award received for the scientific paper titled "Approaches regarding the materiality threshold methodology in auditing through rapid tests," prepared by Svetlana Mihăilă, Simona-Maria Brînzaru, Veronica Grosu, Marian Socoliuc, Cristina Gabriela Cosmulese, and Marius Sorin Ciubotariu, awarded by UEFISCDI within the Research Results Award Program – PN-IV-P2-2.3-PRECISI-2023-75096, and respectively 1 award for the paper titled "Is Information Asymmetry a Disruptive Factor in Food Consumer Behavior During the COVID Pandemic?", authors Socoliuc, M., Grosu, V., Ciubotariu, M. S., Brînzaru, S. M., & Cosmulese, C. G. (2022), *Frontiers in Nutrition*, 9, 912759, awarded by the same institution, (<https://doi.org/10.3389/fnut.2022.912759>)) and also involvement in scientific committees, academic boards, and international professional associations, as well as participation in doctoral committees at the national and international level, expert activities, and international co-supervision ([Annex B.9.2.5](#); [Annex DS.2 Co-supervised theses](#)).

Analysis of the state of facts: FEAA demonstrates, through its research results, the role played by the faculty's conference (International Economic Conference - <http://conferinta.feaa.usv.ro/index.php/iec/cosd2025>) in strengthening the faculty's international



scientific visibility and in stimulating the participation of students and teaching staff in research activities and academic best practice exchanges. Doctoral students are involved every year in conducting scientific research and participating with scientific papers in the "International Student Contest 'The Accounting Profession – A Successful Career', organized in partnership with the Academy of Economic Studies of Moldova (ASEM)" - doctoral students' section, now in its 10th edition, as well as in 2 international conferences organized in partnership with ASEM, namely the International Scientific Conference on Accounting (ISCA) and the International Scientific Conference "International Student Scientific Conference, ISSC 2025, 'Challenges of accounting for young researchers'", now in its 9th edition.

The indicator is fulfilled.

DOMAIN C. Quality management

Criterion C.1. Quality assurance strategies and procedures, including in the field of academic ethics and conduct, which involve students, employers and other stakeholders and are applied in a consistent, transparent manner

Standard S.C.1.1. Application

Adequately implemented strategic directions, actions, and procedures

Indicator I.P.C.1.1.1	The organisational component consistently carries out actions and applies procedures, proving their impact on improving the quality of education at the level of the study programme
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Presentation of the state of facts:

IOSUD – "Ștefan cel Mare" University of Suceava applies an institutional quality management system for doctoral university studies, regulated by the Quality Policy and Authority Statement, and by the institutional regulations and procedures on quality assurance ([Link C.1.1.1](#), [Link C.1.1.2](#), and [Link C.1.1.3](#)). The system is implemented through [institutional structures responsible](#) for coordinating, monitoring, and evaluating quality at the level of the university, faculties, and study programs.

The monitoring of the quality of doctoral university studies is carried out through the Annual Internal Quality Evaluation Report prepared by the Council for Doctoral University Studies ([Link C.1.4, Chapter IV – Doctoral University Studies](#)). At the same time, the objectives regarding quality assurance are integrated into the university's strategic and operational planning and are correlated with the Operational Plan of the Committee for Quality Evaluation and Assurance ([Link C.1.1.5](#)). At the level of the Doctoral School of Socio-Human Sciences, quality objectives are established, teaching and research activity plans are developed, and the curricula are analyzed and updated in relation to national quality standards, the results of evaluation processes, and the requirements of the socio-economic environment.

Analysis of the state of facts:

The documents analyzed and the verifications carried out during the external evaluation process confirm the functioning of an institutional quality management system, supported by organizational structures, procedures, and monitoring mechanisms applicable to doctoral university studies. During the meeting with representatives of the structures responsible for quality assurance, the organization and functioning of the Committee for Quality Evaluation and Assurance were presented, along with the responsibilities of the structures involved in quality monitoring, the mechanisms for evaluating study programs, and the IT tools used in document management and institutional communication. At the



same time, the committee found that quality assurance activities are integrated with the Internal Managerial Control System (SCIM), through the involvement of the CEAC director and secretary in the Technical Secretariat of the Committee for Monitoring, Coordination, and Methodological Guidance of the SCIM. Based on the documents analyzed and the verifications carried out, the committee finds that the institutional quality assurance mechanisms are consistently applied.

