The Romanian Agency for Quality Assurance in Higher Education



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

Higher Education Institution/Education Provider Organisation:	"1 DECEMBRIE 1918" UNIVERSITY OF ALBA IULIA
Doctoral School:	DOCTORAL SCHOOL OF ECONOMIC SCIENCES
Doctoral Domain:	ACCOUNTING
The objective of the external evaluation:	MAINTAINING ACCREDITATION

Members of the ARACIS Evaluation Panel

No.	Surname and First Name	Team role	Signature
1.	**IONESCU Bogdan-Ștefan**	Expert evaluator	
2.	**MIHAILA Svetlana**	International Expert	
3.	**IONAȘCU Alina**	PhD Student Evaluator	

I. Introduction

The “1 Decembrie 1918” University of Alba Iulia was established in 1991 by Romanian Government Decision No. 474/1991, published in the Official Gazette, Part I, No. 160, of 1991. Since 2000, the “1 Decembrie 1918” University of Alba Iulia has offered doctoral programmes. Four doctoral schools operate within IOSUD-UAB (Table I.1), in the following fields: *History*, *Philology*, *Accounting* and *Theology*. In accordance with Order 5957/2021, the accreditation of the fields of doctoral study, which are organised within the doctoral schools at the “1 Decembrie 1918” University of Alba Iulia, is maintained. Within the IOSUD structure of the “1 Decembrie 1918” University of Alba Iulia, a doctoral school has a status equivalent to that of a department. The doctoral school is led by the director of the doctoral school and the doctoral school council. The director of the doctoral school is equivalent to a department head. The Doctoral School Council is equivalent to a departmental council. The Director of the Doctoral School is an ex officio member of the Doctoral School Council. The Director of the Doctoral School is responsible for the management and operational leadership of the Doctoral School. He is responsible for the development and implementation of curricula, staffing plans, research and quality management, and supports the IOSUD-UAB management in the financial management of the doctoral school. In carrying out this role, he is assisted by the Doctoral School Council. The mission of IOSUD aligns with the institutional strategy of the “1 Decembrie 1918” University of Alba Iulia. It contributes to achieving objectives in academic excellence, internationalisation, and the enhancement of the quality of educational and research processes. The Council for Doctoral Studies of the IOSUD “1 Decembrie 1918” University of Alba Iulia (CSUD-UAB) consists of 9 members: 6 doctoral supervisors and 3 doctoral students. The IOSUD-UAB evaluation considered performance criteria and indicators structured across the following areas: A. Institutional capacity; B. Institutional effectiveness; C. Quality management. The results were summarised in the periodic evaluation reports for the doctoral fields, accompanied by the relevant annexes, as well as in the internal evaluation report at the institutional level. IOSUD-UAB has implemented effective operational mechanisms, in accordance with the specific legislation governing the organisation of doctoral studies, a fact reflected in the regulations in force applicable to the third cycle of university studies – doctoral studies:

- Institutional Regulations on the organisation and operation of doctoral programmes at the “1 Decembrie 1918” University of Alba Iulia;
- Methodology for the organisation and conduct of the admission competition for doctoral studies at IOSUD-UAB (July/September 2026);
- Methodology for the conduct of the public competition for the post of Director of the Council for Doctoral Studies (CSUD) at the “1 Decembrie 1918” University of Alba Iulia;
- Operational procedure for the completion of doctoral studies;
- Methodology for the organisation and conduct of admissions to postdoctoral advanced research programmes at the “1 Decembrie 1918” University of Alba Iulia – July/September 2026 session;
- Methodology for the election of management bodies within the “1 Decembrie 1918” University of Alba Iulia;
- Methodology for the organisation and conduct of the process for awarding the habilitation certificate;
- Methodology for the recognition, at the “1 Decembrie 1918” University of Alba Iulia, of doctoral degrees and the title of Doctor of Science or in a professional field obtained abroad;

- Methodology regarding the automatic recognition, at the "1 Decembrie 1918" University of Alba Iulia, of the status of doctoral supervisor obtained at accredited higher education institutions abroad.

The doctoral programme in Accounting was established in 2009 and is administered by the IOSUD-UAB Doctoral School of Accounting. The programme is accredited and has completed all legal stages of authorisation, external evaluation and periodic review, in accordance with ARACIS and CNATDCU standards. Its current legal status is reinforced by its integration into the IOSUD structures, the presence of a body of accredited doctoral supervisors, research-appropriate infrastructure and relevant scientific outputs. The Doctoral School of Accounting consistently meets the legal and institutional requirements for the organisation of doctoral studies, ensuring the conditions for maintaining accreditation. Between 2020 and 2025, 19 doctoral theses were defended in the field of Accounting, graded 'Very Good' or 'Excellent', of which 16 have been confirmed by Ministerial Order, and 3 are awaiting confirmation. Seventeen external examiners from other higher education institutions participated in their assessment (ASE Bucharest, the West University of Timișoara, Babeș-Bolyai University in Cluj-Napoca, UMFST Tg. Mureș, University of Craiova, "Lucian Blaga" University of Sibiu, "Ștefan cel Mare" University of Suceava, ASEM Moldova, Valahia University of Târgoviște (Annex I.3. Status of doctoral theses defended between 2020 and 2025). Since the last ARACIS evaluation (July 2021), there have been no substantial changes in the activities of the Accounting doctoral programme. From this academic year, the Doctoral School of Accounting has changed its name to the Doctoral School of Economic Sciences, so that other fields of doctoral study (apart from Accounting), such as Finance, can also be developed under this structure.
https://www.uab.ro/media/documente/senat/sedinte/documente_hotarari/Hotararea_46_QCldNzG.pdf

II. Methods used

During the external quality assessment of the "Accounting" doctoral programme, the internal evaluation report and its annexes were analysed:
Annex I.3. Overview of doctoral theses defended between 2020 and 2025
Annex A.1.1.1. Summary of SDC Council meetings
Annex A.1.2.1. Minutes_business environment
Annex A.2.1.1. Room facilities
Annex A.2.1.1. Refinitiv
Annex A.3.1.1. Doctoral Supervision Committees 2020–2025
Appendix A.3.1.2. ERASMUS status of PhD supervisors 2020–2025
Appendix B.1.1.1. SDC Staffing Plans 2020–2025
Annex B.3.1.2.a. Overview of ERASMUS agreements
Annex B.3.1.2.b. Status of ERASMUS doctoral students for the period 2020–2025
Annex B.4.1.1. Status of fee settlements 2020–2025
Annex B.9.1.1. Overview of PhD students under supervision and their publications, 2020–2025
Annex C.1.2.1. Overview of FSE conferences 2020–2025
During the on-site visit, the document approved by the UAB Senate regarding the change of name from the Doctoral School of Accounting to the Doctoral School of Economic Sciences was requested and analysed. This document has been uploaded to the ARACIS cloud and constitutes an additional annex

https://www.uab.ro/media/documente/senat/sedinte/documente_hotarari/Hotararea_46_QCldNzG.pdf. During the on-site visit, the following locations were visited: lecture halls: A1, A3, A5, A6; seminar rooms/laboratories: H 2.5 – Applied Accounting Laboratory, H 2.4 – Business Administration Laboratory, LCO1 - Digital Economics Laboratory, H 1.3-Seminar Room; research laboratory: M10; library: lending room, reading rooms, book storage; doctoral school secretariat.

During the visit, discussions were held with staff from the secretariat and the library, as well as with the administrative staff managing the teaching rooms, and with the programme coordinator who developed the REI. Discussions were also held with representatives of the organisational structure responsible for quality assurance (CEAC/CIC UAB), the CEAC chair and the vice-rector responsible for teaching and quality assurance, and the head of the Research Centre. Last but not least, at the beginning and end of the visit, we held discussions with IOSUD's director.

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 within its structure, which operate based on appropriate competences, responsibilities, processes and implementation procedures, and ensure an effective management system.	
Indicator I.P.A.1.1.1	To deliver the study programme/field of study, the higher education institution has appropriate organisational structures and a suitable management system, which operate in accordance with methodologies, regulations and procedures that are periodically reviewed as required by law.

Presentation of the facts: The “1 Decembrie 1918” University of Alba Iulia (UAB) has a well-defined management system, based on clear organisational structures, internal regulations and procedures that are updated periodically, in accordance with the legislation in force. In accordance with the Charter of the “1 Decembrie 1918” University of Alba Iulia, the management system consists of the University Senate, the Board of Directors, and other management structures at the faculty/departmental level and at the administrative level, in accordance with the legislation in force, each with specific responsibilities. UAB has been recognised as an Organising Institution for Doctoral Studies following the external evaluation process, in accordance with the law, and organises doctoral studies in four accredited fields. The doctoral schools under the IOSUD-UAB are organised and operate based on institutional regulations (Institutional Regulations on the Organisation and Conduct of Doctoral Studies) adopted by the Senate of the “1 Decembrie 1918” University of Alba Iulia at its meeting on 30 October 2024. These were drawn up and adopted pursuant to Education Law No. 199/2023 and the Framework Regulations on Doctoral Studies approved by OME No. 3.020/2024. Each doctoral school has its own regulations (based on which it organises its activities), adopted by the Council for Doctoral Studies (CSUD). The Regulations of the Doctoral School of Accounting (SDC), which include the field of doctoral studies in Accounting, are available on the IOSUD website; the latest version was approved at the UAB Senate meeting on 27 November 2024. CSUD members and the Director of the CSUD are appointed in accordance with the provisions of the Methodology for conducting the open competition for the post of Director of the Council for Doctoral Studies (CSUD) at the “1 Decembrie 1918” University of Alba Iulia. The last competition for the post of Director of IOSUD-UAB was held in 2024, for the 2024–2029 term. In accordance with Article 4 of the Regulations of the Doctoral School of Accounting (SDC), it is led by the Director of the doctoral school and the Doctoral School Council (CSD), with a five-year term of office. For the 2021–2026 term, the Doctoral School of Accounting Council comprises the following members: the Director of the SDC, four members elected from among the SDC's doctoral supervisors, and one representative of the doctoral students. The Director and members of the Doctoral School Council are elected in accordance with the provisions of the Methodology for the election of directors

of doctoral schools and doctoral school councils. For the 2021–2026 term, elections for the Directors of Doctoral Schools and members of their councils took place in January 2021. In 2024, by-elections were held for the SDC, resulting in the election of a new director for the 2021–2026 term. The next elections for the 2026–2031 term will take place in February 2026. Admission to doctoral studies is carried out in accordance with the provisions of the Methodology on the organisation and conduct of the admission competition for doctoral studies at IOSUD-UAB, which also contains the conditions for admission to doctoral studies, detailing information on: the form and content of the admission competition, the criteria for the assessment and selection of candidates, the method for calculating the overall admission average, the tie-breaking criteria, the method for ranking candidates within a doctoral field, and the procedure for resolving appeals. At the IOSUD-UAB level, there are mechanisms for recognising the status of doctoral supervisor obtained in other countries, as set out in the Methodology on automatic recognition at the "1 Decembrie 1918" University of Alba Iulia, the status of doctoral supervisor obtained at accredited higher education institutions abroad, as set out in the Methodology on the recognition at the "1 Decembrie 1918" University of Alba Iulia of doctoral degrees and the title of Doctor of Science or in a professional field, obtained abroad. The award of the Certificate of Qualification is made in accordance with the provisions of the Methodology on the organisation and conduct of the process for awarding the Certificate of Qualification.

Analysis of the state of facts: The operation of IOSUD-UAB and the SDC is based on regulations, methodologies and procedures, which are regularly updated in line with new legislative provisions, as well as in accordance with UAB's performance objectives. SDC Council meetings are held regularly, at least three times a year. Over the last five academic years (10 May 2021–8 September 2025), 11 such meetings have taken place, averaging 2.2 meetings per year (Annex A.1.1.1. Summary of SDC Council meetings). The SDC is led by the management team established in accordance with the IOSUD-UAB Regulations. The SDC Council, of which the Director is a member, ensures the management of the doctoral school. It comprises academic staff (doctoral supervisors) and doctoral students. The organisational structure of the SDC allows for effective coordination and a clear delineation of responsibilities, facilitating both supervisory and administrative activities.

The indicator is fulfilled.

Standard S.A.1.2. Stakeholder engagement The HEI demonstrates that it engages the relevant stakeholders in developing methodologies and regulations, as well as implementation procedures.	
Indicator I.P.A.1.2.1	The views of faculty and department members, of the subsidiary or extension-[1], and of other stakeholders are taken into account in the process of adopting and revising methodologies, regulations and implementation procedures.

Presentation of the state of facts: "1 Decembrie 1918" University of Alba Iulia ensures the involvement of stakeholders in the process of drafting, adopting and revising methodologies, regulations and internal procedures. Thus, the opinions of teaching staff, students and representatives of the socio-economic environment are taken into account through:

- Student representation on the Senate, Faculty Councils, the Board of Governors, the University Student Union (CSUD) and the Student Council (CSD);
- Regular meetings with students and teaching staff to analyse and improve regulations, methodologies and procedures;
- Consultations with employers and representatives of the socio-economic sector regarding the adaptation of study programmes to labour market requirements;
- Questionnaires and surveys addressed to students to gather feedback;
- Collaboration with student organisations in decision-making processes.

University regulations and methodologies are regularly updated in consultation with teaching staff, students and other relevant stakeholders. Students participate in academic and administrative decision-

[1] The faculty, department, subsidiary, and extension – hereinafter "organisational units"

making processes. Collaboration with the socio-economic sector enables study programmes to be adapted to the requirements of the labour market. All important regulations are published on the university's official website, ensuring transparency and easy access for the entire academic community. Within the Doctoral School of Accounting, the process of drafting and updating regulatory documents (methodologies, regulations and procedures) takes place within a consultative and transparent framework. The SDC Council consists of the school director, four PhD supervisors affiliated with the SDC and a PhD student, elected and approved in accordance with CSUD regulations**.** It plays a significant role in the process of adopting and revising methodologies, regulations and implementation procedures. Consultations with those responsible for doctoral fields and SDC-affiliated doctoral supervisors also play an important role. Since the last ARACIS evaluation, the SDC Regulations have been updated once, in November 2024, to incorporate the provisions of Law No. 199/2023 and OMEC 3.020/2024. Before approval by the SDC Council, the proposed amendments were put to a vote by all SDC-affiliated doctoral supervisors. Furthermore, all SDC-affiliated doctoral supervisors are consulted when proposing the admission criteria, the content of the admission tests and the research project template. In parallel, the CSUD, comprising representatives of the doctoral schools and doctoral students, ensures the consistency of decisions at the institutional level. Doctoral students are represented at the CSD and CSUD levels, as well as in the UAB Senate, participating directly in decision-making and in the updating of regulations and methodologies. Following consultations with doctoral students via questionnaires designed to gather feedback on teaching and administrative activities, the CSUD director prepares a report assessing their satisfaction with their professional and personal development at UAB. Representatives from the socio-economic sector are also involved in updating the regulations. Meetings are held periodically with representatives of economic entities in the region to discuss the level of preparedness of FSE's bachelor's, master's and doctoral graduates, as well as to identify measures to enhance their attractiveness (Annex_A.1.2.1.Minutes_business_environment).

Analysis of the state of facts: Stakeholder consultation takes place through regular meetings, sessions of the CSD and CSUD members, and the comments received are incorporated into the final documents in accordance with ARACIS legislation and regulations. The drafting, adoption and revision of regulatory acts within the SDC take place in a transparent framework that encourages the participation of all stakeholders. The existing mechanism ensures the involvement of the SDC management, PhD supervisors, PhD students, and representatives of the socio-economic environment, thereby facilitating participatory governance and aligning academic decisions with the needs of the external environment. The SDC Council and the CSUD play a central role in synthesising proposals, analysing feedback, and formulating recommendations to update the procedural framework. At the same time, collaboration between the CSD, the CSUD and the specialist committees of the University Senate contributes to the harmonisation of decisions at the institutional level and to ensuring that adopted documents comply with national legislation and ARACIS standards.

Recommendations: The business sector should propose doctoral research topics aligned with local and national economic realities, provide financial support for doctoral studies, and award additional marks in the admissions competition to candidates who opt for a research topic proposed by the business sector.

The indicator is fulfilled.

Criterion A.2. Material resources and optimisation of the use of material resources

Standard S.A.2.1. Material resources The HEI possesses adequate movable and immovable assets to enable it to deliver the study programme/domain.	
Indicator I.P.A.2.1.1	The HEI legally owns premises for its educational, research and administrative activities, as well as for services for students, doctoral students and trainees, thereby providing a supportive environment for living and studying, including for people with disabilities. Suitable premises are also provided for staff activities. These premises are adequately equipped.

