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THE DOCTORAL SCHOOL OF ECONOMIC AND SOCIAL SCIENCES THE DOCTORAL STUDY DOMAIN: ACCOUNTING

INTERNAL EVALUATION REPORT



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The data contained in this Report are complete, correct and in accordance with the principles of professional ethics

ABREVIATION

AFER - Association of Romanian Economics Faculties
AGER - General Association of Romanian Economists
AIELF - International Association of French-language economists
AMS - American Mathematical Society
AOSR - Romanian Academy of Scientists
ARACIS - Romanian Agency for Quality Assurance in Higher Education
BEAC - Quality Assessment and Assurance Office
CA - Board of Directors
CC - Research Centers
CCSCB - Accounting and Finance Research and Studies Centre
CCSCF - Accounting and Finance Research and Studies Centre
CCSMM - Center for Research and Studies in Management and Marketing
CEAC - Commission for Quality Assessment and Assurance
CEDIMES - Centre of the Etudes of the International Development and The Economic Movement and the Social, Paris
CNATDCU - National Council for the Certification of University Titles, Diplomas and Certificates
CNCS - National Council for Scientific Research
CSD - Doctoral School Council
CSUD - Council for University Studies of Doctorate
DCTB - Field of University Studies PhD Accounting
DE - Economic Directorate
DGA - Directorate-General for Administration
EHEA - European Higher Education Area
EQF - European Qualifications Framework
ESF - Faculty of Economic Sciences
EU - European Union
EUA - Association of European Universities
ICSTM - Institute of Multidisciplinary Scientific and Technological Research
MECS - Ministry of Education and Scientific Research
MEN - Ministry of National Education
MENCS - Ministry of National Education and Scientific Research
POCU - Human Capital Operational Program
POR - Regional Operational Programme
POSCCE - Sectoral Operational Programme Increasing Economic Competitiveness
POSDRU - Sectoral Operational Program Human Resources Development
ROF - Regulation of organisation and operation
ROI - Inner Order Regulation
SAMRO - Academic Management Society of Romania
SDSEU - Doctoral School of Economic and Humanities
SDSI - Doctoral School of Engineering Sciences
SMC - Quality Management System
UVT - "Valahia" University of Targoviste

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1. GENERAL INFORMATION

1.1 Legal framework for the organisation and functioning of the higher education institution

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

Higher education in Targoviste has been held since 1991 within the Technical and Economic University College. By Decision of the Government of Romania No. 288/1992 ([Annex 1.01](#)), the University of Targoviste was established as a state higher education institution, with two faculties: the Faculty of Technical and Technological Sciences and the Faculty of Economic and Humanities Sciences respectively, totalling fourteen majors and 700 students. By Decision of the Government of Romania HG nr. 458/1994 ([Annex 1.02](#)) the name was changed to the University "Valechia" in Targoviste, and since 2002, according to HG no. 410/2002 ([Annex 1.03](#)) the institution is called the "Valahia" University of Targoviste.

The current structure of the UVT is regulated by *the Romanian Government Decision* No. 692 for the modification and completion of Government Decision No. 229/2020 on the approval of the Nomenclature of fields and specialisations/university programmes and the structure of higher education institutions for the academic year 2020-2021, respectively by *Decision of the Romanian Government* No. 297/2020 on accredited fields and programmes of university master's studies and the maximum number of students who can be enrolled in the academic year 2020-2021 ([Annex 1.04](#)).

Currently, the UVT structure comprises ten faculties, the Department of Training of Didactic Personnel (DPPD), the Department of Distance Education and Continuing Training (DIDFC), the Department of Foreign Language Studies (DSL) and the Doctoral School that contributed directly to the realization of its mission ([Annex 1.05](#)).

UVT is the only university in the town of Targoviste, Dâmbovița County, located in the South Muntenia region. In the South Muntenia region, consisting of seven counties, there are three state universities (UVT, University of Pitești, "Petrol-Gaze" University of Ploiești) and a private university "Constantin Brâncoveanu of Pitești. UVT is the only state university in the region that has a territorial center in the southern part of the region, in the municipality of Alexandria, where the Faculty of Science and Engineering operates.