Aspects that constitute best practice examples: The integration of the activities of the Committee for Quality Evaluation and Assurance with the Internal Managerial Control System (SCIM), through the participation of CEAC representatives in monitoring processes and managing institutional risks.

The indicator is fulfilled.

Standard S.C.1.2. Stakeholder engagement

The HEI proves that it engages the stakeholders who have relevant activity in applying the procedures.

Indicator 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.
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Presentation of the state of facts:

Institutional mechanisms for consulting members of the academic community and other stakeholders are applied within IOSUD - "Ștefan cel Mare" University of Suceava in the process of drafting, implementing, and revising institutional procedures. The documents subject to consultation are brought to the attention of the academic community through email and the institutional web pages, with the possibility offered to formulate observations and proposals before their approval ([Link C.1.2.6](#)). Consultations are organized periodically with representatives of the academic environment, employers, graduates, students, and the socio-economic environment, and their results are recorded in institutional documents ([Supplementary Annex A.1.2.2](#)).

Analysis of the state of facts: The consultations organized with representatives of the academic community and stakeholders represent a functional mechanism for supporting the decision-making process and improving institutional procedures. The verifications carried out during the visit confirmed their periodic nature, as well as the use of the observations and proposals formulated in the process of revising study programs and institutional documents. The involvement of students, graduates, employers, and representatives of the socio-economic environment contributes to adapting the doctoral university studies program to the requirements of the academic and professional environment.

Aspects that constitute best practice examples: The periodic and documented organization of consultations with representatives of the academic environment, employers, graduates, students, and the socio-economic environment, leveraging their results in the process of improving study programs.

The indicator is fulfilled.

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

Standard S.C.2.2. Operation

Quality assurance and academic ethics and conduct organisational structures adequately perform their specific role and functions.

Indicator I.P.C.2.2.2.	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.
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Presentation of the state of facts:

The University Ethics Committee carries out its activity based on the regulation approved by the Senate of "Ștefan cel Mare" University of Suceava, in accordance with the provisions of national legislation and the applicable institutional regulations ([Link C.2.2.1](#) and [Link C.2.2.2](#)). The organization, responsibilities, and mode of operation of the Ethics Committee are established by its own regulation ([Link C.2.2.3](#)). Within the Ethics Committee, there is a Research Ethics Subcommittee, responsible for analyzing aspects regarding ethics and integrity in scientific research activity. The Committee's activity is documented through [decisions](#) and annual reports published on the institutional page ([Link C.2.2.4](#)).

Analysis of the state of facts:

The Ethics Committee carries out its activity based on the regulation approved by the University Senate and exercises the responsibilities provided for by the legislation in force and the institutional regulations. The verifications carried out during the visit confirmed the functioning of the Ethics Committee and of the Research Ethics Subcommittee, as well as the application of procedures regarding the analysis of ethics and academic integrity issues. For the Accounting doctoral university studies field, no complaints were recorded during the evaluated period. Additionally, doctoral students confirmed that they are informed about ethics and academic integrity standards during teaching activities and through their doctoral supervisors.

The indicator is fulfilled.

Criterion C.3. Procedures for the initiation, monitoring and periodic review of the study programmes and domains and of the performed activities, involving students, employers and other stakeholders

Standard S.C.3.1. Procedures and implementation of procedures

The HEI has procedures for initiating, monitoring, and periodically reviewing the study programmes and domains and the performed activities, and applies them systematically.

Indicator I.P.C.3.1.1	The organisational component consistently applies the procedures, and proves their impact on quality assurance.
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Presentation of the state of facts: The process of initiating, monitoring, and periodically reviewing doctoral university study programs is regulated by institutional procedures and regulations that establish the responsibilities, stages, and mechanisms for the development, approval, monitoring, and periodic evaluation of study programs ([Link I.1.31](#) and [Link I.1.41](#)). The application of these regulations is reflected in the approved curricula for the Accounting doctoral university studies field and in the documents adopted by the competent academic structures for the organization, monitoring, and evaluation of the study program.

Analysis of the state of facts: The institutional procedures regarding the initiation, monitoring, and revision of study programs are systematically applied within the Accounting doctoral university studies field. The verifications carried out during the visit confirmed their use in the process of updating the curricula and in monitoring the conduct of the doctoral program. At the same time, periodic consultations with doctoral students, graduates, employers, and representatives of the academic environment contribute to substantiating improvement measures and adapting the study program to the requirements of the academic and socio-economic environment. The consistent application of these procedures supports the continuous assurance and improvement of the quality of the doctoral university studies program.