Presentation of the state of facts: The "1 Decembrie 1918" University of Alba Iulia possesses material resources and a modern research infrastructure capable of supporting the scientific activities of doctoral studies. The activities of the Doctoral School of Economic Sciences, in the field of Accounting, take place in the premises of the Faculty of Economic Sciences, which are administered by the "1 Decembrie 1918" University of Alba Iulia. The premises and facilities of the Doctoral School ensure that research activities in the field of Accounting are carried out under optimal conditions, in line with its mission and scientific objectives. The premises and facilities of IOSUD/SDC enable research activities in the field of Accounting to be carried out in accordance with its mission and scientific objectives, as follows:

- computers, Microsoft licences (Office and Windows), specialist software licences (Stata19), laboratory apparatus and equipment (video projection systems, internet connection), remote interaction and communication systems such as videoconferencing, (electronic platforms approved at UAB level, accessed via the institutional accounts of PhD supervisors and PhD students);
- access, both on-campus and via mobile devices, to full-text multidisciplinary scientific, bibliographic and bibliometric databases (the "1 Decembrie 1918" University of Alba Iulia is a member of the ANELIS PLUS 2020 Association);
- access to the Refinitiv financial information database (Annex A.2.1.1. Refinitiv);
- mobile access to e-books, online reference works (encyclopaedias, digital libraries), journals and other electronic resources from Romania and abroad via the website of the library of the "1 Decembrie 1918" University of Alba Iulia;
- a collection of over 3,000 book titles in the library, covering the fields of economics, finance, cybernetics, statistics, management and accounting, with over 10,000 copies;
- 200 periodical titles in the field of Economic Sciences.

The Library of the "1 Decembrie 1918" University in Alba Iulia holds books, periodicals, and special collections, which can be found in the online catalogue; it organises, processes, and disseminates its collections of books and specialist documents through open-access reading rooms and home-lending centres. The Library of the "1 Decembrie 1918" University of Alba Iulia offers PhD students access, both from within the university campus via institutional IP recognition and from outside it (mobile access for PhD students, teaching staff and researchers only), to multidisciplinary full-text scientific databases, specialised full-text databases, bibliographic and bibliometric databases (the "1 Decembrie 1918" in Alba Iulia is a member of the ANELIS PLUS Association): Science Direct Freedom Collection, SpringerLink Journals, Cambridge Journals, IEEE All-Society Periodicals Package (ASPP Online), MathSciNet, ProQuest Ebook Central, Clarivate Analytics – Web of Science Core Collection, InCites Journal Citation Reports, JSTOR. In addition to access to multidisciplinary full-text scientific databases, bibliographic and bibliometric scientific databases, and e-books, PhD students have the opportunity to study e-books, online references (encyclopaedias, digital libraries), journals, newspapers and other electronic resources from Romania and abroad, according to the website of the library of the "1 Decembrie 1918" University of Alba Iulia. UAB has specially designed areas for preparing and serving meals for students and teaching staff in the canteen and restaurant on the university campus. All areas at UAB are accessible to people with disabilities and comply with current technical safety, health, and hygiene standards. (Annex A.2.1.1. Classroom Facilities)

Analysis of the state of facts: The existing facilities at UAB, which are used by the SDC, ensure that academic and research activities are carried out to appropriate standards. The accessibility of teaching and research spaces and their adaptation for people with disabilities reflect the institution's ongoing commitment to inclusion and equal opportunities. For activities specific to doctoral programmes and the SDC, and by extension the Accounting department, several teaching and research spaces have been allocated. (Annex A.2.1.1. Room Facilities) These rooms are well-equipped for doctoral activities, featuring video projection systems, computers, printers, and internet access. These include licences for statistical data-processing software (Stata 19) and access to international databases for doctoral supervisors and doctoral students.

The indicator is fulfilled.

Standard S.A.2.2. Management of material resources The organisational units 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 study, living, research, and work.

Presentation of the state of facts: The movable and immovable assets of UAB are managed by the General Administrative Directorate (DGA), which coordinates technical, administrative, property, maintenance, payroll and financial-accounting activities. Maintenance and development activities are planned annually through investment programmes. University premises are maintained in good technical condition and comply with hygiene, safety, and comfort requirements. The DGA also manages the refurbishment and modernisation of buildings, the upgrading of computer networks and information and communication technology infrastructure, investments in equipment and furniture, as well as routine and major repairs. The rooms available to the SDC are properly maintained and equipped with appropriate technical equipment that facilitates the work of teaching staff and enhances student engagement (video projector, computer, projection screen, internet access). The UAB libraries have a sufficient number of subscriptions to Romanian and foreign publications and to international databases. UAB has development and investment plans for both teaching spaces and student accommodation.
Analysis of the state of facts: UAB and FSE manage the physical infrastructure appropriately, and the DGA's work is characterised by aligning annual investment plans with institutional needs. Refurbishments and modernisations are geared towards increasing energy efficiency and accessibility, contributing to improved conditions for teaching and research activities. The constant modernisation of equipment and infrastructure supports an environment conducive to study and scientific research, whilst the use of digital solutions optimises the management of spaces. The extensive wireless network and the use of licensed software ensure a secure and high-performance digital environment. The information and communication technology infrastructure, supported by servers and institutional e-learning platforms, is efficiently managed by the university's technical departments and maintained in optimal working order. Furthermore, access to digital bibliographic resources and international databases supports the educational process and research activities. The UAB Library, through its reading rooms and the collection of books available in physical format, as well as through access to international academic databases (such as *SpringerLink*, *ProQuest*, *Clarivate Analytics*), constitutes an important pillar for doctoral work, offering up-to-date resources, information support and advanced digital services.
The indicator is fulfilled.

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

Standard S.A.3.1. Human resources The higher education institution has the necessary human resources to organise and deliver the assessed study programme/field.	
Indicator I.P.A.3.1.1	The human resources of the organisational unit are suitable for carrying out the activities relating to the evaluated study programme/domain. The teaching staff possess the necessary qualifications and professional competences to teach the subject areas assigned to them in the job description.

Presentation of the state of facts: Within the Accounting Department (DSUD) of the School of Economics and Social Sciences (SDSE), as of 1 October 2025, there were 7 PhD supervisors (Table 3.1), all possessing solid academic and scientific experience in the field of Accounting:

Table 3.1. List of PhD supervisors in the field of Accounting as at 1 October 2025

No.	PhD supervisor	Status/Affiliation	Document certifying qualification as a PhD supervisor
1.	Prof. Tatiana Dănescu, PhD	Associate	OMECTS 4631/11 August 2010

2.	Prof. Iuliana Cenar, PhD	Full Professor, UAB	Certificate of Qualification – OMEN 5193/28.09.2017
3.	Prof. Adela Socol, PhD	Full Professor, UAB	Certificate of Qualification – OMEN 5194/28.09.2017
4.	Prof. Dan Ioan Topor, PhD	Full Professor, UAB	Certificate of Authorisation – OMEN 5195/28 September 2017
5.	Prof. Sorinel Căpuşneanu, PhD	Associate	Certificate of Qualification – OMEN 4082/09.04.2020
6.	Prof. Oana Raluca Ivan, PhD	Full Professor	Certificate of Qualification – OMEN 5770/27.12.2017
7.	Prof. Dr. Atila Tamaș Szora	Full Professor, UAB	Certificate of Qualification – OMEN 5519/14.11.2018

Only one PhD supervisor acquired this right prior to the entry into force of Law No. 1/2011, and six academic staff members by defending their habilitation thesis (https://www.uab.ro/facultate/6-scoala-doctorala/postari/171-iosud-conducatori-de-doctorat-domeniul-contabilitate/). They are engaged in scientific research relevant to the field of Accounting and possess the necessary qualifications and competences to supervise PhD students (CNATDCU Standards Compliance Forms). The research activity of the 7 PhD supervisors is of a very high standard, with each having a significant number of papers published in WoS-indexed journals, as well as international visibility. The courses in the Advanced University Studies Training Plan (PPSUA) are taught by academic staff (PhD supervisors) who hold the rank of associate professor or full professor in their respective subject areas. The programme includes three core modules essential for developing doctoral students' research skills: one compulsory module (Academic Ethics and Integrity) and two sets of optional modules, from which one module is selected from each set, in agreement with the doctoral supervisor. Over the last five years, since the last ARACIS evaluation, the subjects studied have remained the same: Strategic Management Accounting; Epistemological Approaches in Accounting, Audit and Taxation; Research Methodology in Accounting. Ethics and Academic Integrity; Research Methods in Auditing; International Corporate Social Responsibility and Sustainability; Self-management: fundamental skills for the personal and professional development of the PhD student. The first five modules are in line with the learning outcomes centred on the PhD student, in accordance with the doctoral field of study in Accounting. These modules provide both the theoretical and methodological foundations for research through an understanding of scientific paradigms, research methodologies, and ethical principles, as well as an in-depth exploration of advanced areas of contemporary accounting. The modules provide knowledge and tools for analysing managerial decision-making, conducting audit research, evaluating organisational performance, and investigating new directions in corporate reporting on sustainability and social responsibility. Through their content, verified during the visit via the Course Description, these courses support the development of the ability to conduct original research, to use rigorous scientific methods, and to address current issues in accounting, auditing and sustainability reporting in a critical and interdisciplinary manner, thereby contributing to the advanced training of PhD students in the field of Accounting. All tenured lecturers teaching the courses are PhD supervisors with relevant experience in scientific research and the subjects they teach. In their supervisory role, the PhD supervisor is supported by a supervision and academic integrity committee (Annex A.3.1.1.PhD Supervision Committees 2020-2025), established for each PhD student. The Supervision and Academic Integrity Committee consists of three members, and at least one member of this committee is from outside UAB.

Analysis of the state of facts: The level of training and professional experience of the teaching staff and PhD supervisors within the Department of Accounting ensures a high standard of quality. Of the 7 PhD supervisors in the Accounting Department, 6 (85.71%) have obtained the Certificate of Qualification, whilst one PhD supervisor obtained this right by Ministerial Order prior to Law 1/2011. All doctoral supervisors have relevant experience in the field of Accounting and international visibility, evidenced by publications in WoS-indexed journals, a high Hirsch index, or membership of editorial boards or as reviewers for international journals. The teaching staff delivering the courses set out in the

Advanced University Studies-Based Training Plan (PPSUA) are PhD supervisors affiliated with the SDC, holding the academic rank of associate professor or professor and possessing experience in the fields of the subjects taught. Three teaching staff members are not tenured at UAB. Prof. Sorinel Căpușneanu, PhD, who is tenured at the "Titu Maiorescu" University in Bucharest, has been approved by the UAB and UTM Senates to teach the course "Managerial Accounting" in the academic years 2022–2023 and 2023–2024, and the course "Strategic Management Accounting" in the academic years 2024–2025 and 2025–2026 at SDC. The second lecturer, Assoc. Prof. Samuel Idowu, Ph.D., is affiliated with London Metropolitan University/Guildhall School of Business and Law and teaches the course "International Corporate Social Responsibility and Sustainability" from 2021 to 2025. This course has been taken over by the third lecturer, Javier Cifuentes Faura, starting from the 2025–2026 academic year, a researcher affiliated with the University of Murcia. For the 2025/2026 academic year, two teaching posts for supervising PhD students have been allocated, out of a total of three existing posts for PhD supervisors listed in the department's staffing table. An analysis of the seniority of the existing members of the Accounting PhD Programme, at the time of the evaluation visit, revealed that six members had obtained the status of PhD supervisor after 2015 (following the habilitation process). In the 2024/2025 academic year, there were 7 PhD supervisors, none of whom were retired professors. There were no cases of loss of PhD supervisor status during the period 2021–2026. The assessment of the qualifications, skills and professional experience of teaching staff and doctoral supervisors was carried out based on the CVs published on the website at https://www.uab.ro/facultate/6-scoala-doctorala/postari/171-iosud-conducatori-de-doctorat-domeniul-contabilitate/, which demonstrate the expertise of the academic staff in the doctoral field of Accounting. Evidence of the achievements of PhD supervisors in the field of Accounting comprises 19 PhD theses publicly defended between 2020 and 2025, as well as numerous national and international projects, some of which were carried out in collaboration with the socio-economic sector. According to the evaluation procedures applied in assessing the cumulative fulfilment by doctoral supervisors of the conditions necessary for supervising doctoral theses, it appears that members of the Accounting PSUD aim to cumulatively meet the requirements regarding publications in Web of Science-indexed journals with a non-zero AIS (i.e. greater than 0.25 for an article). There is only one member who does not meet the criteria of the national minimum standards and the internal standards of the SDC. In this regard, we note that the members of the PSUD Accounting – UAB tenured staff have *WOS H-index* scores ranging from 5 to 14. Six PhD supervisors – tenured staff of the PSUD Accounting – exceed the minimum score stipulated in the CNATDCU methodology by 30%. In fact, these six PhD supervisors achieved scores more than three times higher than the CNATDCU minimum score. This score was achieved based on the following criteria:

- membership of editorial boards of international publications and conferences (editorial teams of prestigious journals: *Global Journal of Accounting and Finance, International Journal of Financial Studies, China-USA Business Review-Chinese Review, etc.);*
- membership of the boards of international professional associations (*CECCAR, CAFR, AGER, ARACIS, CNSPIS, CNFIS, etc*.);
- membership of committees supervising doctoral theses at universities abroad or in joint supervision with a foreign university (theses defended within the Doctoral School of the ASE Moldova);
- organisation of international events: International Conference on Management, Economics and Accounting. Doctoral Research Workshop (2021, 2022, 2023, 2024, 2025); International Workshop on Crafting Qualitative Research in Business and Accounting 2025.
- role as an ad hoc scientific reviewer for recognised international journals in the field of Accounting (*Accounting and Auditing, Global Journal of Accounting and Finance, International Journal of Economics and Accounting, Sustainability Accounting, Management and Policy Journal, Sustainability);*
- research placements at prestigious universities abroad through Erasmus+, CEEPUS and other funding schemes. The Erasmus+ BIP Toolkit for PhD students programme is organised by the West Pomeranian University of Technology in Szczecin.

At the time of drafting the Internal Evaluation Report, 26 PhD students are being supervised by 7 PhD supervisors, of whom 16 PhD students are in the 4-year programme, and 4 PhD students are in the 1-2-year extension period. There is a single PhD student whose doctoral thesis is currently undergoing public consultation, and 2 PhD students are on a study break. At the time of the visit, doctoral supervision was being carried out by 7 academic supervisors, for a total of 26 PhD students.
According to the information on the university's website (https://www.uab.ro/facultate/6-scoala-doctorala/postari/333-iosud-doctoranzi-domeniul-contabilitate/), the cohorts from which the 26 doctoral students mentioned in the REI originate are:

- 2025/2026 for 8 PhD students;
- 2024/2025 for 4 PhD students;
- 2023/2024 for 3 PhD students;
- 2022/2023 for 3 doctoral students;
- 2021/2022 for 8 PhD students;

At the time of the evaluation visit, the ratio of PhD students to academic staff/researchers was 26:7, or 3.7 to 1. During the visit, we noted that of the 31 supervision and academic integrity committees in existence at the time of the visit, all included a member from outside the university. Meetings between the PhD student and the supervision committee take place regularly, and feedback is provided both in writing and orally during the defence of research projects/reports. Members of the academic supervision and integrity committees are academic staff holding the academic rank of professor or associate professor and possessing expertise in the research field covered by the doctoral student's thesis topic. At least one member of the academic supervision and integrity committee is an academic from outside IOSUD-UAB. According to checks carried out for the academic years 2024/2025 and 2025/2026, respectively, no members of the Academic Supervision and Integrity Committee are part of the Thesis Defence Committee, except the doctoral supervisor. (*Compliance with ARACIS regulations*, noted during the visit)

Recommendations:

- Involvement of academic staff/researchers from abroad in the Academic Supervision and Integrity Committees.
- Attracting academic staff from abroad to deliver topics within the courses of the Advanced University Studies-Based Training Plan (PPSUA).

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: UAB consistently demonstrates its commitment to the professional and personal development of its staff, recognising the importance of continuous training in maintaining an academic environment of excellence. Academic staff involved in SDC activities benefit from professional development programmes offered by UAB, for example: teaching mobility under the Erasmus+ programme and training mobility under the Erasmus+ programme. Between 2020 and 2025, five academic staff members, PhD supervisors affiliated with the SDC, participated in 44 Erasmus+ mobility programmes (teaching and training).
(Annex A.3.1.2. ERASMUS status PhD supervisors 2020-2025). UAB provides a coherent, competitive and transparent framework for promotion within the academic teaching career, in accordance with its own methodology and the specific standards of each faculty. This process aims to consolidate academic excellence, support performance and foster the professional development of teaching staff.
Analysis of the state of facts: UAB encourages teaching staff to engage in research activities, offering opportunities for professional development through:

- Participation in research projects: teaching staff are encouraged to get involved in national and international research projects, contributing to the advancement of knowledge in their fields of expertise.

- Publication of scientific papers: supporting staff in their efforts to publish research results in specialist journals, thereby contributing to the dissemination of knowledge and increasing the university's academic visibility.
- Participation in national and international scientific events specific to the field of interest, as well as the organisation of conferences featuring renowned specialists from Romania and abroad.

The professional and personal training and development of academic staff is an important component of UAB's strategy, and the actions and measures implemented in this regard are clear. Staff involved in SDC activities benefit from all activities, actions, events or measures aimed at the professional and personal development of staff.

Recommendations: Diversify the professional and personal development programmes for doctoral supervisors, and update/modernise scientific research methods for supervising doctoral students, so that they are aligned with current and future research topics and have an impact on the accounting profession.

The indicator is fulfilled.

Standard S.A.3.2. Recruitment procedures Teaching staff recruitment procedures are compliant with the provisions of the law.	
Indicator I.P.A.3.2.1	Recruitment procedures comply with applicable law and are established and conducted transparently.