1.1.1 Mission, values and strategic objectives

The UVT mission is didactic and scientific research, but it also includes a social and cultural dimension ([Annex 1.06](#)). Thus, the University "Valahia" of Targoviste assumes the mission to generate, hoard and transfer knowledge to society by:

- a) *organisation of bachelor's, master's, doctoral and postgraduate studies for the training of highly qualified specialists, for education, science, technology, economics, public*

- administration, theology, socio-cultural and legal activities and through the permanent education of adults, with a view to personal development, the professional integration of the individual and the satisfaction of the need for competence of the socio-economic and cultural environment;*
- b) *scientific research, development, innovation and technological transfer, through individual and collective creation in the fields of education, law, theology, economic and administrative sciences, engineering sciences, arts, letters, ensuring physical and sporting performance and development, and by harnessing and disseminating their results in order to increase the competitiveness of the south-eastern part of the country and improve living conditions;*
 - c) *active involvement in socially, economically and culturally sustainable local, regional, national and European development by promoting universal cultural values, in line with the requirements of a knowledge-based society.*

As a sustainable university, UVT creates, through education, the man aware of the changes necessary for a new way of life, acting on the economic, social, cultural and information environment to create a human society capable of developing in the long term. Proving its openness to the world, UVT is involved in the realization of a multicultural Europe and contributes to the affirmation of its humanistic and democratic values.

To achieve the mission undertaken by the UVT, the strategic plan for the period 2020-2024 ([Annex 1.07a](#)) includes strategic objectives, specific actions and performance measurement indicators for the following priority areas: education; scientific research and university creation; institutional development; students; international relations. Operational plans are drawn up annually ([Annex 1.07b](#)).

Values. Any individual must be able to train at the higher level in accordance with his or her needs. As a university belonging to the European Higher Education Area (EHEA), UVT promotes core values such as: *excellence and sustainability of processes; freedom of thought and expression; innovation and dynamism in education, research and artistic creation; justice and equity; merit and professionalism; honesty and fairness; respect, tolerance and non-discrimination; transparency and accountability.*

The strategic objectives of UVT are:

- a) *in the field of education:*
 - OS 1: Strengthening academic quality culture in university;
 - OS 2: Promote an institutional policy to boost the performance, originality and creativity of all members of the academic community.
- b) *in scientific research:*
 - OS 1 - Positioning the university in a higher category, following the process of classifying universities and placing the programs of studies in the educational offer of UVT in the process of ranking the study programs in Romania.
- c) *on students:*
 - OS 1: Involvement and consultation of students in decision-making at all institutional hierarchical levels;
 - OS 2: Developing and diversifying student services
- d) *in the work of national and international cooperation:*
 - OS 1: Development of cooperation at national level;
 - OS 2: Internationalization of the university.
- e) *in the administrative management activity:*
 - OS 1: Improving human capital management by ensuring a transparent process based on performance criteria, promotion of teachers, researchers and teaching-auxiliary and administrative staff;
 - OS 2: Continued construction and equipping of university campuses in Targoviste and Alexandria
 - OS 3: Develop a marketing strategy and tools that enable the university to communicate

effectively with relevant higher education and research institutions and associations. Promoting entrepreneurship and educational services in the field

At the UVT level, the own *Code of Ethics and Professional Ethics* is applied, drawn up in accordance with the National Education Act No. 1 of 2011 ([Annex 1.08](#)). For the application of the provisions of this code, the Ethics Commission was established in the university, whose members were validated by the university senate ([Annex1.09a](#)) (UVT Senate Decision No. 17C/26.10.2020) ([Annex1.09b](#)). This committee operates on the basis of the UVT Ethics Commission Regulation (approved by the University Senate) which has clear practices and mechanisms for the application of the Code and provides for ways to control its application ([Annex1.10](#)).

The UVT Charter, approved by the University Senate, is the document governing the life of the university community and specifying the rights and obligations of employees, as well as the rules of operation of the university ([Annex 1.06](#)).

The UVT also has the Commission for Quality Assessment and Assurance (CEAC) ([Annex1.11a](#)), assisted by the Office for Quality Assessment and Assurance (BEAC) ([Annex1.11b](#)), which promotes a quality culture within the institution ([Annex1.12](#)), based on the quality assurance code ([Annex1.13](#)) At the level of the higher education institution there are internal audit practices for the main areas of activity, to ensure that institutional commitments are rigorously respected under conditions of public transparency ([Annex1.14](#)).

1.1.2 Management of the institution, management structures

The academic leadership structures in UVT are as follows:

- the university senate and the board of directors (CA), at university level;
- the faculty council;
- department board.

The academic leadership functions of UVT are as follows:

- the rector, the proctors, at the university level;
- the dean, the vice-decans, at the faculty level;
- department director at department level.

The UVT Senate is the highest decision-making and deliberation forum at the university level ([Annex1.15a](#)). Its tasks are laid down in the University Charter. The work of the Senate is carried out in plenary and on specialized committees, headed by the Presidents ([Annex1.15b](#)).

The board of directors of the UVT shall consist of the rector, the proctors, the deans, the administrative director general and a representative of the students ([Annex1.16](#)). The Board of Directors shall be headed by the rector of the university. Ca's duties are set out in the University Charter and its own rules of organisation and operation.