The indicator is fulfilled.



Indicator I.P.C.3.1.2	Members of its own community and other stakeholders are involved in the procedure implementation process.
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Presentation of the state of facts: The implementation of quality assurance procedures at the level of IOSUD – "Ștefan cel Mare" University of Suceava is carried out with the involvement of members of the academic community and other stakeholders, including representatives of the socio-economic environment and the labor market, through consultations and activities organized periodically in order to adapt study programs to the requirements of employers and society ([Annex A.1.2.1](#) and [Annex A.1.2.1.1](#)). Doctoral students participate in the decision-making process through representation in the university's and IOSUD's governing structures, as well as through the evaluation of teaching activities and the formulation of proposals regarding the development of study programs. The university also organizes periodic consultations with employers and representatives of the socio-economic environment to assess the relevance of study programs and adapt them to labor market requirements ([Link I.1.2.3.5](#), [Link I.1.2.3.6](#)).

Analysis of the state of facts:

The checkings carried out during the visit confirmed the involvement of doctoral students, graduates, employers, and teaching staff in applying quality assurance procedures. Their participation in evaluating the study program, formulating improvement proposals, and consultation activities contributes to adapting the doctoral program to the requirements of the academic and socio-economic environment. The representation of doctoral students in governing structures and the constant collaboration with employers demonstrate the consistent application of institutional mechanisms for stakeholder involvement.

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

Applying the methodologies and procedures contributes to improving the quality of the staff's activities.

Indicator I.P.C.4.1.1	The organisational component analyses the results of the students' biannual evaluation of teachers.
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Presentation of the state of facts:

The evaluation of teaching staff by doctoral students is regulated by the Regulation on the Assessment of Teaching Staff Performance ([Link I.1.29](#)) and by the Procedure on the Evaluation of Teaching Staff by Students ([Link I.1.30](#)). Within IOSUD – "Ștefan cel Mare" University of Suceava, the evaluation process is carried out through [specific forms designed for doctoral studies](#), available on the page dedicated to doctoral studies, which include the [teaching staff evaluation questionnaire](#) and the [summary of evaluations carried out by students](#). The results of the evaluations are compiled, analyzed, and used in accordance with the applicable institutional procedures ([Link C.4.1.1](#) and [Link I.1.30](#)). At the university level, procedures are also applied regarding the assessment of the performance of auxiliary and non-teaching staff, and the results of these assessments are published on the institutional page ([Link C.4.1.1.2](#)).

Analysis of the state of facts:

The verifications carried out during the visit confirmed the application of institutional procedures regarding the evaluation of teaching staff by doctoral students. The evaluation results are compiled and



analyzed at the institutional level, and their conclusions are used in the process of monitoring and improving teaching activity. The evaluation process takes place periodically, in accordance with the institutional regulations applicable to doctoral university studies.

Aspects that constitute best practice examples: The publication, on the page dedicated to doctoral studies, of the tools used for evaluating teaching staff and the compiled results of the evaluation carried out by doctoral students.

Recommendations: Documenting the measures adopted as a result of analyzing the results of the evaluation of teaching staff by doctoral students, in order to monitor their impact on improving teaching activity.

The indicator is fulfilled.

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

Standard S.C.5.1. Databases

The HEI uses databases to support internal quality assurance activities.

Indicator I.P.C.5.1.1	The organisational component systematically collects and analyses data required for the internal quality assurance process.
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Presentation of the state of facts: At the level of "Ștefan cel Mare" University of Suceava, IT tools are used for collecting, compiling, and communicating the data required for the internal quality assurance process. The [CEAC-USV website](#) includes documents regarding quality management, procedures, regulations, and reports used in monitoring institutional activities. At [CSUD level](#), information regarding doctoral university studies and annual quality reports are published on the page [dedicated to doctoral studies](#), including in the Internal Quality Evaluation Report, the chapter on doctoral university studies ([Link C.1.4 Chapter IV. DOCTORAL UNIVERSITY STUDIES](#)). Communication with members of the academic community is also carried out through institutional email lists and dedicated electronic channels, used for transmitting information regarding curricula, procedures, and activities relevant to doctoral university studies.