Presentation of the state of facts: The "1 Decembrie 1918" University of Alba Iulia organises competitions for teaching and research posts only after the posts proposed for competition have been published in the Official Gazette of Romania. The recruitment of academic staff is carried out in accordance with the Competition Methodology for filling teaching and research posts at the "1 Decembrie 1918" University of Alba Iulia, in accordance with the Higher Education Act No. 199/2023, and career progression is carried out in accordance with the Methodology on the organisation and conduct of the examination for promotion in the teaching career within the "1 Decembrie 1918" University of Alba Iulia. All posts open for competition are listed in the Staffing Tables of the specialist departments of UAB and are published on the UAB platform (https://www.uab.ro/postari/289-information-public-competitions-teaching-posts-legislation-and-forms/), where relevant information regarding the competition conditions, editable forms, the committees, the timetable, and the selection criteria is also available. In this way, candidates who comply with the applicable regulations may participate in the competition without discrimination. The recruitment of new doctoral supervisors within the SDSE is carried out by completing the stages for obtaining the habilitation certificate, in accordance with the Methodology on the organisation and conduct of the process for granting the habilitation certificate, and by completing the stages for acquiring membership of the SDC, in accordance with the Regulations of the Doctoral School of Accounting, Article 6(1) (conditions for affiliation – necessary scientific standards) and Article 10(b) (the procedure for granting approval – endorsement by the SDC Council).

Analysis of the state of facts: UAB recruits academic staff in accordance with the legal framework and its own internal regulations, using a transparent process designed to attract well-qualified staff capable of upholding the quality of teaching and research. The publication of vacancies on the institution's website, the drafting of job descriptions in accordance with internal methodologies, and the application of clear and verifiable criteria for filling posts ensure objectivity and equal opportunities. The organisation of competitions for teaching posts provides fair access to all eligible candidates and helps maintain a high-performing academic staff.

The indicator is fulfilled.

Criterion A.4. Digitalisation of institutional processes

Standard S.A.4.1. Digital transformation The digital transformation process within the organisational component aims to achieve administrative simplification and improve the quality of services provided to members of its own community, as well as to third parties.

Indicator I.P.A.4.1.1	The organisational component uses IT tools within its procedures to improve access and provide high-quality services to its community members and indirect beneficiaries of education.

Presentation of the state of facts: The "1 Decembrie 1918" University of Alba Iulia uses an IT system managed by the IT and Printing Service (SITT) and the IT Office, which are the units responsible for managing the institution's digital infrastructure. These units are responsible for the design, implementation, operation and maintenance of the university's IT systems. The "1 Decembrie 1918" University of Alba Iulia has defined the digitisation of the education and professional training process as a priority objective. The IT system of the "1 Decembrie 1918" University of Alba Iulia aims to facilitate the flow of information within the university, support decision-making processes and optimise the use of information resources. It is managed by the IT and Printing Service (SITT) and its mission is to develop and support the IT infrastructure of the "1 Decembrie 1918" University of Alba Iulia, so that educational, administrative and research processes can take place under optimal conditions. Its work aims to establish and implement the institution's IT policy by analysing, designing, implementing and maintaining the IT systems necessary for the university's efficient operation. A key objective of the service is the continuous modernisation of the IT infrastructure to support the digitisation of university processes and ensure rapid, secure access to IT resources. At the same time, through its printing services, the department contributes to the production of teaching materials for students, particularly those enrolled in distance learning programmes, thereby supporting the quality of education. The digital transformation process at IOSUD-UAB and SDC aims to streamline administrative procedures and enhance the quality of services provided to members of the university community and external stakeholders. Smart University Management Software (Smart UMS) is the integrated digital platform used by the "1 Decembrie 1918" University of Alba Iulia to manage academic and administrative processes. The system supports the coherent functioning of university activities by digitising institutional workflows, from admission to graduation, thereby contributing to increased operational efficiency and improved quality of services for students and academic staff. The platform integrates modules covering admissions, academic records, management of academic documents, fee administration, communication with students, postgraduate students and staff, as well as other essential administrative processes. The centralisation of data and the automation of operational workflows enable rapid and secure access to information, reduce the volume of bureaucratic tasks and support the transparency of institutional processes. The platform provides technical support for teaching, learning and assessment activities, as well as for administrative processes, strengthening the institution's ability to meet the demands of a constantly evolving educational environment. The "1 Decembrie 1918" University of Alba Iulia has an integrated IT system, which brings together several subsystems and applications used for managing doctoral students and their career paths, the administration of tuition fees, the monitoring of academic staff's research activities, the organisation of the admissions process, the implementation of questionnaires to assess the quality of study programmes, access to the Library's electronic resources, and the anti-plagiarism checking of doctoral theses. This digital ecosystem supports the efficient and coherent functioning of the institution's academic and administrative processes. Among the applications, the following may be mentioned: *Student Records Management*. *Online Admissions*. *Electronic Registry*. *Online Payments. Web Student, Online Accommodation, E-learning, Staffing and Human Resources Management. Alumni Module*.

Analysis of the state of facts: With specific regard to the doctoral programme in Accounting, two main aspects are worth noting: the recording of research results and the checking of doctoral theses for plagiarism. Research output is recorded via the Research Portal, a software application in which every UAB academic staff member has their own account, through which they annually report published articles and books, conference participation, research projects, and patents obtained. At the same time, the "1 Decembrie 1918" University of Alba Iulia facilitates doctoral students' access to academic digital resources via the UAB Library's online catalogue and to international databases relevant to research in the economic sciences. At UAB, there is a software programme used to check the similarity percentage in all doctoral theses, namely the Sistemantiplagiat.ro programme, recognised by CNATDCU. The system is accessed via https://www.sistemantiplagiat.ro/, and the files are compared against the

system's databases, generating a similarity report. The similarity report indicates the percentage of identified fragments, along with their exact lengths and sources. The analysis and interpretation of the similarity report's results are carried out by the doctoral supervisor, the academic supervision and integrity committee, and a member of the doctoral school appointed by the director of the doctoral school. The procedure to be followed for the verification of each doctoral thesis, the thresholds and/or the criteria for accepting or rejecting the generated similarity report is the operational procedure through which the generation and analysis of the similarity report is implemented: "If the similarity report indicates a coefficient 1 below 20% and a coefficient 2 below 3%, the thesis may proceed to the stage of presentation before the doctoral supervisor and the academic supervision and integrity committee, with a view to obtaining approval for the public defence. When coefficient 1 exceeds 20%, and coefficient 2 exceeds 3%, the report requires a detailed analysis to justify the deviation from the limits considered acceptable for similarity. The doctoral supervisor is responsible for analysing the similarity report in full, checking whether unauthorised borrowings appear in the text. Where, following this analysis, there are no suspicions regarding the originality of the thesis, the supervisor gives a favourable opinion on the thesis for defence and records this in the Resolution on the similarity report, which they sign and forward to the IOSUD-UAB Secretariat. If the report highlights unjustified borrowings, indicating possible plagiarism or attempts to conceal sources, the supervisor does not grant the required approval for the public defence and notes this in the Resolution, then submits the document to the IOSUD-UAB Secretariat. In cases where the identified borrowings do not constitute plagiarism, but their high number raises questions regarding the originality of the text, the supervisor may request the rewriting of the affected sections, the reduction of borrowings and the re-verification of the thesis before issuing a favourable opinion for the public defence. The digital transformation within IOSUD-UAB and the SDC significantly simplifies administrative procedures, increases transparency and improves the quality of academic services. IT platforms enable rapid communication between PhD students, supervisors and administrative staff, reducing document processing times and facilitating access to information. The automation of administrative processes is a key advantage, as it reduces the risk of errors and optimises workflows. At the same time, real-time access to academic information supports the streamlining of the educational process and contributes to better organisation of teaching activities.
Recommendations: Complete the interconnection of all UAB IT platforms so that access to them can be achieved via a single user account. This process is currently underway, with compatibility between the various separate systems being established.
The indicator is fulfilled.

DOMAIN B. Educational effectiveness	
Criterion B.1. Content and relevance of study programmes	
Standard S.B.1.1. Content of study programme(s)[2] The study programme is based on a curriculum designed to enable students to achieve the expected learning outcomes.	
Indicator I.P.B.1.1.1	The study programme is developed and structured in accordance with the expected learning outcomes, and organised based on transferable study credits. It includes all learning, teaching, practical training, research and assessment activities, which, taken together, lead to a higher education qualification.

Presentation of the state of facts: The Doctoral Programme in Accounting is structured to develop the advanced theoretical, methodological and analytical skills required for the in-depth investigation and understanding of economic processes. The mission of the Doctoral Programme in Accounting is part of the Faculty of Economic Sciences' overall mission to provide educational services of the highest quality in the field of the accounting profession, for the training and professional development of economists, as well as for the advancement of scientific research in the field. To fulfil this mission, through research

[2] The term "programmes" refers to the external quality evaluation of the study programmes within a master's/doctoral field. The term "programme" shall be used hereinafter.

topics proposed in the field of ACCOUNTING, the doctoral programme aims to train specialists with doctoral-level expertise in accounting, auditing, and economic and financial analysis. Detailed information regarding the SDC's mission can be found on the Doctoral School's website. The doctoral programme in Accounting is designed in full accordance with the expected learning outcomes and is organised in accordance with the European Credit Transfer System (ECTS). The curriculum for the doctoral programme in Accounting for the 2025–2026 cohort forms the basis of the programme and details the structure of the academic pathway, the compulsory components, the modules, the ECTS credits, and the semester milestones. Its content is fully aligned with the Competences and Expected Learning Outcomes, a document annexed to the Curriculum that defines the graduate profile, the specific competences of the field of Accounting, the intended outcomes, and the coherence between objectives, content, and assessment. The entire process is coordinated through appropriate academic resources, as described in Annex B.1.1.1 of the SDC Staffing Plan 2020–2025, which lists the teaching staff involved, the doctoral supervisors, and their teaching loads. The structure of teaching activities is detailed in the SDC 2025–2026 timetable, which reflects the distribution of subjects and the time slots allocated to activities in the Advanced University Studies-Based Training Plan (PPSUA) and to PhD student supervision. The curriculum includes essential training components:

- **advanced university studies**, comprising core subjects: (1) specialist subjects in the field of Accounting, namely *Strategic Management Accounting*, *Epistemological Approaches in Accounting, Audit and Taxation*, *and Research Methodology in Accounting. Academic Ethics and Integrity*, *Research Methods in Auditing*; (2) optional complementary subjects, such as *International Corporate Social Responsibility and Sustainability* and *Insights into the Theory and Practice of Financial Reporting*; (3) optional modules (to be chosen): *Research Project Management, Financial Audit, Accounting for Public Institutions, Corporate Governance in the EU* and *Self-management: fundamental skills for the personal and professional development of the PhD student*, for which module descriptions are available*;*
- **scientific research activities**, carried out in line with current thematic areas within the field, integrated into the annual training plan and coordinated in relation to the expected outcomes;
- **assessment of doctoral progress** through research projects, scientific reports and the final defence of the doctoral thesis before the supervisory committee and, subsequently, during the public defence.

As such, at the time of the visit, the PhD programme in Accounting is run under the auspices of the School of Economic Sciences – Accounting field, with a duration of 4 years (8 semesters) and a total of **240 ECTS credits**. Its structure is as follows:

1. Advanced university studies (Year 1 – 30 ECTS): The first year comprises the five modules detailed in the module descriptions. Activities take the form of lectures, seminars and practical sessions, organised according to the timetable set out in the SDC 2025–2026 timetable;
2. Research activities (Years I–IV – 180 ECTS): The 180 ECTS are distributed throughout the doctoral programme and are incorporated into the annual assessment based on the doctoral student's report on dissemination activities.
3. Final assessment (Year IV – 30 ECTS): Defence of the doctoral thesis before the Supervision and Academic Integrity Committee, comprising at least four members, including the doctoral supervisor, as well as an external examiner (from outside UAB).

Analysis of the state of facts: The curriculum structure of the PhD programme in Accounting is designed to provide advanced, coherent training tailored to the current demands of research in the field. The curriculum combines theoretical, methodological and applied courses, focused on the analysis and interpretation of economic phenomena, the evaluation of public policies, an understanding of market dynamics, and the use of advanced statistical and econometric methods in modelling economic processes. The integration of the ECTS system offers flexibility and international compatibility, facilitating academic mobility and participation in European research networks. The contributions of teaching staff and researchers with recognised expertise ensure that the programme remains up to date and relevant. The awarding of ECTS credits for activities aimed at disseminating research results, as part of the research programme, helps doctoral students meet minimum standards of scientific

performance. The programme's operation is underpinned by a constant focus on updating course descriptions and aligning research topics with recent developments in the economic sphere: digitalisation, structural market transformations, the transition to sustainability, changes in public policy, and the dynamics of micro- and macroeconomic risks. This approach ensures the programme remains in line with modern standards of doctoral research in Accounting.

Aspects that constitute best practice examples: The awarding of ECTS credits in the curriculum for research activities and the dissemination of research results, grounded at the SDSE level – Accounting field - as part of the doctoral research programme, support doctoral students in achieving standards of scientific performance.

Recommendations:

- Readjusting the number of ECTS credits for the module "Epistemological Approaches in Accounting", in terms of the time allocated to activities in the module description, with corresponding amendments to the curriculum; or conversely, readjusting the activities in terms of hours to align with the number of credits in the curriculum.
- Continuous updating of the curriculum by integrating the latest trends in the field of Accounting (digitalisation and innovation of economic processes, non-financial reporting, the shift towards sustainability and the application of advanced statistical and econometric methods, the coexistence of the accounting profession with artificial intelligence) in accordance with ARACIS standards and the recommendations of international specialist bodies.

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 aligned with the competences required by these occupations, in accordance with occupational standards and/or the European Skills, Competences and Occupations (ESCO).

Presentation of the state of facts: SDC (SDȘE – Accounting) aims, in the process of curriculum design and development, to ensure genuine coherence between the level of qualification, the targeted competences and the occupations specific to the field of Accounting. The structure of the doctoral programme is based on the official curriculum documents (the Curriculum for the period 2025–2026 and the set of competences and learning outcomes), which underpin the direct link between objectives, content, methods and assessment procedures. The expected learning outcomes of the doctoral programme in the Accounting Department are fully aligned with the competences required for the practice of field-specific occupations, in accordance with national occupational standards. They are correlated with the Romanian Classification of Occupations (COR) and the European Classification of Occupations (ESCO). These outcomes are rigorously defined in the Competences and Expected Outcomes, and their implementation is achieved through the curriculum detailed in the Study Plan and in the Course Descriptions.

The learning outcomes are consistent with Level 8 of the National Qualifications Framework:

- Knowledge**:** Acquisition of the most advanced and specialised knowledge in a specific scientific or professional field, including that situated at the interface of several disciplines;
- Skills**:** Mastery of research techniques and methods of the highest degree of complexity, the capacity for critical analysis, synthesis and in-depth evaluation, indispensable for solving new and complex problems in research and/or innovation, as well as for generating original knowledge and for reconfiguring or extending existing professional practices;
- Responsibility and autonomy: Exercising substantial scientific and professional authority, demonstrating full autonomy, creativity and cutting-edge innovation, whilst upholding standards of academic and professional integrity; constant involvement in the development and promotion of new concepts, ideas or processes at the cutting edge of the respective field, within contexts of

advanced professional development. The PhD programme in the Department of Accounting aims to develop advanced skills specific to the doctoral level, focused on the critical analysis and interpretation of economic data, macro- and microeconomic indicators, as well as structural trends in the national and international economy. The programme aims to develop the ability to conduct original scientific research in key areas of accounting, auditing and financial analysis, as well as the ability to communicate and disseminate results through indexed publications and participation in international conferences, in accordance with academic standards and the requirements of the doctoral programme. These competencies are directly linked to *the occupations in the field of Accounting included in ESCO*: 2411 – Accountants, 2422 – Policy Administration Professionals, and in *the national occupational standards COR*: 2411 – *Accountants*; 2413 – *Financial Specialists,* 2422 – *Policy Administration Professionals,* 3313 – *Financial and Accounting Assistants.* The course content detailed in the Course Descriptions is designed to support the development of these competences in an integrated, progressive, and research-oriented manner through courses such as Strategic Management Accounting, Epistemological Approaches in Accounting, Audit and Taxation, and *Research Methodology in Accounting. Academic Ethics and Integrity*, *Research Methods in Auditing* and *Research Project Management, Financial Auditing, Public Sector Accounting, Corporate Governance in the EU* and *Self-management: fundamental skills for the personal and professional development of the PhD student, International Corporate Social Responsibility and Sustainability*, and *Insights into the theory and practice of financial reporting* (one course of your choice from the optional package).

The current curriculum (set out in the 2025–2026 Study Plan) is designed to meet emerging professional and scientific requirements in the field of Accounting, integrating modern perspectives on the digitalisation of economic processes, market transformations, the transition to sustainability, and new directions in financial and non-financial reporting. The programme is structured to anticipate the skills required for advanced economic research, including data analysis, software and AI tools, statistical and econometric modelling, and the assessment of the economic impact of structural changes. Thus, the programme offers a solid doctoral education, aligned with the dynamics of contemporary economies and the European agenda on digitalisation, sustainability and good economic governance, supporting the integration of graduates into the national and international professional and academic environment and consolidating the university's position as a centre of excellence in advanced training in the field of Accounting.