The monitoring of the implementation of the recommendations formulated during the previous external evaluation is reflected in the [Progress Report](#) of the Accounting doctoral university studies field.

Analysis of the state of facts: The analysis of institutional documents, corroborated with the verifications carried out during the evaluation visit, confirms the systematic use of the data required for the internal quality assurance process. The Progress Report of the Accounting doctoral university studies field highlights how the recommendations formulated during the previous external evaluation have been implemented. The monitoring results are used to substantiate measures for the continuous improvement of the quality of the doctoral program.

The indicator is fulfilled.

Criterion C.6. Transparency of information of public interest, including those regarding the study programmes and domains offered, and transparency regarding the related certificates, diplomas and qualifications

Standard S.C.6.1. Transparency

The organisational component ensures transparency of information, as required by the law.

Indicator I.P.C.6.1.1	The organisational component ensures publication and access to information of public interest regarding the evaluated study programme.
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Presentation of the state of facts: Information of public interest regarding the Accounting doctoral university studies field is published on the website of "Ștefan cel Mare" University of Suceava, in the section dedicated to doctoral university studies ([Link C.6.1.1.1](#)). Access to this information is public and allows for informing candidates, doctoral students, and other interested persons. Information is available regarding the organization of doctoral university studies, curricula, discipline sheets, acquired competencies, the schedule of teaching activities, applicable regulations, as well as information on admission, the rights and obligations of doctoral students, academic mobility, and the support services offered to them. Information is also published regarding the qualifications obtained upon completion of doctoral university studies, as well as the documents and procedures relevant to conducting the doctoral program, in accordance with institutional transparency requirements.

Analysis of the state of facts: The information analyzed during the external evaluation process confirms that the Accounting doctoral university studies field ensures the publication of and access to information of public interest, in accordance with legal and institutional requirements. The information published on the institutional web page allows candidates, doctoral students, and other interested persons to access relevant information regarding the organization and conduct of the doctoral program.

The indicator is fulfilled.

Indicator I.P.C.6.1.2	The organisational component ensures transparent decision-making processes.
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Presentation of the state of facts: The transparency of decision-making processes is ensured through the publication, on the website of "Ștefan cel Mare" University of Suceava, of the decisions of the Administrative Council ([Link I.1.6](#)) and the resolutions of the University Senate ([Link I.1.7](#)).

Analysis of the state of facts: The documents analyzed and the verifications carried out during the visit confirm that the decision-making processes carried out at the level of IOSUD–USV are transparent, through the publication of the documents adopted by the university's governing structures. At the same time, the information obtained during the evaluation confirms the academic community's access to the resolutions and decisions with an impact on the organization of doctoral university studies.

The indicator is fulfilled.

Criterion C.8. Participation in external evaluation processes, according to the law

Standard S.C.8.1. Compliance with the external evaluation obligation The HEI undergoes external quality evaluation as required by the law.	
Indicator I.P.C.8.1.1	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.

Presentation of the state of facts: The Social and Human Sciences field, which includes the full-time/part-time doctoral study programs in Business Administration, Economics, Accounting, Philology, Philosophy and History, obtained the Maintenance of Accreditation at the last periodic external evaluation, approved by the ARACIS Council on 16.12.2021 ([Link C.8.1](#))

Analysis of the state of facts: USV and its teaching staff have consolidated experience in participating in external evaluation processes, consistently observing the deadlines and requirements set out in ARACIS methodologies. The procedures related to organizing the evaluated study program are carried out in a well-structured and efficiently coordinated manner, with functional collaboration between the faculties, the university management, and IOSUD. At the level of the field, the person responsible for coordination plays a central role in ensuring that documentation is complete, accurate and submitted within the required deadlines; however, the complexity and volume of the external evaluation process



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require a sustained, continuous effort to ensure coherence and consistency between the data compiled from different sources.

The indicator is fulfilled.



IV. SWOT Analysis

Strengths: ✓ The "High Trust Degree" rating of USV, reconfirmed in 2025. ✓ International online libraries (the ANELIS PLUS project allows free access to ✓ relevant journals in the fields of Economics, Business, InfoEconomics) and technological resources (the existence of the Research Center in Accounting and Management Informatics at FEAA level) ✓ Doctoral supervisors in the field of accounting demonstrate high-level research activity, reflected by the publication of articles in prestigious international journals, indexed in Web of Science and Scopus, ranked in the Q1 and Q2 quartiles, and competitive recognition, highlighted by awards and funding obtained within PN-III projects. ✓ Recognition and the visibility of the research results carried out by the doctoral supervisors, reflected by the high number of citations (WOS, SCOPUS) in prestigious international journals. ✓ The involvement of doctoral supervisors in teaching activities at the bachelor's and master's level in the field of Accounting ensures their increased visibility among potential future doctoral students. ✓ The existence of bachelor's and master's programs in Accounting within FEAA ensures the continuity of the educational path (bachelor's →	INTERNAL FACTORS ↻	Weaknesses: ✓ The high costs of doctoral studies and the limited funding provided through doctoral scholarships may cause master's graduates to prefer insertion into the labor market instead of continuing their studies through doctoral programs. ✓ Lack of legislative predictability in the field of education (increasing teaching standards, reducing personnel costs, reducing hourly rates).
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master's → doctorate) and creates a stable pool of potential doctoral students. ✓ Increased international academic visibility in the last five years and participation in international projects or European research networks. ✓ National and regional valorization of research results in economic activity – the existence of certificates attesting to the theses supported by the implementation of the results in the business environment obtained ; the involvement of researchers in capitalizing on the results of their activities in terms of transfer to the level of economic entities as well as an increased interest in capitalizing on the results of research in the academic environment. ✓ Intensive collaboration with the socio - economic environment in establishing innovative, interdisciplinary and relevant research themes taking into account the needs of the labor market, as well as in devising ways to transfer research results into economic activity ✓ Strategic partnerships and collaboration protocols with universities in the country and abroad. ✓ Consistent experience of doctoral supervisors as members or chairmen of public defense committees of doctoral theses, both in the country (ASE Bucharest, "1 Decembrie 1918" University Alba Iulia, Valahia University of Târgoviște), and abroad, the Academy of Economic Studies of Moldova -ASEM and the State University of Moldova - USM -		
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members of the doctoral school participated, in the period 2020-2025, as members of the public defense committee of 14 doctoral theses at these two educational institutions in the Republic of Moldova), which contributes to the alignment of doctoral standards with good European practices. ✓ The recognition of the academic excellence of doctoral supervisors and the quality of doctoral coordination activity is confirmed by obtaining prestigious national awards and distinctions, such as the Excellence Trophy for Academic Performance awarded within the Business People's Gala - 2024 edition and the diploma for coordinating an excellent doctoral thesis awarded within the National Competition "Thesis of Excellence of the Year 2023". ✓ Significant experience of international academic mobility of doctoral school members, through: CEEPUS mobility at ASEM, Chişinău (2023–2025); and Mobilities for researchers at Universită to Studi “Niccolò Cusano”, Rome, Italy and, respectively, Atlantic Technological University Ireland (November–December 2024). ✓ Institutional experience in carrying out international and cross-border projects, demonstrated by attracting European funds and implementing projects such as LINKSROUACBE, VIP, COACH USV, with direct impact on the internationalization and consolidation of doctoral research. ✓ Recognition Nation and prestigious international presentation of the research results of doctoral supervisors and doctoral graduates		
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(Invention Salon – EUROINVENT, State Agency for Intellectual Property of Moldova, PN-III- P1-1.1-PRECISI, CEREX-UDJG Excellence Research Gala, UGAL INVENT Innovation and Research Salon), which demonstrates the high level of scientific training and sustainability of scientific research and after completing the doctoral cycle. ✓ Insert doctoral graduates in jobs relevant to the completed doctoral studies. ✓ Increasing the number of qualified doctoral supervisors from different fields of expertise. ✓ The existence of co- tutorship agreements with other universities.		
SWOT analysis		
Opportunities: ✓ The topicality of the doctoral field allows it to attract a significant number of doctoral students. ✓ The quality of doctoral supervisors allows for a high degree of internationalization. ✓ Interest in the field of accounting is experiencing a significant increase both at national and European level, amid the challenges generated by geopolitical crises and the intensification of debates on transparency, financial responsibility, corporate governance, sustainability and the digitalization of the accounting profession. ✓ The possibility of attracting researchers and professors from other universities, including through	EXTERNAL FACTORS	Threats: ✓ The impact of geopolitical instability. ✓ The economic, social and political context could have a negative, lasting impact on both scientific research and the educational system, at the national and international levels. ✓ Potential candidates' perception of the social relevance of the accounting field, in the context of the evolution of AI technology. ✓ Vulnerability to political changes and economic regulations in constant flux, but especially to financing policy inconsistent regarding the educational system in general and research in particular.