Analysis of the state of facts: The learning outcomes of the DSUD Accounting doctoral programme are aligned with Level 8 of the National Qualifications Framework, ensuring compatibility between advanced academic training and the current demands of the labour market in highly specialised economic fields. The programme develops high-level analytical, methodological and ethical skills, which are essential for conducting original research and practising top-level professions. These outcomes, structured around knowledge, skills and responsibility/autonomy, are aligned with the key, professional and transversal competences set out in Article 7(9)–(10) of the Framework Regulation on doctoral studies, approved by Order No. 3020/2024.

Recommendations: Ongoing consultation with the business community within the wider Alba County area to adjust doctoral research topics and the skills developed, so that they reflect market developments and national and European priorities. The formulation of such topics, proposed by the business community or by regional and national state organisations, could create a portfolio of professional doctoral topics, thereby complementing those related to the scientific doctorate.

The indicator is fulfilled.

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

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 the implementation of student-centred learning in the curriculum and through the teaching strategies used in learning and teaching activities and experiences.

Presentation of the state of facts: The Doctoral School of Accounting, which manages the doctoral programme in Accounting, ensures the implementation of the principles of student-centred learning by integrating them into curriculum design and into teaching, research, and assessment strategies. These principles are reflected in the official curriculum documents, the 2025–2026 Study Plan and the Course Descriptions, which underpin the programme's structure around the specific needs, interests and objectives of each doctoral student. The Doctoral School of Accounting, responsible for the doctoral programme in Accounting, consistently promotes a doctoral student-centred educational model, based on academic autonomy, individualised mentoring and the integration of research into doctoral training. This model is based on the following principles:

- *The doctoral student's autonomy in the learning and research process.* The doctoral student's autonomy is supported by the programme's structure, which allows them to define their own research directions and develop individual projects under the supervision of their doctoral supervisor. The curriculum includes a substantial volume of activities dedicated to independent research, applied study and theoretical deepening, and the advanced academic training programme comprises a compulsory module on *Ethics and Academic Integrity*, as well as two sets of optional modules from which the PhD student selects, together with their supervisor, those relevant to their research topic.
- *Personalised mentoring and continuous academic support.* The mentoring model is based on regular meetings, individual consultation and continuous feedback, ensuring methodological, ethical and scientific support through the doctoral supervisor and the Academic Guidance and Integrity Committee. Course descriptions include tutorial activities that allow the learning process to be adapted to the needs of each doctoral student.
- *Integration of research into the teaching process*. The doctoral curriculum organically integrates research into the educational process, maintaining a balance between theoretical training and applied research in accordance with the Study Plan. Research activities are geared towards developing an original, interdisciplinary project with international visibility.
- *Flexible and formative assessment, focused on progress*. Course descriptions provide for assessments based on academic presentations, research reports, individual projects and original contributions, replacing the model of assessment based exclusively on examinations and orienting the process towards continuous development.
- *Access to relevant academic resources.* PhD students have access to relevant academic resources, such as international databases (Scopus, Web of Science, EBSCO), analytical tools (Stata 19), digital libraries and research centres, thereby facilitating independent and in-depth study.

During the visit, we assessed the availability of the electronic resources required by PhD students through discussions with the PhD students and those in charge of the research centres, as well as by visiting the space dedicated to doctoral research.

Analysis of the state of facts: The modules in the curriculum for the PhD programme in Accounting are designed to promote active learning and the development of advanced research skills in the analysis of economic processes, the evaluation of public policies, market dynamics, sustainability, regional development and the application of modern statistical and econometric methods. Each course description includes up-to-date study materials, an updated bibliography and practical assignments based on real economic data sets, analytical models, software techniques and artificial intelligence applications used in economic research. The resources are accessible via the Moodle platform, facilitating self-study, the management of research resources and the adaptation of the learning pathway to each PhD student's research topic. The teaching process encourages the application of prior knowledge to emerging topics in the field of Accounting – the digitalisation of economic processes, the analysis of economic entities' performance, integrated reporting, transformations driven by innovation, and the transition towards sustainability. Discussions with teaching staff and PhD students reveal that critical debate is encouraged, as is the use of empirical studies as case study models, presentations of recent articles, and the comparative analysis of economic models, all of which contribute to the development of critical thinking and the ability to make original contributions to the

economic literature. The methodology used adheres to the principles of doctoral student-centred learning and the programme's objective of training elite researchers in the field of Accounting.

Recommendations:

- Continuous updating of course content in line with the latest developments in the economic field and the transformations brought about by digitalisation, sustainability reporting and global trends in economic research;
- Diversifying scientific research methods through the intensive integration of real-world case studies and their replication using new research approaches, the use of professional and scientific databases (LSEG, Refinitiv Eikon) and advanced simulations.

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.

Presentation of the state of facts: The doctoral programme in Accounting at SDC, IOSUD-UAB, has a fully functional infrastructure to support international academic mobility. These opportunities are supported by ERASMUS+ agreements (Annex B.3.1.2.a. Status of ERASMUS agreements), for both doctoral students and academic staff. For the 2025–2026 academic year, 107 ERASMUS agreements are available with universities in 19 countries, which also include mobility programmes for doctoral students. The international mobility activities of doctoral students within the SDC, in the field of Accounting, are coordinated by the Erasmus+ Office and the Centre for International Relations (CRI) at UAB. It ensures the conclusion and management of inter-institutional agreements, the organisation of the selection process, administrative and financial advice, as well as the academic recognition of mobility periods, in strict compliance with the national and university regulations in force. Full and up-to-date information is available on the official UAB ERASMUS Mobility page. PhD students enrolled in the Accounting programme are eligible for the following opportunities:

- **Erasmus+** research mobility (from 2 to 12 months);
- Participation in prestigious international scientific events in the field of economics with the possibility of reimbursement of the participation fee (Annex B.3.1.2.b. ERASMUS PhD Students Status for the period 2020–2025).

The annual calendar, eligibility criteria, required documentation and application procedures are published and communicated regularly on the university website and via institutional email. All mobility placements undertaken are fully recognised as part of the individual doctoral research plan and are recorded in the annual progress report, approved by the doctoral supervisor. UAB ensures equal access to mobility opportunities, including for students with special needs.

Analysis of the state of facts: The institutional mechanisms implemented by IOSUD-UAB guarantee transparent, non-discriminatory and equitable access to international mobility programmes, in full compliance with the principles of internationalisation, equal opportunities and inclusion. PhD students in the field of Accounting can select their mobility opportunities based on the specific nature of their research topic, thereby contributing directly to improving the quality of doctoral theses and enhancing the international visibility of results obtained in areas such as the analysis of economic entities' performance, sustainability reporting, the impact of digitalisation on economic dynamics, etc. All 19 doctoral students in the field of Accounting who publicly defended their doctoral theses between 2020 and 2025 also participated in scientific conferences abroad (Annex B.3.1.2.b: ERASMUS doctoral students for the period 2020–2025). Participation in research placements abroad and at prestigious conferences in the field stimulates interdisciplinary collaboration, develops advanced intercultural skills and strengthens scientific presentation and communication skills in global contexts.

Recommendations: The continuous development of the network of international collaborations, in order to diversify mobility destinations and themes and to significantly increase the number of research and training opportunities available to PhD students in the field of Accounting.

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: SDSE, in the field of Accounting, promotes an organisational culture based on fairness, inclusion and respect for diversity, ensuring that all doctoral students have equal access to training, research and professional development opportunities, regardless of gender, age, ethnic origin, socio-economic status, disabilities or any other personal characteristics, as can be seen in the Regulations of the Doctoral School of Accounting (SDC) and in the Institutional Regulations for the Organisation and Conduct of Doctoral Studies at the '1 Decembrie 1918' University of Alba Iulia. IOSUD-UAB actively supports the integration of doctoral students through dedicated policies and services:

- non-discriminatory access to all teaching and research resources (international financial databases – Refinitiv, the Moodle platform, digital library, ICT infrastructure);
- academic, methodological and psycho-pedagogical counselling services provided by the Career Counselling and Guidance Centre;
- accessibility of infrastructure through access ramps, parking spaces and appropriate signage.

Furthermore, IOSUD-UAB organises cultural and social activities open to all doctoral students, including those with special needs, promoting interaction and the creation of an inclusive academic environment. PhD students are actively represented on the Doctoral School Council, the Council for Doctoral Studies (CSUD) and the University Senate, thereby playing a direct role in the development and continuous improvement of inclusion and equity policies.

Analysis of the state of facts: SDC consistently applies the principles of equal opportunities and non-discrimination, ensuring equal access for all PhD students to educational resources, research infrastructure, and psychological and career support services. The academic environment is designed to be equitable and tailored to the individual needs of each doctoral student. Diversity in learning styles and paces is accommodated through varied teaching formats, such as face-to-face lectures and seminars, hybrid sessions, online modules, activities on the Moodle platform, applied workshops, presentations of scientific articles, and individual mentoring sessions. Curricular flexibility, together with the constant support of the PhD supervisor and the Academic Guidance and Integrity Committee, allows the PhD programme to be tailored to each PhD student's potential, objectives, and specific research topic of each PhD student. In the PhD admission process, the university continues to allocate special places for candidates from vulnerable groups, in accordance with current legislation and the institution's inclusion policy.

The indicator is fulfilled.

Criterion B.4. Accessibility and efficiency of 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, in line with students' needs.	
Indicator I.P.B.4.1.1	The organisational component provides students, including those with special educational needs or disabilities, with access to resources and services designed to support the learning process, tailored to individual learning needs, the field of study, the level of study, and the structure of the study programme.

Presentation of the state of facts: UAB pays particular attention to supporting students with adaptation and learning difficulties or with disabilities, including through reduced accommodation fees: Methodology regarding the organisation and conduct of the admission competition for doctoral studies at IOSUD-UAB and the Regulations on accommodation, organisation and operation of student halls of residence at the "1 Decembrie 1918" University of Alba Iulia. UAB provides doctoral students in the field

of Accounting with modern digital infrastructure that guarantees continuous and personalised access to all the resources necessary for doctoral training and research. The library offers unlimited access to the ANELIS PLUS scientific databases via the electronic catalogue and the section dedicated to online resources. It regularly organises workshops on advanced searching in specialist literature, as well as providing support for documentation and the academic writing process. *The Moodle platform* is used by PhD supervisors to distribute course materials, scientific articles, and additional resources, as well as to upload datasets and research tasks. Access is available 24/7, from any device. The PhD supervisor, together with the SDSE DC, ensures that the PhD student is informed about the rules of scientific, professional and academic ethics and monitors compliance with these throughout the programme. When drafting the Research Reports and the PhD thesis, the supervisor checks how the PhD student uses the specialist literature and respects copyright, including by analysing similarities using plagiarism detection software, in accordance with the Strategy for the Prevention and Combating of Plagiarism in the Preparation of Doctoral Theses at the "1 Decembrie 1918" University of Alba Iulia. The verification of the authenticity and originality of doctoral theses and other scientific works is carried out using the https://www.sistemantiplagiat.ro/ software, which is included on the list of programmes recognised by the National Council for the Accreditation of Academic Titles, Diplomas and Certificates (CNATDCU), in accordance with the provisions of Article 2 of Ministry of Education Order No. 3.485 of 4 April 2016. *Psychological, professional and career counselling* is provided by the UAB Centre for Information, Counselling and Career Guidance, in direct collaboration with doctoral supervisors and the doctoral school secretariat. The progress of each doctoral student is monitored through individual meetings with the doctoral supervisor, termly reports and structured feedback from the academic supervision and integrity committee, thereby ensuring a coherent progression aligned with research objectives in the field of Accounting. The "1 Decembrie" University of Alba Iulia pays particular attention to the financial support of doctoral students for participation in conferences, summer schools, courses, internships abroad, the publication of specialist articles or other specific forms of dissemination through the reimbursement of fees (Annex B.4.1.1. Statement of fee reimbursements 2020–2025).

Analysis of the state of facts: The educational resources, digital platforms and support services provided by UAB are diverse, interconnected and tailored to the specific requirements of doctoral studies. The available infrastructure supports the effective conduct of research and training activities, encourages the autonomy of doctoral students and contributes to the achievement of high-quality scientific results. Access to anti-plagiarism verification systems, international databases and up-to-date electronic resources strengthens the culture of academic integrity and raises the standard of doctoral research in Accounting. At the same time, a commitment to inclusion and accessibility ensures the equal participation of all doctoral students, including those with special educational needs. IOSUD-UAB partially covers the publication fees for doctoral students' articles in specialist journals indexed by WoS or BDI, as well as the fees for attending scientific conferences.

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 support an understanding of students' and teachers' expectations regarding the content of the subject matter in the curriculum.

Presentation of the state of facts: The Accounting Department of SDSE defines and communicates learning outcomes in a consistent, transparent manner that is fully aligned with ARACIS standards and the Level 8 descriptors of the National Qualifications Framework. These are structured around the three fundamental dimensions:

- ***Knowledge (K)*** – understanding fundamental and emerging paradigms and theories in the field of accounting; mastery of cutting-edge knowledge in the analysis of economic processes and key concepts related to accounting, auditing and financial analysis; knowledge of quantitative and

qualitative methods used in applied scientific research in the economic sciences, statistical and econometric modelling, including the integration of inter- and transdisciplinary perspectives;

- ***Skills (S)*** – application of research techniques of the highest standard, the ability to synthesise, critically evaluate and innovate, as well as making an original contribution to the expansion and redefinition of theoretical and practical knowledge in the field of accounting;
- ***Responsibility and autonomy (RA)*** – exercising full scientific and professional authority, strict adherence to academic integrity, and a sustained commitment to generating new ideas, models and solutions in Accounting.

The learning outcomes are incorporated into the course descriptions and the Curriculum for the Accounting doctoral programme for 2025–2026**,** and are available on the official website of IOSUD-SDC. At the start of each academic year, these are presented and discussed in detail with PhD students and supervisors, ensuring a clear and shared understanding of the training objectives. Consistency between the training objectives, expected outcomes and assessment methods is ensured by*:* the UAB Regulations on the Organisation and Conduct of Doctoral Studies, the Guide to the Preparation, Drafting and Defence of the Doctoral Thesis in the field of Accounting, and the Operational Procedure for the submission, defence and assessment of doctoral students' scientific progress reports. Thus, the entire doctoral programme is built on a rigorous, predictable framework aligned with the highest national and European standards.

Analysis of the state of facts: Learning outcomes are formulated in a unified, operational manner and aligned with the professional and transversal competences corresponding to Level 8 of the National Qualifications Framework. These reflect the current requirements of the field of Accounting and the major directions of contemporary economic research, such as the analysis of the performance of economic entities, the digitalisation of processes, integrated reporting, sustainability and sustainable development, the structural transformations of modern economies, and the use of advanced statistical and econometric methods. Through this approach, doctoral training remains adapted to economic and social developments. Course descriptions provide clarity on content, teaching methods and assessment criteria, ensuring consistency between the training and assessment processes and empowering doctoral students. Performance assessment emphasises the demonstration of advanced skills: critical analysis, original contributions to the specialist literature in the field of accounting, rigorous adherence to research ethics, and the dissemination of results in prestigious international journals and conferences.

Recommendations: Strengthen the alignment of learning outcomes with developments in the field of Accounting and with the requirements of the global labour market through the periodic review of the Course Descriptions and the Curriculum of the SDSE, PhD programme in Accounting

The indicator is fulfilled.

Indicator I.P.B.5.1.2	Achievement of the learning outcomes is assessed through ongoing examinations and final exams.

Presentation of the state of facts: Within the SDSE, DSUD Accounting, the assessment of learning outcomes is carried out through a unified, transparent and rigorous system, in accordance with the Institutional Regulations on the organisation and conduct of doctoral studies at UAB, the Regulations of the Doctoral School of Accounting (SDSE-DSUD Accounting), the Operational Procedure on the submission, defence and assessment of doctoral students' scientific progress reports, and the provisions of Order No. 3.020/2024 (National Framework Regulations). Verification of learning outcomes in the Accounting doctoral programme is conducted through both continuous assessment and final examinations.

Throughout the programme based on advanced university studies (first semester of the first year), assessment takes the form of academic presentations, debates, empirical studies, case studies and research projects, both in compulsory modules and in those specific to the field of Accounting. All requirements, assessment criteria and supporting materials are uploaded to the Moodle platform, ensuring equal access and predictability for every PhD student. Throughout the individual scientific research programme, progress is assessed annually via *the Scientific Research Report*, which is

submitted, analysed and approved by the PhD supervisor and the Academic Guidance and Integrity Committee, as well as through the assessment of Research Dissemination (years II–IV), in accordance with the Curriculum. 's doctoral students receive guidance in accordance with the Guide to the Preparation, Drafting and Defence of the Doctoral Thesis, and the Operational Procedure regarding the submission, defence and assessment of **doctoral students'** scientific progress reports within the Doctoral School of Accounting. Completion of doctoral studies takes place after fulfilling all legal and university-specific requirements in accordance with the Regulations on the Organisation and Conduct of Doctoral Studies at UAB. The mandatory stages are:

- verification of compliance with the rules of academic ethics and integrity of the thesis;
- pre-defence of the doctoral thesis before the Supervision and Academic Integrity Committee;
- a 90-day public consultation period;
- verification of originality via the antiplagiat.ro system (both for the preliminary defence and the final version);
- public defence of the thesis before a Committee comprising at least 5 members (chair, doctoral supervisor and at least three official examiners, of whom at least 2 must be external to IOSUD-UAB).

Thus, the entire evaluation process guarantees objectivity, high scientific quality, and national and international recognition of the PhD in Accounting awarded by UAB.

Analysis of the state of facts: The assessment process within the SDC in the field of Accounting is based on the principles of transparency, fairness, and academic rigour, ensuring consistency among the training objectives, the expected learning outcomes, and the assessment methods used. The assessment enables the systematic monitoring of doctoral students' scientific and professional progress, with the annual research report and the evaluation of dissemination activities serving as the central tools for tracking original contributions, publications in WoS/Scopus/BDI-indexed journals, participation in international conferences, research placements and teaching activities. The stages of doctoral thesis assessment and public defence fully comply with national and university standards regarding academic integrity, originality and scientific relevance.

Recommendations: The ongoing development of digital tools for the management, monitoring and validation of annual scientific (progress) reports via online platforms linked to the management of doctoral students' academic records, to increase the transparency, efficiency and quality of the assessment process.

The indicator is fulfilled.

Criterion B.7. Procedures and practices regarding the admission competition, the study pathway, recognition and equivalence of studies, and certification of results

Standard S.B.7.1. Admission The admission procedures and principles ensure access to higher education.	
Indicator I.P.B.7.1.1	The organisational unit is responsible for the admission procedures.

Presentation of the state of facts: *The Doctoral School of Accounting (which, at the time of the visit, was found to have changed its name by Senate Decision to the Doctoral School of Economic Sciences (ȘDȘE))* as part of IOSUD-UAB, conducts admissions to doctoral studies in accordance with internal institutional regulations, with all information regarding the admissions process being published on the IOSUD-UAB website, taking into account the UAB Charter, which establishes the principles of transparency, fairness and academic autonomy; The institutional regulations governing the organisation and conduct of doctoral studies, the methodology for organising and conducting the admission competition for IOSUD-UAB doctoral studies, and the Regulations of the Doctoral School of Accounting, which detail the applicable procedural framework, approved by the UAB Senate. IOSUD-UAB, through the SDSE, provides candidates with: General information on doctoral admission, SDC admission requirements, Number of places available in the competition, Proposed research topics from doctoral supervisors in the field of Accounting, a template for a doctoral research project, Criteria for evaluating the doctoral research project for the purpose of ranking candidates in the admission

competition, minutes of candidate evaluation and admission schedule (reviewed at the time of the visit). The results of the admission competition are compiled in the minutes of the Admission Committees and subsequently validated by order of the rector, in accordance with the provisions of the Ministry of Education Order No. 3020/2024, the Government Decision No. 962/2024, and Law 199/2023, Articles 61–67. According to the documents analysed, the admissions process for the 2025–2026 academic year took place in several sessions (July and September (*only if places remain unfilled in the July session*)), based on a public timetable and transparent procedures. IOSUD-UAB ensures the transparency and rigour of the admission process, respecting the principle of equal opportunities for all candidates, without any discrimination, and has established regulations/procedures for the recruitment and admission of doctoral students, for both Romanian/EU and non-EU candidates. Admission is by competitive selection and comprises the following stages: candidates register exclusively online via an institutional platform, followed by an assessment of language skills (test or equivalence) and a subject-specific examination (in which the candidate presents a research project orally), and the criteria for the assessment and selection of candidates within the ȘDSE, in the field of Accounting, are set out in the PhD Admission Methodology. Following the examinations, the coded results are collated from the admission committee minutes and validated by order of the rector, after which the PhD study contract is concluded with the candidates. All relevant information regarding admission (methodology, timetable, conditions, results) is published and available on the official website, in accordance with Article 190 of Law No. 199/2023 and Article 16 of Ministerial Order No. 3020/2024. Prior to the launch of the admission competition, the research topics proposed by the doctoral supervisors for doctoral studies are published after being approved by the Doctoral School Council (CSUD), in accordance with the institutional provisions reviewed at the time of the visit.
The admissions process is coordinated by the admissions committee at IOSUD-UAB, approved by the Rector's decision (e.g., in 2025, Decision No. 682/22353 of 11 September 2025), which comprises 3–5 members, including members of the doctoral school and doctoral supervisors. An analysis of the documents and institutional mechanisms highlights the fact that the admission procedures are applied uniformly and consistently, transparently and accessibly, through the publication of all relevant information at the level of the Doctoral School, and are in accordance with national legislation, namely Ministry of Education Order No. 3020/2024 and Government Decision No. 962/2024.
The selection process is structured to ensure the assessment of the language skills required for research, verifying specialist knowledge by applying clear criteria for the evaluation of the doctoral research project with a view to ranking candidates in the admission competition, and correlating research topics with the expertise of doctoral supervisors, and the validation of results approved by the Rector's order, which represents an additional mechanism to ensure the legality and fairness of the process. At the time of the visit, it was found that UAB fully complies with the provisions of Article 62(1) of Law No. 199/2023, which states that 'admission must ensure equitable access to education', and the mechanisms implemented (online platform, publication of information, transparent criteria) contribute to achieving this objective. Thus, IOSUD-UAB applies clear selection criteria; admission to doctoral programmes is based on a transparent competitive process involving separate sessions.
Analysis of the state of facts: It is noted that IOSUD-UAB ensures the principle of transparency; all relevant information has been published in full: the stages of the admission process and the procedures for submitting applications for doctoral studies, conducted exclusively online; the composition of the admissions committee; the appeals procedure; the official admission announcement; the admission results; the methodology for organising and conducting the admission competition for doctoral studies at IOSUD-UAB, all of which are available on the IOSUD-UAB website.
Identified good practice aspects: Full digitisation of the admission process, accompanied by the transparent publication of all relevant information and research topics before the launch of the competition, ensuring fair and transparent access to the admission process for doctoral studies.
The indicator is fulfilled.

Indicator I.P.B.7.1.2	Admission to higher education study programmes complies with the principles of fairness and equal opportunities, and with the establishment of support measures to ensure access for vulnerable groups at social and educational risk, including candidates with special educational needs and/or disabilities.

Presentation of the state of facts: At IOSUD-UAB, for the PhD programme in Accounting via the Special Education and Training System (ȘDȘE), the admissions process is based on the principles of equal opportunities, fair access and non-discriminatory treatment of candidates. The institution creates the necessary conditions for the participation of individuals with special educational needs, ensuring the accessibility and conduct of the admission competition under conditions that respect their individual rights and needs (as indicated in the application form), in accordance with the Institutional Regulations on the Organisation and Conduct of Doctoral Studies and the Methodology for the Organisation and Conduct of the Admission Competition for Doctoral Studies at IOSUD-UAB, and in Chapter IV, Article 21 of the Regulations on the admission and enrolment of Romanians from all over the world at the '1 Decembrie 1918' University of Alba Iulia for the 2026–2027 academic year, provides for the admission of ethnic Romanian candidates with their permanent residence abroad or Romanian candidates from all over the world. In this context, IOSUD-UAB, by publishing all information on the official website for doctoral studies using the IT platform to track the stages of the admission process, ensures the transparency and fairness of admission to doctoral studies, taking into account the principles of fairness and equal opportunities, in accordance with Article 129, Law No. 199/2023, Government Decision No. 962/2024 and Article 16 of Ministry of Education Order No. 3020/2024. Furthermore, the results of the admission competition are published in compliance with GDPR requirements (on a code basis), and are subsequently validated by the Rector's order.

Analysis of the facts: Analysis of the documents and institutional evidence reveals that IOSUD-UAB consistently applies the principles of fairness and equal opportunities in the admission process; however, with a view to strengthening the regulatory framework and aligning with best practices in the field of equitable access to education, it is recommended that the Methodology on the organisation and conduct of the admission competition for doctoral studies at IOSUD-UAB be supplemented with explicit provisions regarding candidates with disabilities or special educational needs. In conclusion, the university campus infrastructure is adapted to ensure the access, participation and integration of students with special needs, and the admission process for doctoral studies is conducted in accordance with the principles of equity, inclusion and non-discrimination, guaranteeing equal opportunities for people with special educational needs or disabilities.

Aspects that constitute best practice examples: Transparent publication of all information regarding admission; use of an online platform for enrolment, facilitating equal access.
Compliance with personal data protection requirements when publishing results with coding, allocation of places for priority categories, availability of financial support.

Recommendations: Supplementing *the Methodology on the organisation and conduct of the admission competition for doctoral studies at IOSUD-UAB* with clear provisions on ensuring equitable access and reasonable accommodation measures for candidates with disabilities or special educational needs.

The indicator is fulfilled.

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

Presentation of the state of facts: IOSUD-UAB meets the educational, scientific, and professional needs of doctoral students by providing a flexible framework for the organisation and delivery of doctoral studies. In this regard, the institution applies the regulatory provisions in force, offering the possibility of adapting the doctoral programme to the academic and professional characteristics of each doctoral

student, taking into account the Institutional Regulations on the Organisation and Conduct of Doctoral Studies at UAB and the Regulations of the Doctoral School of Accounting,
In the doctoral field of Accounting through the Doctoral School of Accounting, the doctoral programme is structured into two components, in accordance with national and institutional regulations: *a training programme based on advanced university studies*, *and an individual scientific research programme*, both carried out under the supervision of the doctoral supervisor and the academic guidance and integrity committee, in accordance with the Curriculum and the activities included in the Doctoral Study Plan (PSD) consulted at the time of the visit.
In accordance with the Regulations of the Doctoral School of Accounting, the training programme based on advanced university studies comprises a minimum of three modules relevant to the scientific research training of doctoral students (the module descriptions are available on the official website): (Methodology of Scientific Research in Accounting. Academic Ethics and Integrity (compulsory for all PhD students), Epistemological Approaches in Accounting, Audit and Taxation, Strategic Management Accounting, Research Methods in Audit, International Corporate Social Responsibility and Sustainability, Self-management: fundamental skills for the personal and professional development of the PhD student, Insights into the theory and practice of financial reporting – optional modules, Research Project Management, Financial Audit, Public Sector Accounting, Banking Accounting, Corporate Governance in the EU – elective modules. Completion of the training programme based on advanced university studies requires the mandatory accumulation of 30 credit points. The second component, as per the Curriculum, involves an individual scientific research programme, comprising: the submission of four Progress Reports (allocated 30 ECTS); dissemination of scientific research results through participation in conferences and/or publication of articles in specialist journals, starting from the second year; and the assessment and defence of the thesis before the Supervision and Academic Integrity Committee, subsequently before the Public Defence Committee, in compliance with ethical standards and the requirements for the preparation and drafting of the doctoral thesis, in accordance with the Procedure for the Public Defence of the Doctoral Thesis and the Strategy for the Prevention and Combating of Plagiarism in the Preparation of Doctoral Theses. The School of Doctoral Studies and Education (SDSE) implements mechanisms to monitor the individual academic progress of doctoral students through the use of: IT platforms, academic record management, online admissions, electronic registration, online payments, Web Student, online accommodation booking, e-learning, the Alumni module, SmartUMS – information on the assessment of doctoral students, and TEAMS – the hosting of course materials. In 2025, IOSUD-UAB implemented, through the PNRR 14037 "UAB: Development of skills and infrastructure for digital transformation", the JobRouter digital platform, which will integrate all processes relating to doctoral students; from 1 January 2026, the electronic registry module was put into operation, recording all documents managed within UAB (incoming/outgoing/internal). The CSUD retains the annual progress reports physically in the doctoral students' files, the minutes of the assessment meetings of the supervision and academic integrity committees, and the doctoral supervisor's resolution regarding the similarity report of the progress report (analysed at the time of the visit). As regards the assessment of acquired competences, these are set out in the Doctoral Study Plan (PSD) and the Curriculum, both of which were reviewed during the visit. The CSUD annually assesses doctoral students' satisfaction levels regarding the professional and personal development provided by the IOSUD-UAB. The assessment tool is the Questionnaire on the quality of the doctoral programme (Annex C), which is conducted entirely online via the Solaris IT platform and ensures the anonymity of respondents, followed by data collection, centralisation and processing of the results obtained, in accordance with the Operational Procedure on the organisation and conduct of the evaluation process regarding the level of satisfaction of undergraduates/master's students / doctoral students in relation to the professional and personal development provided by the University. The course evaluation questionnaire is also administered, along with three questionnaires regarding the evaluation of PhD supervisors: Questionnaire for the evaluation of PhD supervisors by PhD students (1. during the advanced university studies programme, 2. the individual scientific research programme, 3. during the final stage of the individual scientific research programme). Subsequently, the results are collated at the CSUD level regarding the evaluation of doctoral students, but the

evaluation results are discussed in the SDSE Council (CSUD), reported to the Senate, and analysed at the time of the visit.

Analysis of the state of facts: An analysis of institutional documents, information available on the official website, and discussions held during the evaluation visit highlights the fact that IOSUD-UAB implements effective mechanisms to support doctoral students' academic progress. The activities of doctoral students are governed by the Institutional Regulations on the Organisation and Conduct of Doctoral Studies at UAB; furthermore, the legal framework is in line with the general framework established by Order No. 3020/2024, Articles 24–25, Law No. 199/2023, Articles 61 and 68, which sets out the stages of doctoral training, the mechanisms for periodic assessment, as well as the rights and obligations of doctoral students within IOSUD-UAB, as also stipulated in the doctoral study contract. In accordance with Ministerial Order No. 3020/2024, the evaluation of a doctoral student's work is carried out annually, based on progress reports, by the Academic Supervision and Integrity Committee and the doctoral supervisor. Furthermore, IOSUD-UAB systematically collects and analyses doctoral students' feedback on the quality of the doctoral programme and the work of doctoral supervisors, using the results to inform continuous quality improvement.

In conclusion, the School of Social and Economic Sciences (ȘDSE) consistently implements effective monitoring, guidance, and support activities for doctoral students, contributing to the development of the academic and research skills necessary for the successful completion of the doctoral programme. Following the observations made during the visit, and in discussions with the beneficiaries of the doctoral programme and the management of the School of Doctoral Studies, the need and opportunity to develop an integrated document centralising essential information on the doctoral journey, such as a 'Doctoral Student Guide', is highlighted.

Aspects that constitute best practice examples: implementing a comprehensive system for assessing doctoral students' satisfaction and the performance of doctoral supervisors, and identifying difficulties at all stages of the doctoral programme.

Recommendations: The development of an integrated 'Doctoral Student Guide' that centralises all relevant information (admission, rights, obligations, stages, procedures, completion, appeals).

The indicator is fulfilled.

Criterion B.8. Internationalisation process

Standard S.B.8.1. Internationalisation Improving the quality of education and research through internationalisation initiatives.	
Indicator I.P.B.8.1.1	The organisational unit carries out international cooperation activities supporting the mobility of members of its own community and collaboration in academic and research activities.

Presentation of the state of facts: Through the UAB Erasmus+ Office, as well as via the Dean responsible for international relations at the Faculty of Social and Economic Sciences (FSE), the Accounting Department within the SDSE, and through IOSUD-UAB, has concluded mobility agreements with universities abroad, aimed at the mobility of PhD students, with a total of 20 PhD partnerships in Belgium, the Czech Republic, Croatia, Cyprus, France, Germany, Greece, Italy, Portugal, Slovenia, Spain, Turkey and Hungary. Between November 2023 and November 2025, seven PhD students in the field of Accounting participated in international conferences abroad (Annex B.3.1.2.b. ERASMUS PhD student status for the period 2020–2025). Furthermore, there are mobility agreements with universities abroad, which also cover staff mobility, comprising 20 partnerships, under which PhD supervisors affiliated with the Accounting field have participated in 44 Erasmus+ mobility programmes, covering both teaching and training components, during which they also promoted the SDC's PhD programmes, including the Accounting field. The mobility programmes took place at universities in Poland, Hungary, Bulgaria, Australia, Turkey and Belgium. In addition, PhD supervisors in the field of Accounting also participated in a series of conferences abroad (Annex A.3.1.2. ERASMUS_status_PhD_supervisors_2020-2025). Between 2022 and 2025, several workshops were organised for PhD students, featuring presentations by nationally renowned figures, as follows:

- Vasile Dinu, Professor, Dr. DHC**,** Editor-in-Chief of the journal Amfiteatru Economic, Academy of Economic Studies, Bucharest, Romania, Romanian Academy of Scientists, Union of Professional Journalists of Romania, lecture at the workshop organised by SDC as part of the ICMEA 2023 conference, on the topic *"Best practices for writing scientific articles in mainstream journals*. *Structural elements of a scientific article* and *characteristics of scientific writing style"*
- Other distinguished guests of national and international renown, such as: PhD. Professor Mariano D'Amore, Parthenope University of Naples (Italy); PhD. Professor Wayne Rodgers, University of Hull (United Kingdom); PhD. Senior Lecturer Samuel Idowu**,** London Metropolitan University (United Kingdom); Gianluca Mattarocci, University of Rome, Tor Vergata (Italy); PhD. Associate Professor Sebastian Stepien, Poznań University of Economics and Business (Poland), PhD. Professor Jan Polcyn**,** Stanisław Staszic University of Applied Sciences in Piła (Poland), Daniel William Boitaud **(**France), Giuseppe Grossi, Professor at Nord University (Norway) and Kristianstad University (Sweden).