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collaborations, associations, grants and mobilities. ✓ Access to funding for emerging fields represents a major opportunity for the development of accounting research ✓ The pressures exerted by AI for a highly qualified workforce, meeting the demands of the constantly changing labor market, will determine the development of a culture of the educational and scientific process, which will lead to raising the qualitative level of doctoral studies. ✓ The development of cross-border collaborations, especially with institutions from the Republic of Moldova and Ukraine, creates the premises for: doctoral fellowships, joint evaluation committees, joint applied research projects with regional relevance. ✓ The strategic geographical positioning of the university on the European Union border with the Republic of Moldova and Ukraine, along with institutional expansion through the opening of new university extensions (including in the municipality of Botoșani) and the launch of new branches, creates favorable premises for expanding partnerships, attracting European funds and developing new cross-border and international projects. ✓ The possibility of developing co-supervision doctoral programs and joint degrees with partner universities from the European and extra-European space represents a major opportunity to increase the quality and international visibility of the doctoral school (for example Università to Studi “ Niccolò Cusano ”, Rome, Italy).		✓ Competition with other universities in the country or abroad offered to doctoral graduates.
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✓ Involvement of doctoral students in doctoral research projects and doctoral graduates in postdoctoral research projects carried out at national level and international ✓ Completing the doctoral cycle offers candidates the opportunity to acquire the quality of ACCOUNTANT EXPERT, only following an interview, the entrance exam and the internship period being equivalent. ✓ Developing partnerships with the economic environment (companies), research institutes and universities abroad.		
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V. Extent to which the standards and performance indicators are fulfilled, and recommendations

No.	Performance Indicator	(F/PF/UF)	Recommendations
DOMAIN A. Institutional capacity			
1.	I.P.A.1.1.1	F	
2.	I.P.A.1.2.1	F	
3.	I.P.A.2.1.1	F	
4.	I.P.A.2.2.1	F	
5.	I.P.A.3.1.1	F	
6.	I.P.A.3.1.2		
7.	I.P.A.3.2.1	F	Identifying and attracting new doctoral supervisors with complementary expertise, in order to diversify the research areas of the Accounting doctoral university studies field.
8.	I.P.A.4.1.1	F	Expanding the electronic services dedicated to doctoral university studies by leveraging the digital platforms developed at the institutional level.
DOMAIN B. Educational efficacy			
9.	I.P.B.1.1.1	F	
10.	I.P.B.2.1.2	F	Periodic updating of the curriculum and research topics, in relation to scientific developments and the requirements of the national qualifications framework and the European ESCO occupational classification. Intensifying doctoral students' involvement in national and international research projects, academic mobility, conferences, and interdisciplinary collaborations, as essential



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No.	Performance Indicator	(F/PF/UF)	Recommendations
			means for developing EQF level 8 competencies, based on advanced research and innovation.
11.	I.P.B.3.1.1	F	
12.	I.P.B.3.1.2	F	Concluding Erasmus mobility agreements also for the Accounting doctoral field Increasing the level of information and motivation of students (both on the faculty's website and through information sessions dedicated to international mobility), a more diversified range of academic and professional opportunities.
13.	I.P.B.3.2.1	F	
14.	I.P.B.4.1.1	F	Expanding training programs on accessing and using international scientific databases, digital libraries, and bibliometric tools relevant to research activity; developing advanced digital competencies in areas such as research data management and the use of statistical software.
15.	I.P.B.5.1.1	F	Adding the academic year as a standardized field in the discipline sheets Deepening the correlation of learning outcomes with developments in the Accounting field and with global labor market requirements Periodic review of the Discipline Sheets and the Curriculum of the Accounting doctoral field
16.	I.P.B.5.1.2	F	Integration into the Framework Regulation for the assessment of doctoral students of elements specific to the assessment of doctoral studies, detailing how credits are obtained.
17.	I.P.B.7.1.1	F	Integrating Artificial Intelligence components into the software managing admission operations to personalize interaction with potential candidates through personalized outreach, using predictive analytics for doctoral student recruitment, and reducing administrative bottlenecks through workflow automation.
18.	I.P.B.7.1.2	F	
19.	I.P.B.7.2.1	F	
20.	I.P.B.8.1.1	F	Strengthening academic cooperation with prestigious universities abroad, by encouraging mobility for both teaching staff and students.
21.	I.P.B.9.1.1	F	Integrating scientific results into the teaching of disciplines that are part of the advanced research plan for doctoral