The collaboration in academic and research activities carried out by PhD supervisors within the field of Accounting is further underpinned by their scientific achievements and international visibility. Among their scientific achievements, the following stand out: the scientific calibre of publications disseminated on the Google Scholar and ORCID platforms; the international visibility measured by the Hirsch index on Google Scholar and Web of Science; the 10 most relevant scientific papers, selected over the last 5 years, through publications in journals indexed in WoS, with a non-zero AIS or other BDI categories, such as ERIH+. The international visibility of academic staff and PhD supervisors in the field of Accounting is demonstrated by their participation as members of the editorial boards of prestigious journals and international conferences, as well as in their role as reviewers for WoS-indexed journals or other established BDI or international publishers. Detailed information on these aspects can be found on the SDSE website. (Tatiana Dănescu, Iuliana Cenar, Adela Socol, Dan Ioan Topor, Sorinel Căpușneanu, Oana Raluca Ivan, Atila Tamaș Szora).

Analysis of the state of facts: SDC, the Accounting department, implements UAB's internationalisation policy, contributing to the development of an open and globally competitive academic environment. International cooperation activities support the alignment of doctoral programmes with international quality standards and strengthen UAB-FSE's position as an active partner in academic and scientific exchanges. The involvement of teaching staff and doctoral supervisors in Erasmus mobility schemes, international projects and prestigious conferences promotes the continuous updating of teaching methods, research directions and interdisciplinary approaches.

Recommendations: Encourage the participation of PhD students and supervisors in mobility programmes tailored to their needs.

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 findings is supported and utilised to achieve the learning outcomes set out in the study programme.

Presentation of the state of facts: Alongside academic staff, PhD students are involved in scientific research; one of the necessary conditions for defending a PhD thesis is to participate in conferences with scientific papers in their field of research (minimum 3 participations) and to publish at least 3 papers in specialist journals indexed in international databases or listed in Web of Science, of which, for one article, the doctoral student must be the sole author, first author or corresponding author Regulations of the Doctoral School of Accounting (SDSE). Thus, the doctoral students' scientific contributions, made through papers presented at international conferences or published in journals indexed in international databases, are relevant to the doctoral field of Accounting (Annex B.9.1.1. Status of doctoral students under supervision and their publications, 2020–2025). Within the SDC, learning based on scientific inquiry is one of the components of the doctoral training process, being specifically included within the

PhD Programme in the field of Accounting, SDC. Thus, research/dissemination activities are integrated into:

- The training programme is based on advanced university studies, namely the 5 modules in Year 1, Semester 1. For the 2025/2026 academic year, the following modules, relevant to training in scientific research, are taught to doctoral students in the field of Accounting: Strategic Management Accounting, Epistemological Approaches in Accounting, Audit and Taxation, and Research Methodology in Accounting. Academic Ethics and Integrity, Research Methods in Auditing (core modules); International Corporate Social Responsibility and Sustainability and Insights into the Theory and Practice of Financial Reporting (optional modules).
- The individual scientific research programme, comprising: (1) the submission of scientific research reports, totalling 4 reports over the 4-year doctoral programme; (2) a summary of the scientific results obtained – participation in scientific conferences (domestic and international) and publication in specialist scientific journals; (3) a summary of research placements/research practice undertaken during mobility periods at universities/research institutes (including Erasmus+); (4) a summary of the utilisation of funding opportunities offered by IOSUD-UAB from the second year onwards; (5) the assessment and defence of the thesis before the academic supervision and integrity committee.

With regard to scientific research reports, all PhD students at various stages of their studies between 2020 and 2025 have prepared and presented three or four scientific research reports to the Supervision and Academic Integrity Committee, based on a request submitted by the PhD student, assessed with a grade and recorded in *the minutes drawn up by the supervision committee*, as evidenced by the documents found in each PhD student's file, as well as in the Dissemination Catalogue (Smart UMS Platform). Research reports are defended only after receiving the prior approval of the PhD supervisor regarding their scientific content and confirmation of compliance with the rules of ethical conduct and professional deontology. Within the FSE, PhD supervisors have access to computers licensed with the antiplagiat. The anti-plagiarism software is recognised by CNATDCU. To date, there have been no cases of breaches of scientific ethics and professional conduct within the Accounting PhD programme. The doctoral theses defended to date in the field of Accounting demonstrate that they were based on high-quality scientific work carried out by doctoral students, for which all theses have been validated by CNATDCU and on the basis of which validation orders have been issued by the Ministry of Education and Research. For doctoral theses, the Sistemantiplagiat.ro software programme is used. Between 2020 and 2025, within the Accounting Department of the School of Economics and Management (SDC), 19 doctoral theses were defended; of these, at the time of the REI report, 16 doctoral theses had received approval from CNATDCU and the Ministerial Order confirming the doctoral degree, and 3 doctoral theses were undergoing the CNATDCU evaluation process. In collaboration with FSE, SDSE organises the annual international conference *"International Conference on Management, Economics and* Accounting" (ICMEA), in which, alongside teaching and research staff, PhD students make a significant contribution by presenting their research findings; the scientific papers presented at the conference are published in journals indexed in international databases (Annales Universitatis Apulensis Series Oeconomica).

Analysis of the state of facts: PhD students capitalise on their research findings through regular participation in international conferences and by publishing articles in prestigious journals, either individually or in collaboration with their supervising lecturers, as evidenced by their lists of scientific publications. The SDC's research objectives are aligned with the directions set out in the UAB Scientific Research Strategy for the period 2025–2029, and research-based training is supported through access to scientific databases, infrastructure and logistical support (laboratories and software such as Stata19), the expertise of PhD supervisors and the academic guidance and integrity committees, as well as through clear regulations on academic ethics and integrity. In addition, with regard to the research strategy, the Centre for Economic Research https://www.uab.ro/centre/18-centruce/postari/894-centruce-activitati/ was evaluated during the visit. This is a research unit that forms part of the Faculty of Economic Sciences at the "1 Decembrie 1918" University of Alba Iulia, which aims to conduct fundamental and applied research in the field of economic sciences and to promote partnerships with other research centres and laboratories and/or similar

institutions worldwide. The activities carried out during the 2024–2025 academic year, aimed at master's students, doctoral students and teaching staff, were:

- International Conference on Management, Economics and Accounting – ICMEA 2025 & Doctoral Research Workshop
- Business Intelligence, Prof. Farid Meziane, University of Derby
- Agentic AI for the next generation of Business Digitalisations, Associate Professor Harry Yu, CEO of LUCEN AI
- The implications of internal public audit, presented by MARIUS CETINA, Internal Public Auditor, Ministry of Public Administration
- Visiting researcher JAN POLCYN, University of Applied Sciences in Pila, Poland; Aleksandra Tosovic Stevanovic, Institute of International Politics and Economics, Belgrade, Serbia; Sebastian Sepien, University of Economics and Business, Poland
- DATA SWEEP in research
- (https://www.facebook.com/photo?fbid=1824598581830872&set=pcb.1824599568497440)

Regarding the involvement of PhD students in research activities, academic staff at the FSE have submitted funding applications as part of strategic partnership applications with the Republic of Moldova: PN-IV-CEI-BIM-RM-2023-1, Complex bilateral projects with the Republic of Moldova, and PCB-RO-MD-2024, in which PhD students are involved. Unfortunately, the projects did not achieve the required scores to be funded.

The indicator is fulfilled.

Standard S.B.9.2. Scientific research pertaining to the objectives of the study programme The organisational unit carries out scientific research activities aligned with the objectives of the study programme under evaluation.	
Indicator I.P.B.9.2.1	The results of scientific research are visible at the national and international levels in that scientific field, and are utilised appropriately.

Presentation of the state of facts: Scientific research within the SDSE is conducted in accordance with the UAB Scientific Research Strategy, as well as the research priorities set out for the seven doctoral supervisors in the field of Accounting. Within the SDC, learning based on scientific inquiry is one of the components of the doctoral training process, specifically included in the Advanced University Studies Training Plan (PPSUA). The SDSE within IOSUD–UAB ensures the conduct of advanced research at the national and international levels through the work of doctoral supervisors in the field of Accounting, in accordance with the current minimum CNATDCU standards, which are mandatory for obtaining the habilitation certificate. The results of scientific research are visible both nationally and internationally, through the participation of academic staff and PhD students in prestigious conferences and dedicated scientific sessions, as well as through publication in journals indexed in international databases such as Web of Science, SCOPUS, EBSCO, ERIH+ and others. (Tatiana Dănescu, Iuliana Cenar, Adela Socol, Dan Ioan Topor, Sorinel Căpușneanu, Oana Raluca Ivan, Atila Tamaș Szora)
Annex B.9.1.1. Status of PhD students under supervision and their publications, 2020–2025

Analysis of the state of facts: The results of research conducted within the SDSE, in the field of Accounting, are disseminated through publications in journals indexed in international databases such as Web of Science (including in the Core Economics and Info Economics areas with an AIS score other than zero), SCOPUS, EBSCO, ERIH+ and others; through participation in prestigious international conferences; and through the organisation of conferences, workshops and doctoral symposia at institutional level or in collaboration with other institutions. These activities highlight applied, interdisciplinary and internationally oriented research, focused on solutions relevant to the economic and social environment. The publication of doctoral theses further contributes to increasing the visibility and scientific impact of the results obtained.

Recommendations: Increasing the dissemination of research results aims to raise the profile of doctoral activity by expanding participation in international conferences abroad and by publishing articles in journals indexed in international databases, such as WoS, SCOPUS and ERIH+.

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 Strategic directions, actions and procedures implemented effectively	
Indicator I.P.C.1.1.1	The organisational unit consistently carries out actions and applies procedures, demonstrating their impact on improving the quality of education at the level of the study programme.

Presentation of the state of facts: The institutional structures responsible for quality assurance, the Quality Assessment and Assurance Committee at the "1 Decembrie 1918" University of Alba Iulia, the Council for Doctoral Studies (CSUD), the Council of the Doctoral School of Accounting and the Quality Assessment and Assurance Committee at the Faculty of Economic Sciences, fulfil their duties rigorously, in accordance with the approved regulations. Thus, the SDC systematically applies the provisions of the Regulations on the initiation, monitoring and periodic review of study programmes and fields of study, and of the Regulations on the organisation and delivery of postgraduate programmes for continuing professional training and development, the Regulations on the Organisation and Functioning of the Commission for Quality Assessment and Assurance at the "1 Decembrie 1918" University of Alba Iulia and the Internal Quality Commissions, as well as its own specific regulations, included in the Regulations of the Doctoral School of Accounting (2025). These documents establish the principles, stages and responsibilities of each structure involved in the quality assurance process, ensuring a unified and transparent framework for all educational and research activities. To support the application of these rules, SDSE-DC utilises complementary guidelines and methodologies, such as the Guide to the Preparation of the Doctoral Thesis and the Methodology for the Organisation and Conduct of the Admission Competition for Doctoral Studies, published on the faculty's platform. The implementation of these documents has contributed significantly to the consolidation of an organisational culture focused on quality, performance and academic integrity. The consistent application of specific quality assurance procedures contributes directly to the improvement of SDC performance. Through the feedback questionnaire on activities carried out during doctoral studies and the Report on the process of assessing students' satisfaction levels in relation to their professional and personal development within UAB, the institution continuously monitors teaching, learning and assessment processes, which facilitates the rapid identification and correction of any shortcomings. The regular updating of study materials ensures that content is aligned with current curriculum requirements and doctoral students' expectations, thereby maintaining the relevance and accessibility of information. Furthermore, the continuous training of teaching and administrative staff enables them to adapt to modern educational technologies, contributing to the provision of a high-quality educational experience, tailored to the specificities of the doctoral programme. SDSE-DC consistently applies institutional procedures, and their impact is evident in the evolution of the quality of the doctoral process. The periodic analysis of performance indicators confirms positive results:

- an increase in the number of theses completed and validated by CNATDCU between 2020 and 2025;
- an increase in the number of publications in journals indexed in BDI and WoS, and the participation of PhD students and supervisors in international conferences abroad
- (Annex B.3.1.2.b. ERASMUS PhD students 2020-2025;
- Annex A.3.1.2. ERASMUS PhD supervisors 2020-2025;
- Annex B.9.1.1. Status of PhD students under supervision and their publications, 2020–2025).
- continuous improvement of the process for monitoring scientific activities.

Consequently, the systematic application of quality procedures is reflected in institutional performance, in the high level of satisfaction among PhD students, and in the public recognition of research outcomes.
Analysis of the state of facts: The quality assurance mechanisms implemented at UAB and SDC ensure the consistency and uniformity of the educational process across all levels of study, including

the doctoral programme in Accounting. The ongoing supervision of teaching activities, the continuous updating of study materials, staff training and the careful monitoring of research activities contribute to maintaining a high academic standard, adapted to curricular requirements and developments in the academic and socio-economic environment. Close collaboration between the Quality Assessment and Assurance Committee of the "1 Decembrie 1918" University of Alba Iulia and that of the Faculty of Economic Sciences, supported by the Centre for Quality Management (CMC), strengthens the institutional culture of quality and supports the development of effective mechanisms for preventing and correcting any malfunctions.

The indicator is fulfilled.

Standard S.C.1.2. Stakeholder engagement The HEI demonstrates that it engages stakeholders who are involved in the implementation of the procedures.	
Indicator I.P.C.1.2.1	The opinions of members of its own community and other stakeholders are taken into account in the procedure implementation process.

Presentation of the state of facts: Stakeholder engagement within the Doctoral Programme in Accounting is achieved through institutional mechanisms designed to ensure ongoing and effective consultation. Doctoral students are represented both on the Doctoral School Council (one student) and on the CSUD (three doctoral students), participating in the decision-making process and contributing to the adjustment of educational and research processes. At the FSE level, in partnership with the SDC, international conferences and workshops are organised with representatives from public institutions and the business sector (Annex C.1.2.1. FSE Conferences 2020–2025), during which the skills required in the labour market are identified and ways of adapting research topics to economic realities are discussed. Student feedback is collected systematically through questionnaires, and the results are analysed to identify areas requiring improvement (Report on the process of assessing their level of satisfaction in relation to their professional and personal development at UAB). At the same time, the SDC maintains ongoing academic relations with universities and research centres in other countries through organised workshops, thereby contributing to the strengthening of the doctoral programme's international dimension. This institutional framework is complemented by the presence of two representatives from the business sector on the Commission for Evaluation and Quality Assurance (CEAC), where the employers' perspective is reflected in discussions regarding the updating of curricula, the relevance of the skills developed, and ensuring appropriate professional integration for graduates. The CEAC's integrative role is essential, as this body brings together feedback from both doctoral students and employers and incorporates it into the decision-making process, helping to create a comprehensive and balanced picture of how the programme operates.

Analysis of the state of facts: The PhD programme in Accounting is characterised by a mature and well-organised approach to stakeholder engagement. There are clear mechanisms for consultation, ongoing dialogue and feedback analysis, which enable the educational process to be continuously adapted to developments in the academic environment, labour market requirements and socio-economic changes. The active participation of doctoral students in relevant decision-making bodies, including the CEAC, contributes to the ongoing updating of the curriculum, the improvement of service quality and increased beneficiary satisfaction. Furthermore, collaboration with international partners facilitates the alignment of the programme with European standards and the integration of best practices in the field of academic quality and ethics.

The indicator is fulfilled.

Criterion C.2. Functionality of education quality assurance structures, including in the field of academic ethics and conduct, in accordance with 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 in accordance with the regulations approved by the University Senate and carries out its duties in compliance with the law, independently of any other body or individual within the higher education institution.

Presentation of the state of facts: The institutional structures responsible for quality assurance, the Quality Assessment and Assurance Committee at the "1 Decembrie 1918" University of Alba Iulia, the Council for Doctoral Studies (CSUD), the Council of the Doctoral School of Accounting and the Quality Assessment and Assurance Committee at the Faculty of Economic Sciences, carry out their duties rigorously, in accordance with the approved regulations. They coordinate, evaluate and continuously monitor academic and research activities in the field of Accounting, ensuring the coherence and efficiency of the quality system. With regard to ethical matters, UAB has a well-established regulatory and institutional framework that guarantees compliance with the principles of academic integrity, accountability and transparency. The work of the Ethics Committee is governed by the Regulations on the Organisation and Functioning of the University Ethics Committee, a document that sets out the Committee's responsibilities, procedures and principles of decision-making independence. The members of the Committee carry out their work in accordance with the Declaration of Impartiality and Confidentiality, ensuring the objectivity of assessments and the protection of sensitive information. The University provides the academic community with a comprehensive set of resources dedicated to promoting integrity, such as the Code of Academic Ethics and Professional Conduct, which defines standards of behaviour, rights and responsibilities of the institution's members. Furthermore, to ensure transparency and public accountability, the Ethics Committee produces annual reports documenting its activities, resolved complaints and measures taken, thereby contributing to the strengthening of the institution's ethical culture. The "1 Decembrie 1918" University of Alba Iulia utilises a modern system for verifying the originality of academic work. The institution has procured specialised services provided by the www.sistemantiplagiat.ro platform, through which doctoral theses, scientific papers and other academic documents are analysed. This software ensures the detection of similarities and the prevention of plagiarism, strengthening the integrity of academic assessment processes and helping to increase confidence in the quality of the university's scientific output. UAB also has a Strategy for the Prevention and Combating of Plagiarism in the Preparation of Doctoral Theses, a document that sets out the directions, measures and institutional responsibilities necessary to protect academic integrity and reduce the risks of misconduct in teaching and research activities.

Analysis of the state of facts: An analysis of the current framework highlights that UAB implements a coherent and responsible approach to managing ethical issues, based on a clear set of procedures, regulatory documents and monitoring mechanisms. The work of the Ethics Committee is carried out within a well-defined framework, characterised by transparency, independence and professionalism. Procedures for verifying compliance with ethical standards, including anti-plagiarism checks applied to academic papers, are integrated into institutional practice, contributing to the prevention of misconduct and the strengthening of academic credibility. The Commission's annual reports reflect a constant commitment to maintaining an academic environment based on integrity, fairness and responsibility. During the visit, discussions held with representatives of the Ethics Committee from revealed no cases of breaches of academic ethics in the last 5 years.

Recommendations:

- Diversify training and information programmes for students, PhD students, teaching staff and research staff, and develop additional guidelines on ethical conduct in academic and scientific work.
- Intensify preventive activities by organising thematic workshops, awareness campaigns and training sessions dedicated to research ethics.

The indicator is fulfilled.

Criterion C.3. Procedures for the initiation, monitoring and periodic review of study programmes and domains and of the activities carried out, 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 activities carried out, and applies them systematically.	
Indicator I.P.C.3.1.1	The organisational unit consistently applies the procedures and demonstrates their impact on quality assurance.

Presentation of the state of facts: Within IOSUD-UAB, through the Department of Quality Assurance and Evaluation (ȘDȘE), a coherent system of procedures and regulations is applied to ensure the effective implementation of quality assurance principles. This is confirmed by the award of the SRAC certificate for higher education and scientific research, which attests that a quality management system (2025) and has been awarded the 'high level of confidence' rating by the ARACIS institutional evaluation (2025) . Within the institution, the principles of quality assurance are specified in the UAB Charter, and all internal regulations and methodologies are published on the institutional website under the Quality Management regulations section. UAB has an Institutional Quality Management System, a Quality Assurance Code, the Regulations on the Organisation and Functioning of the Centre for Quality Management – CMC, Quality Assurance Policies and Strategies at the "1 Decembrie 1918" University of Alba Iulia, as well as quality assessment and assurance procedures developed and implemented by the Quality Assessment Committee (CEAC - IOSUD) (the minutes of the meetings being public) and the Committee for Quality Assessment and Assurance (CEAC-CSUD), which annually prepares and submits reports to the University Senate, which were consulted at the time of the visit. At the School of Accounting, the procedures for reviewing doctoral study programmes are applied systematically and are complex and rigorous in nature (a fact confirmed during the visit following discussions with doctoral students, doctoral supervisors and the business community, who were involved in the consultations), being carried out in accordance with the institutional regulations and procedures approved by the UAB Senate. This process is carried out on the basis of the Regulations on the initiation, approval, monitoring and periodic evaluation of study programmes and fields of study, the Operational Procedure on the drafting, revision, endorsement and approval of curricular documents, PO CMCSI 05, and the Regulations on the organisation and delivery of postgraduate programmes for continuing professional development, in accordance with the national legislative framework (Law No. 199/2023, Ministry of Education Order No. 3020/2024) and ARACIS standards. At the level of the School of Accounting and Financial Management (ȘDȘE), quality assurance mechanisms are implemented through an integrated set of regulations, procedures and methodologies applied uniformly at institutional level, including the IOSUD-UAB Self-Assessment Methodology, the Institutional Regulations on the organisation and delivery of doctoral studies at UAB, the Methodology for the Organisation and Conduct of the Admission Competition for Doctoral Studies at IOSUD-UAB, the Regulations of the Doctoral School of Accounting, the Guide to the Preparation of the Doctoral Thesis – Accounting, the Methodology for the Award of the Doctoral Degree, the Strategy for the Prevention and Combating of Plagiarism in the Preparation of Doctoral Theses, Operational Procedure on the organisation and conduct of the periodic quality assessment process for doctoral supervisors at IOSUD-UAB, Operational procedure regarding the organisation and conduct of the process for assessing doctoral students' satisfaction with the professional and personal development provided by the University, Methodology for the periodic evaluation of the quality of teaching and research staff, and other specific operational procedures. At the same time, internal rules and procedures are applied to support doctoral research activities, such as the reimbursement of expenses for participation in international conferences, the publication of scientific articles and participation in academic mobility programmes. Operational procedures such as the publication of doctoral theses contribute to ensuring institutional transparency. Monitoring of the implementation of quality management procedures is carried out continuously through the collection of feedback on satisfaction assessment from doctoral students by the CSUD in the second semester of each year. A satisfaction survey is administered regarding the quality of supervision, the clarity of feedback provided and the support given during the conduct of doctoral research (Report on the process of assessing their level of satisfaction in relation to their professional and personal development within UAB, discussed by the Council of Doctoral Studies (CSUD) in the Council (CSUD) and reported to the

Senate, analysed at the time of the visit. Thus, the CSUD administers the evaluation tool—the Questionnaire on the Quality of the Doctoral Programme (Annex C)—anonymously and entirely online, along with 3 evaluation questionnaires for doctoral supervisors completed by doctoral students (1. during the advanced university studies-based training programme, 2. the individual scientific research programme, 3. in the final stage of the individual scientific research programme), in accordance with the Operational Procedure on the organisation and conduct of the evaluation process regarding the level of satisfaction of students / master's students / doctoral students in relation to the professional and personal development provided by the University. At the same time, institutional regulations establish the responsibilities of PhD supervisors and the academic guidance and integrity committees, provide for the preparation of annual self-assessment reports by the IOSUD, the documentation of SDSE Council meetings in minutes, and the implementation of action plans to improve operations. Furthermore, the use of IT platforms, such as Solaris and Teams, enables continuous monitoring of research progress and enhances the traceability of academic processes.

Analysis of the state of facts: Following the analysis carried out, it is noted that the provisions and regulations are applied consistently and systematically (no cases of ethical breaches have been recorded), ensuring the coherence of the doctoral programme, the transparency of decision-making processes, compliance with ethical standards and academic integrity, and the continuous improvement of teaching and research activities. An analysis of institutional documents, self-evaluation reports and information obtained during the visit highlights the fact that IOSUD-UAB has a functional and well-structured quality assurance system, based on regulations, methodologies and procedures consistently applied at the level of the School of Doctoral Studies.

Aspects that constitute best practice examples: The existence of a well-organised quality management system, which demonstrates institutional maturity in the implementation of quality procedures.

The indicator is fulfilled.

Indicator I.P.C.3.1.2	Members of its own community and other stakeholders are involved in the implementation process.

Presentation of the state of facts: At the level of the School of Doctoral Studies (SDSE), IOSUD-UAB involves institutional partners, doctoral supervisors, members of the academic supervision and integrity committees, the Doctoral Studies Council (CSD), academic staff, doctoral student representatives, administrative staff and the business community in the process of implementing internal procedures. Thus, the representation of doctoral students in decision-making bodies is ensured by their presence on the Board of Directors (1 representative), the Senate (29% of members), the CSUD (3 doctoral students) and the CSD (1 doctoral student), which facilitates direct and effective communication between the parties involved. The SDSE community comprises PhD supervisors, PhD students, members of the supervision and academic integrity committees, the director and the CSUD, administrative staff from the IOSUD and the CSUD, and representatives from the business community as members of the CSUD. To these are added internal stakeholders (such as the Ethics Committee, CEAC), as well as external ones (graduates, employers, economic and institutional partners, ARACIS, CNATDCU, etc.). This approach complies with the requirements of the ' ' set out in Article 226 and Section 12(A) of Law No. 199/2023, which establishes the obligation of institutions organising doctoral studies (IOSUD) to ensure the involvement of all academic stakeholders and social partners in the processes of evaluation, monitoring and continuous improvement of the quality of study programmes. Furthermore, the involvement of teaching staff, doctoral students and other stakeholders is aligned with the requirements of Government Decision No. 962/2024, which stipulates that "the institution shall approve and review procedures concerning the conduct of learning, teaching, practical training, research and assessment", emphasising the participatory and collaborative nature of the quality mechanism. Furthermore, collaboration with the socio-economic environment is evident through consultations with employers and institutional partners, who are also involved in the CSUD council, as confirmed at the time of the visit. We note the existence of a solid institutional structure for quality assurance (such as the CEAC Commission), as well as external structures (graduates, employers,

institutional partners, professional organisations such as CECCAR and CSUD), which confirm the active and constant involvement of members of the academic community and other stakeholders in the process of implementing quality procedures. In particular, regular meetings and discussions are organised with employers, who confirmed this during the discussion, in which the skills required for entry into the labour market are identified and adjustments to the course syllabus are proposed. Collaboration with international educational institutions was noted, with these acting as partners in organising various scientific events. Partnerships with the business sector (the list was consulted at the time of the visit) offer PhD students the opportunity to undertake internships, facilitating their familiarisation with the realities of the business environment. At the same time, it was noted that representatives of the business sector do not propose research topics for professional PhDs that are aligned with market needs and trends. Furthermore, the monitoring of the implementation of quality assurance procedures is carried out through annual self-assessment reports; minutes of meetings of academic bodies; the use of institutional platforms such as Teams, Moodle, etc.; and the periodic assessment of doctoral students' progress.

Analysis of the state of facts: Analysis of institutional documents highlights that stakeholder involvement in the implementation of procedures is well organised through their inclusion in decision-making bodies (SDSE, CSUD), via systematic feedback collection mechanisms (questionnaires, reports, periodic evaluations).

Aspects that constitute best practice examples: the multidimensional involvement of stakeholders (academic staff, doctoral students, graduates, the business community) and collaboration with professional bodies (CECCAR), which contribute to the programme's relevance.

Recommendations: Involvement of business representatives in proposing research topics for professional doctoral programmes, aligned with market needs and trends, and linked to local and regional development needs.

The indicator is: fulfilled

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

Standard S.C.4.1. Procedures The application of these methodologies and procedures contributes to improving the quality of staff activities.	
Indicator I.P.C.4.1.1	The organisational component analyses the results of the students' biannual evaluation of teachers.

Presentation of the state of facts: Within IOSUD-UAB, the evaluation of teaching staff performance by doctoral students is governed by a set of institutional documents specific to the quality assurance system, such as the IOSUD-UAB Self-Evaluation Methodology, the Methodology for the Periodic Evaluation of the Quality of Teaching and Research Staff, the UAB Charter (which includes the principle of teacher evaluation), and the internal procedures of the Evaluation and Quality Assurance Committee (CEAC); the institutional regulations governing the organisation and delivery of doctoral studies at UAB, all of which comply with the national legislative framework: Law No. 199/2023, Ministry of Education Order No. 3020/2024 and Decision No. 962/2024.

The evaluation process takes place annually or biannually, using standardised questionnaires administered electronically via the Solaris platform, which ensures the anonymity and accessibility of respondents (Questionnaire on the quality of the doctoral programme, three questionnaires for the evaluation of doctoral supervisors by doctoral students (1. during the training programme based on advanced university studies, 2. the individual scientific research programme, 3. during the final stage of the individual scientific research programme) in accordance with the Operational Procedure on the organisation and conduct of the evaluation process regarding the level of satisfaction of students / master's students / doctoral students in relation to the professional and personal development provided by the University). The evaluation covers the main aspects of teaching and supervision, such as the quality of teaching and research activities carried out within the doctoral programme, the effectiveness of collaboration with doctoral supervisors and members of the supervision and academic integrity

committees, the level of satisfaction regarding the administrative and organisational support provided by the IOSUD-UAB management and the ȘDȘE structures, and the accessibility and relevance of educational resources. The questionnaires are administered via internal institutional platforms, ensuring anonymity and the systematic collection of feedback; the results of the evaluations/questionnaires are collected and centralised at IOSUD-UAB level and discussed in the IOSUD Council and the ȘDȘE Council, and subsequently reported to the Senate (confirmed at the time of the visit).

Analysis of the state of facts: Within IOSUD-UAB, the evaluation of the work of teaching staff and doctoral supervisors by doctoral students is carried out periodically, in accordance with institutional regulations on quality assurance. Feedback is collected anonymously via the Solaris platform, using standardised questionnaires focusing on the quality of teaching activities, doctoral supervision and institutional support. The results are collated, analysed within the management structures of IOSUD-UAB and utilised in the process of continuous quality improvement of doctoral programmes.

Aspects that constitute best practice examples: The evaluation process is characterised by the use of a questionnaire at each stage of the doctoral journey, which allows for the early identification of difficulties, and is conducted electronically, ensuring anonymity and accessibility.

Recommendations:

Increasing the participation rate of doctoral students in the satisfaction survey.

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 unit systematically collects and analyses data required for the internal quality assurance process.

Presentation of the state of facts: IOSUD-UAB uses institutional platforms and IT systems such as: the Smart UMS platform for recording doctoral activities; The online training platform (Teams), used for uploading course materials; The research portal, which centralises the results of scientific research; the Solaris platform, the electronic archive of the School of Accounting, which contains all documents relevant to doctoral studies. Communication with doctoral students, teaching staff and doctoral supervisors takes place via corporate email. These support the conduct of internal quality assurance activities at university, faculty and doctoral school level. Some of the information collected is presented on the IOSUD-SDC website, in the CVs of doctoral supervisors and in the summary of research results. The Smart University Management Software (Smart UMS) platform ensures the digitisation and standardisation of institutional workflows, from admission to graduation, contributing to operational efficiency and improved quality of services provided to doctoral students and academic staff.

The collection and processing of data relating to educational and research activities are integrated into the institutional quality assurance framework coordinated by the Quality Assessment and Assurance Committee (CEAC CSUD) and supported by specialised administrative structures, such as the CSUD and the CIC Committees.

Within the Accounting doctoral programme, organised by the School of Economics and Social Sciences (ȘDȘE), data relevant to quality assurance is collected through several mechanisms, including the official CSUD website; the doctoral school's annual activity reports, which include information on teaching activities, research performance and doctoral students' progress; periodic surveys on doctoral students' satisfaction with teaching, supervision and administrative support from the Doctoral School, and the monitoring of scientific outcomes through the annual assessment of doctoral students, such as publications in indexed journals, participation in conferences and involvement in research projects. These are carried out with the aid of institutional information systems, which support the monitoring of doctoral activities. The organisational component of IOSUD-UAB ensures the systematic collection and analysis of data relevant to internal quality assessment, including with regard to the work of PhD supervisors in accordance with the Operational Procedure on the organisation and conduct of the periodic quality assessment process for PhD supervisors. To this end, coherent and relevant criteria have been established for the evaluation of doctoral supervisors' work, focusing on scientific

performance, participation in research projects and contribution to the development of the academic environment, etc. Data relating to these criteria are collected periodically and analysed within the structures responsible for quality assurance (e.g. CEAC, CSUD), and were consulted during the visit.
Analysis of the state of facts: The analysed data highlight the fact that UAB has a digital platform dedicated to the systematic collection, monitoring and analysis of information relevant to internal quality assurance, including that relating to the activities of doctoral students and doctoral supervisors. Through this platform, the Quality Assurance Unit is able to obtain and utilise both quantitative and qualitative data regarding the functioning and performance of doctoral programmes. Overall, the analysed information and evidence confirm that IOSUD-UAB ensures a systematic process for the collection and analysis of data necessary for internal quality management.
Aspects that constitute best practice examples: The integration of institutional databases and monitoring tools within the IOSUD-UAB quality assurance system, and the systematic preparation of annual activity reports for the doctoral schools to support programme evaluation.
The indicator is fulfilled.

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

Standard S.C.6.1. Transparency The organisational component ensures transparency of information, as required by law.	
Indicator I.P.C.6.1.1	The organisational component ensures the publication of and access to information of public interest regarding the evaluated study programme.