No.	Performance Indicator	(F/PF/UF)	Recommendations
			students in the Accounting field, in the spirit of developing the field's scope, excellence, and academic ethics.
22.	I.P.B.9.2.1	F	
DOMAIN C. Quality management			
23.	I.P.C.1.1.1	F	
24.	I.P.C.1.2.1	F	
25.	I.P.C.2.2.2.	F	
26.	I.P.C.3.1.1	F	
27.	I.P.C.3.1.2	F	
28.	I.P.C.4.1.1	F	Documenting the measures adopted as a result of analyzing the results of the evaluation of teaching staff by doctoral students, in order to monitor their impact on improving teaching activity.
29.	I.P.C.5.1.1	F	
30.	I.P.C.6.1.1	F	
31.	I.P.C.6.1.2	F	
32.	I.P.C.8.1.1	F	

Summary Table of Performance Indicators – Degree of Fulfillment

Evaluation Domain	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

Maintaining Accreditation (MAC).

For the doctoral university study program in Accounting organized by the Doctoral School of Socio-Human Sciences IOSUD-USV within "Ștefan cel Mare" University of Suceava, evaluated on the basis of the results of the verification procedures applied before and during the evaluation visit conducted by the designated external evaluation committee, in the context of Article 63 of Decision no. 962/2024 on the approval of the Methodology for the external evaluation of the quality of education in higher education, it was found that all academic quality standards were met. Specifically, the external evaluation report noted certain recommendations, along with a SWOT analysis containing the external evaluation committee's assessments regarding the essential aspects related to the organization of the evaluated doctoral study program. In this regard, we highlight the following summary data:



- The competencies acquired upon completion of doctoral university studies in Accounting at USV are described in the Curriculum. These are correlated with the provisions of Ministerial Order OMEC 3020/2024 approving the Framework Regulation on doctoral university studies, as well as with those corresponding to Level 8 qualification in the EQF/CEC and the CNC (National Qualifications Framework). The program aims to develop advanced competencies in: analysis and critical interpretation of financial and non-financial information; development and implementation of innovative accounting and financial models; conducting advanced scientific research in accounting, auditing, and sustainability reporting; and writing and disseminating research results in international academic and professional contexts. These competencies are essential for occupations such as accounting and auditing researcher, chartered accountant, internal or external auditor, tax consultant, university faculty member, and financial analyst, in accordance with the classifications defined by ESCO.
- During the evaluated period, 3 new doctoral supervisors were qualified, and 2 already-qualified supervisors joined IOSUD-USV (Self-Evaluation Report, p.11, ARACIS Progress Report, 05.06.2025). At the same time, public thesis defense committees were diversified through the involvement of scientific reviewers from universities in Romania and abroad, and funding opportunities for doctoral activities were expanded through institutional and national projects. The evolution of the field is also reflected in the results of doctoral research activity. Between 2014 and 2024, 28 doctoral theses were defended, of which 1 was a joint (co-tutelle) thesis with the University of Valencia (Spain) and 3 were joint theses with the Academy of Economic Studies of Moldova, reflecting the development of international academic collaborations and the strengthening of the international dimension of the doctoral program (Annex B.9.2.3.1 and Annex B.9.2.3).
- At the time the External Evaluation Report was drawn up, 8 doctoral supervisors were coordinating 26 doctoral students, of whom: 19 doctoral students were in the 4-year standard period; 4 doctoral students were in the 1-2 year extension period. There are 2 doctoral students whose theses are currently in the public consultation period. No doctoral student is in a period of interrupted studies. At the time of the visit, doctoral supervision activity was found among 8 members of the Accounting Doctoral School Committee (PSUD) for 23 doctoral students. In addition to this number, there are 3 foreign, non-EU doctoral students (from Moldova and Iraq). The 23 doctoral students mentioned in the Self-Evaluation Report belong to the following cohorts: 2025/2026 - 5 doctoral students; 2024/2025 - 7 doctoral students; 2023/2024 - 3 doctoral students; 2022/2023 - 4 doctoral students; 2021/2022 - 4 doctoral students.
- At the time of the evaluation visit, the ratio of doctoral students to faculty members/researchers was 2.88 (23/8), not exceeding 3 to 1. During the visit, it was found that of the 23 supervision and academic integrity committees existing at that time, 16 included a member from outside the university, of which 7 committees included an internationally affiliated member. Meetings between the doctoral student and the supervision committee take place regularly, with feedback provided both in writing and orally during the presentation of scientific research projects/reports. According to checks carried out for the 2024/2025 and 2025/2026 academic years, members of the