Presentation of the state of facts: IOSUD-UAB, via its official website's public information section as well as the CSUD website, ensures the transparency of information regarding doctoral schools, study programmes, admissions, doctoral supervisors and institutional activities, the guide to writing a doctoral thesis, the university study contract, the content of study programmes, links to abstracts of doctoral theses to be publicly defended, the schedule of examinations and research reports, and institutional regulations, which comply with national legislation such as Law No. 544/2001 on free access to information of public interest, Law No. 199/2023, Article 126(e), Ministry of Education Order No. 3020/2024, ARACIS standards and the principles of university governance. IOSUD-UAB operates on the basis of the statutes approved by the Senate, which promote transparency, public accountability and access to information of interest to members of the academic community and external stakeholders. Information regarding doctoral programmes in the field of accounting is organised through the ȘDSE and disseminated via the institution's official website and other communication platforms. These include the doctoral portal (an operational tool), academic regulations, governance and structures, doctoral coordinators with their CVs published, and research activities. IOSUD also uses online communication channels and social media platforms (email, Facebook), LinkedIn, Instagram, viewed during the visit) to distribute information relevant to doctoral students, graduates, employers and other stakeholders, ensuring the accessibility and visibility of relevant information. In addition, institutional reports are made available to the academic community and other stakeholders, ensuring transparency in decision-making processes and institutional governance. The publication of relevant academic information via the CSUD and ȘDȘE institutional websites ensures transparency and access to relevant information regarding doctoral activities; information is published on the leadership and composition of the doctoral school council, doctoral supervisors (including areas of expertise, CVs and contact details, and annual self-evaluation reports).
Analysis of the state of facts: The analysis highlights the implementation of effective mechanisms to ensure transparency of information, and the available evidence indicates that IOSUD ensures the publication of and access to information of public interest regarding the evaluated doctoral programme. At the time of the visit, based on our own observations and discussions with beneficiaries, as well as the analysis of responses to questionnaires by doctoral students, it was found that information regarding doctoral students is available on the CSUD website, but is fragmented.

Aspects that constitute best practice examples: The publication of institutional regulations, reports and information relating to doctoral programmes via the CSUD's official website ensures transparency.
Recommendations: Improving the accessibility and transparency of information by centralising resources and documents relating to doctoral studies on the dedicated CSUD portal.
The indicator is fulfilled.

Indicator I.P.C.6.1.2	The organisational component ensures transparent decision-making processes.

Presentation of the state of facts: At IOSUD-UAB, decision-making processes are organised and conducted within the university's management structures, in accordance with internal regulations that promote transparency, accountability and the participation of the academic community. The university's operation is based on the provisions of the University Charter, which sets out the principles of transparency in decision-making, public accountability, consultation and the involvement of representatives of the academic community and socio-economic partners in management and institutional development processes.
Decision-making processes regarding doctoral studies are carried out at the level of the following bodies: the Council for Doctoral Studies (CSUD) and the legislation portal, the SDSE Council, and the University Senate. Transparency is also ensured through the publication of documents and decisions on the institution's website (Senate Resolutions, information on quality assurance and institutional procedures, and information of public interest at UAB). CSUD and ȘDȘE decisions are communicated by email to the doctoral supervisor and the doctoral student, as well as to other interested parties (members of the supervision and academic integrity committees, and public defence committees), in accordance with GDPR principles. Within the Accounting doctoral programme, organised by the ȘDȘE, transparency is ensured by publishing on the official platform the relevant decisions and announcements adopted by the CSUD, and decision-making processes are carried out through governance structures such as the ȘDȘE Council, which includes representatives of doctoral supervisors, doctoral students and external members with recognised scientific or professional expertise. These are in accordance with the national framework set out in Law No. 199/2023, Ministry of Education Order No. 3020/2024 and ARACIS standards. The institutional structures responsible for quality assurance, the Evaluation and Quality Assurance Commission (CEAC-UAB and CEAC-CSUD), through their regulations and operating procedures, also contribute to the transparency of the decision-making process by analysing the results of evaluations and proposing measures to improve educational and research activities. The results of internal evaluations and institutional reports are communicated to the relevant academic bodies, including the Senate, ensuring transparency in the governance and management of educational activities.
Analysis of the state of facts: The information analysed demonstrates that IOSUD-UAB has clearly established governance tools that ensure transparency in decision-making processes relating to doctoral work.
Aspects that constitute best practice examples: Ensuring a high level of institutional transparency through the systematic publication on the website of Senate decisions, regulations and other relevant documents. Free and permanent access to this information facilitates the provision of information to all stakeholders and contributes to increasing the transparency and traceability of decision-making processes.
The indicator is fulfilled.

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

Standard S.C.8.1. Compliance with the external evaluation obligation The HEI undergoes external quality evaluation as required by law.	
Indicator I.P.C.8.1.1	The organisational unit is responsible for carrying out the procedures relating to the external quality evaluation process, with the aim of organising the evaluated study programme in accordance with the law.

Presentation of the state of facts: IOSUD-UAB regularly participates in the external quality evaluation processes carried out by ARACIS, in accordance with the provisions of the Higher Education Act, Article 61, paragraph 103, Law No. 199/2023, which establish the obligation for periodic external evaluation of the quality of education, based on methodologies approved by Government Decision. In this context, the Doctoral School of Economic Sciences (ȘDȘE) implements and coordinates the procedures necessary for the external evaluation process, ensuring that the Accounting doctoral programme complies with national and international quality standards. The doctoral programme in Accounting was externally evaluated by ARACIS in 2021 (External Evaluation Report on the Accounting Programme), following which accreditation was maintained, in accordance with the ARACIS Council Decision of 16 December 2021. Subsequently, in accordance with the post-evaluation monitoring requirements, IOSUD-UAB prepared and submitted the Progress Report, which highlights the implementation of the recommendations made during the 2021 external evaluation. Furthermore, in accordance with the provisions of Government Decision No. 962/2024, IOSUD-UAB conducts documented self-evaluation processes, prepares internal evaluation reports and submits to ARACIS the documentation required for external evaluation processes, including annexes, evidence and relevant reports, thereby contributing to the monitoring and continuous improvement of the quality of doctoral studies. UAB has been awarded the rating 'High Level of Confidence' following the ARACIS institutional evaluation (2025), confirming the compliance of institutional processes with national and European quality standards. In this context, the School of Economics and Business Administration has drawn up the Internal Evaluation Report for the field of Accounting, in accordance with the methodological requirements set out in Government Decision No. 962/2024 regarding the structure of the report. The documentation submitted includes the Self-Evaluation Report, the curriculum, the list of accredited PhD supervisors, internal procedures and annexes containing evidence regarding human resources and infrastructure, etc. UAB has extensive experience in conducting external quality assessment processes and consistently fulfils its obligations under national legislation and the ARACIS standards applicable to doctoral programmes (external assessment 2021). Compliance with quality requirements is confirmed by the award of the 'High Level of Confidence' rating in the institutional evaluation. To ensure compliance with external evaluation requirements, the university organises and coordinates the activities necessary for accreditation and periodic evaluation processes, ensuring the collection, management and submission of the documentation requested by the competent bodies.

Analysis of the state of facts: Analysis of institutional documents and available information has shown that, at the level of IOSUD-UAB, the CSUD systematically implements the procedures specific to external evaluation, through the drafting and approval of annual self-evaluation reports, collecting and organising evidence relating to evaluation indicators, involving the structures responsible for quality assurance (CEAC, CSUD and ȘD), as well as by providing the logistical and informational support necessary for conducting external evaluation visits.

Aspects that constitute best practice examples: UAB has a high level of institutional transparency and effective collaboration with external quality assessment bodies.

The indicator is fulfilled.

IV. SWOT Analysis

Strengths:		**Weaknesses:**
- Modern study spaces and appropriate facilities; - Continuous updating of internal regulations; - Involvement of teaching staff, students and business representatives in the decision-making process; - Annual approval by the Senate	**INTERNAL FACTORS**	- Stepping up efforts to increase the number of doctoral degrees under international co-supervision; - Lack of specific procedures to support candidates with special needs;

of the Admissions Policy; - Digitisation of the admissions process, fully online registration and transparency/publication of results on the website; - Allocation of places by priority categories, financial support. - The existence of a comprehensive institutional regulatory framework for quality management; - Feedback from doctoral students regarding satisfaction at each stage of the doctoral programme;		
SWOT analysis		
Opportunities: - Development of advanced IT tools for monitoring PhD students; - Active involvement of graduates in mentoring and assessment; - Increasing transparency through the publication of data;	**EXTERNAL FACTORS**	**Threats:** - Demographic decline leading to a continuous reduction in the school-age population; - Geopolitical instability and underfunding of education; - Probability of delays in thesis completion, due to a lack of interest among some doctoral students in completing their doctoral theses;

V. Extent to which the standards and performance indicators are met, and recommendations

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
DOMAIN A. Institutional capacity			
1.	**I.P.A.1.1.1**	F	
2.	**I.P.A.1.2.1**	F	Proposal of doctoral research topics by the business community, linked to local and national economic realities, by offering financial support for doctoral studies and by awarding additional marks in the admission competition to candidates who opt for a research topic proposed by the business community.
3.	**I.P.A.2.1.1**	F	
4.	**I.P.A.2.2.1**	F	

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
5.	**I.P.A.3.1.1**	F	Involvement of teaching staff/researchers from abroad in academic guidance and integrity committees. Recruitment of teaching staff from abroad to deliver modules within the Advanced University Studies Training Plan (PPSUA).
6.	**I.P.A.3.1.2**	F	Diversifying professional and personal development programmes for doctoral supervisors and updating/modernising scientific research methods for supervising doctoral students, so that these are adapted to the current and future profile of research topics, with an impact on the accounting profession.
7.	**I.P.A.3.2.1**	F	
8.	**I.P.A.4.1.1**	F	Completion of the interconnection of all UAB IT platforms, so that they can be accessed via a single user account. This process is currently underway, with work being carried out to ensure compatibility between the various separate systems.
DOMAIN B. Educational efficacy			
9.	**I.P.B.1.1.1**	F	Readjustment of the number of ECTS credits for the course “Epistemological Approaches in Accounting”, regarding the time allocated to activities in the course description, with corresponding amendments to the Curriculum; or conversely, readjustment of the activities in terms of hours to align with the number of credits in the Curriculum. Continuous updating of the curriculum by integrating the latest trends in the field of Accounting (digitalisation and innovation of economic processes, non-financial reporting, a focus on sustainability and the application of advanced statistical and econometric methods, the coexistence of the accounting profession with artificial intelligence) in accordance with ARACIS standards and the recommendations of international specialist bodies.
10.	**I.P.B.2.1.2**	F	Ongoing consultations with the business community within the wider Alba County area to adjust doctoral research topics and the skills developed, so that they reflect market developments and national and European priorities. The formulation of such topics proposed by the business community or by regional and national state organisations could create a portfolio of professional doctoral topics, thereby complementing the topics related to the scientific doctorate.
11.	**I.P.B.3.1.1**	F	Continuous updating of course content in line with the latest developments in the economic field and the transformations brought about by digitalisation,

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
			sustainability reporting and global trends in economic research; Diversifying scientific research methods through the intensive integration of real-world case studies and their replication using new research approaches, the use of professional-scientific databases (LSEG, Refinitiv Eikon) and advanced simulations.
12.	**I.P.B.3.1.2**	F	Continuous development of the network of international collaborations, to diversify mobility destinations and themes and to significantly increase the number of research and training opportunities available to PhD students in the field of Accounting.
13.	**I.P.B.3.2.1**	F	
14.	**I.P.B.4.1.1**	F	
15.	**I.P.B.5.1.1**	F	Strengthening the alignment of learning outcomes with developments in the field of Accounting and with the requirements of the global labour market through the periodic review of the Course Descriptions and the Curriculum of the SDSE, PhD programme in Accounting
16.	**I.P.B.5.1.2**	F	
17.	**I.P.B.7.1.1**	F	
18.	**I.P.B.7.1.2**	F	Amend *the Methodology on the organisation and conduct of the entrance examination for doctoral studies at IOSUD-UAB* with clear provisions on ensuring fair access and reasonable accommodation measures for candidates with disabilities or special educational needs.
19.	**I.P.B.7.2.1**	F	Development of an integrated 'Doctoral Student Guide' that centralises all relevant information (admission, rights, obligations, stages, procedures, completion, appeals).
20.	**I.P.B.8.1.1**	F	Encouraging the participation of PhD students and supervisors in mobility programmes tailored to their needs.
21.	**I.P.B.9.1.1**	F	
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	Diversifying training and information programmes for students, PhD students, teaching staff and research staff, as well as developing additional guidelines on ethical conduct in academic and scientific work. Stepping up preventive activities by organising thematic workshops, awareness-raising campaigns and training sessions dedicated to research ethics.

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
26.	**I.P.C.3.1.1**	F	
27.	**I.P.C.3.1.2**	F	Involvement of business representatives in proposing research topics for professional doctoral studies, aligned with market needs and trends, and linked to local and regional development needs.
28.	**I.P.C.4.1.1**	F	Increasing the participation rate of PhD students in the programme satisfaction survey.
29.	**I.P.C.5.1.1**	F	
30.	**I.P.C.6.1.1**	F	Improving the accessibility and transparency of information by centralising resources and documents relating to doctoral studies on the CSUD's dedicated portal.
31.	**I.P.C.6.1.2**	F	
32.	**I.P.C.8.1.1**	F	

Summary Table of Performance Indicators – Degree of Fulfilment

Evaluation Domain	Number of Performance Indicators		
	Fully met	Partially fulfilled	Not fulfilled
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 programme in Accounting organised by the Doctoral School of Economic Sciences within the "1 Decembrie 1918" University of Alba Iulia**,** evaluated on the basis of the results of the verification procedures applied before and during the evaluation visit carried out by the designated external evaluation committee, in the context of 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 had been fulfilled**. Specifically, the external evaluation report set out a number of recommendations, alongside a SWOT analysis that included the external evaluation committee's assessments of key aspects of the organisation of the doctoral programme under evaluation. We highlight the following in this regard:

- Within the Department of Accounting (DSUD) of the School of Economics and Social Sciences (SDSE), as of 1 October 2025, there were 7 doctoral supervisors (Table 3.1), all possessing solid academic and scientific experience in the field of Accounting. The research activity of these 7 doctoral supervisors is of a very high standard, with each having a significant number of papers published in WoS-indexed journals, as well as international visibility. The courses in the Advanced University Studies Training Plan (PPSUA) are taught by academic staff (PhD supervisors) who hold the rank of associate professor or full professor in their respective fields. The programme includes three core modules essential for developing doctoral students' research skills: one compulsory module (Academic Ethics and Integrity) and two sets of optional

modules, from which one module is selected from each set, in agreement with the doctoral supervisor. All PhD supervisors have relevant experience in the field of Accounting and international visibility, demonstrated by publications in WoS-indexed journals, a high Hirsch index, or membership of editorial boards or as reviewers for international journals.

- At the time of drafting the Internal Evaluation Report, 26 PhD students were being supervised by 7 PhD supervisors, of whom: 16 PhD students were in the 4-year programme, and 4 PhD students were in the 1–2-year extension period. There is a single PhD student whose doctoral thesis is currently undergoing public consultation, and 2 PhD students are on a study break. At the time of the visit, doctoral supervision was being carried out by 7 academic staff members supervising PhD students, for a total of 26 PhD students.
- At the time of the evaluation visit, the ratio of PhD students to academic staff/researchers was 26:7, or 3.7 to 1. Of the 31 supervision and academic integrity committees in place at the time of the visit, all included a member from outside the university. Meetings between the PhD student and the supervision committee take place regularly; feedback is provided both in writing and orally during the defence of research projects/reports. Members of the academic supervision and integrity committees are academic staff holding the academic rank of professor or associate professor and possessing expertise in the research field covered by the doctoral student's thesis topic. At least one member of the academic supervision and integrity committee is an academic from outside IOSUD-UAB.
- PhD students understand the expectations of their PhD supervisors by receiving the necessary information throughout their studies. These expectations are communicated to them at the start of the doctoral programme and whenever necessary throughout each semester. Doctoral students consider that they are given full access to the necessary resources and appreciate the competence of doctoral supervisors through the support provided for completing research topics and coordinating research activities. Graduates appreciated the content of the study programme for its usefulness in the roles they hold in the labour market, highlighting its contribution to the development of advanced skills and the expansion of career opportunities. During meetings with most stakeholders, the active involvement of teaching staff, student s and representatives of the socio-economic sector in decision-making processes was highlighted, through their participation in management structures and consultative bodies. This contributes to increasing the relevance and legitimacy of the decisions adopted, as well as to the continuous adaptation of study programmes and research activities to the requirements of the academic and professional environment.
- From the perspective of internationalisation, the existence of dedicated institutional mechanisms (the Erasmus+ Office, international agreements, the integration of mobility schemes into the Research Programme) and the active participation of PhD students in mobility schemes and scientific events confirm a good level of international openness. However, there is potential for growth in terms of the level of participation and the diversification of opportunities.
- In terms of inclusion and equity, the university provides an appropriate framework tailored to the diverse needs of students, supported by specialised services and accessible infrastructure, contributing to the creation of an inclusive educational environment.
- With regard to educational and research resources, the analysis confirms the existence of a modern academic ecosystem, based on digital platforms, access to databases and bibliometric support, which facilitates the development of research skills and scientific performance.
- The process of defining and assessing learning outcomes is rigorous, transparent and aligned with national standards, ensuring the continuous monitoring of doctoral students' progress and the relevance of the skills acquired.

Following the visit to the "1 Decembrie 1918" University of Alba Iulia, Doctoral School of Economic Sciences – Field of Accounting, the ARACIS external commission for the quality assessment of the doctoral study programme in **Accounting** unanimously decided to **maintain the accreditation** of the assessed field.

VII. Annexes

The ARACIS External Commission for the Quality Assessment of the Doctoral Programme in *Accounting* reviewed the internal evaluation report submitted to ARACIS and applied further evaluation procedures, the results of which are presented in:

- The visit schedule,
- Minutes of discussions with stakeholders.