Supervision and Academic Integrity Committee do not sit on the Thesis Defense Committee, with the exception of the doctoral supervisor.

- During the visit, it was found that all supervision and academic integrity committees existing at the time included a member from outside the university. Meetings between the doctoral student and the supervision committee take place regularly, with feedback provided both in writing and orally during the presentation of scientific research projects/reports.
- According to checks carried out for the 2024/2025 and 2025/2026 academic years, members of the Supervision and Academic Integrity Committee do not sit on the Thesis Defense Committee, with the exception of the doctoral supervisor (confirmed during the visit).
- The learning outcomes of the doctoral program in Accounting are presented in each course syllabus, correlated with the targeted professional and transversal competencies, and divided into the three fundamental categories that meet academic expectations. These reflect the general and specific objectives of the courses (such as Ethics of Scientific Research and Academic Integrity; Applied Statistics in Doctoral Research; Academic Writing/Applied Methodology in Doctoral Research; International Corporate Social Responsibility and Sustainability/Accounting Systems in Economy 4.0; Introduction to Blockchain Accounting/Quantitative and Qualitative Research Methods in Accounting and Auditing; Epistemological Approaches in Economic Sciences), allowing for a shared understanding between student and faculty member regarding content, teaching methods, and evaluation standards.
- All doctoral supervisors carry out relevant scientific activity in the field of Accounting and enjoy international visibility, demonstrated through WoS-indexed publications, Hirsch index, and editorial and reviewing activity in prestigious journals. Doctoral supervisors and doctoral students are involved in research projects at the faculty and IOSUD-USV level, and research results are reflected in numerous national and international awards, distinctions, and recognitions. Visibility is strengthened through participation in conferences, symposia, summer schools, academic mobilities, invention exhibitions, and innovation competitions, as well as through awards granted by UEFISCDI for research results. At the same time, faculty members are involved in scientific and editorial committees, international professional associations, doctoral committees, expert activities, and international co-supervision arrangements, contributing to strengthening the prestige of the doctoral school.
- Doctoral students understand the expectations of their doctoral supervisors, receiving the necessary information throughout their studies. These expectations are communicated to them at the start of the doctoral program and whenever necessary throughout each semester. Doctoral students consider that they are given full access to the necessary resources and appreciate the competence of their doctoral supervisors through the set of values provided for completing research topics and coordinating research activities. Graduates appreciated the content of the study program for its usefulness in the activities they are engaged in on the labor market, highlighting its contribution to the development of advanced competencies and the expansion of career opportunities. In meetings with



most stakeholders, the active involvement of faculty, students, and representatives of the socio-economic environment in decision-making processes was appreciated, through their participation in governing structures and consultative mechanisms. This contributes to increasing the relevance and legitimacy of the decisions adopted, as well as to the continuous adaptation of study programs and research activities to the requirements of the academic and professional environment.

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

Regarding inclusion and equity, the university provides an adequate 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 competencies and scientific performance.
- The process of defining and evaluating learning outcomes is rigorous, transparent, and aligned with national standards, ensuring continuous monitoring of doctoral students' progress and the relevance of the competencies acquired.

As a result of the visit to "Ștefan cel Mare" University of Suceava, Doctoral School of Socio-Human Sciences IOSUD-USV - Accounting field, the ARACIS external committee for evaluating the quality of the Accounting doctoral university study field unanimously decided to **maintain the accreditation** of the evaluated field.

VII. Annexes

The ARACIS external committee for evaluating the quality of the Accounting doctoral university study field reviewed the internal evaluation report submitted to ARACIS and also applied other evaluation procedures, with results presented in:

- The visit schedule
- The minutes of discussions with stakeholders