The rector legally represents the UVT in relations with third parties, carries out the executive management of the UVT and exercises the status of authorising officer.

The vice-rector represents a leading position at the university level being appointed by the rector on the basis of consultation with the university senate.

The Council of University Doctoral Studies (CSUD) is the governing structure of IOSUD ([Annex1.17a](#)). Its tasks are set out in the University Charter ([Annex1.06](#)) and its own rules of organisation and operation ([Annex1.17b](#)).

Collaboration between academic structures and ICSTM is carried out by carrying out the research work of teaching staff in the research centres of the ICSTM structure. The composition of the institute comprises 15 research centers, in which more than 200 teachers, 21 researchers, as well as PhD students of the university work.

The Administrative Director-General shall ensure the management of the entire administrative structure of the university ([Annex1.05](#)).

1.2 Institutional capacity of IOSUD - "Valahia" University of Targoviste

1.2.1 Legal framework of organization and structure of IOSUD - "Valahia" University of Targoviste

The University "Valahia" of Targoviste (UVT) is accredited by M.E.C.S. as an Institution Organizing University Studies of Doctorate (IOSUD) ([Annex 1.06](#)), a structure under the leadership of the Council for University Doctoral Studies (CSUD). The doctoral studies represent the third cycle of university studies and allow the acquisition of a level 8 qualification from the European Qualifications Framework (EQF) and the National Qualifications Framework.

IOSUD-UVT, is established by UVT Senate Decision No. 105D of 9 March 2012 ([Annex 1.18](#)), being organised and functioning as a distinct structure within the UVT, without legal personality, on the basis of the following normative acts:

- Law on National Education No. 1/2011 with subsequent amendments and additions,
- Code of doctoral studies, approved by HG 681/2011,
- UVT Charter,
- IOSUD's UVT regulations and its own regulations.

The University "Valahia" of Targoviste is the institution that legally represents IOSUD-UVT, its leader being the rector of the university. The way in which IOSUD-UVT is organised and operated is set out in the IOSUD Rules of Organisation and Operation ([Annex 1.17b](#)), available on the UVT website, approved by Senate Decision No. 47D / January 31, 2019. ([Annex 1.19](#)).

Two doctoral schools operate within IOSUD-UVT:

- Doctoral School of Economics and Humanities (hereinafter SDSEU), with fields: *Management, Accounting and History*.
- Doctoral School of Engineering Sciences (hereinafter SDSI) with fields: *Electrical Engineering, Materials Engineering and Mechanical Engineering*.

Within the Doctoral School of Economic and Humanities Sciences, he works: five PhD leaders in Accounting, seven scientific leaders in Management and eleven scientific leaders in the field of History. Within the Doctoral School of Engineering Sciences there are four PhD leaders in electrical engineering, five scientific leaders in Materials Engineering and three scientific leaders in mechanical engineering.

In the structure of IOSUD - UVT, doctoral schools have the rank of department and may organize research centres or laboratories which function as revenue and expenditure units within the framework of the UVT, in accordance with the provisions of Article 131, Article 133 (1). (4) and Article 134 of the Law on National Education No. 1/2011.

The Doctoral School is headed by the Director of the Doctoral School and the Council of the Doctoral School (CSD). The director of the Doctoral School is assimilated to the department director and has eminently didactic and research activity. All managerial decisions made by the director of the Doctoral School are aimed at improving the teaching and research activity. CSD is assimilated to the board of the department. The Director of the Doctoral School is appointed by the Director of the CSUD and is a member of the CSD and the CSUD. The Director of the Doctoral School shall exercise competences and perform tasks decided by the CSUD or established by the Director of the CSUD, ensuring the operational management and administration of the Doctoral School.

The activity of the Doctoral Schools within the UVT is carried out in accordance with the provisions of the specific legislation in force: Law on National Education No. 1/2011, with subsequent amendments and additions, HG No. 681/2011 on the approval of the Code of University Doctoral Studies. *The institutional regulation of the organization and conduct of the programs of*

doctoral studies in UVT, the regulation of the organization and functioning of IOSUD, the regulation of the Doctoral School of Engineering Sciences, respectively the Regulation of the Doctoral School of Economic and Humanities of the University of Valahia in Targoviste, were validated by the DECISION of the UVT Senate No. 47D of 31 January 2019 ([Annex1.19](#)).

1.2.2 Management and administration at CSUD and IOSUD level

At the level of the CSUD, a number of documents have been developed governing the activities of IOSUD, including: Methodology for the appointment of members of the CSUD, Methodology for the holding of the public competition for the position of Director of the CSUD of the UVT, Methodology of choice of the Director of the Doctoral School and of the members of the CSD, Regulation of Organization and Functioning of IOSUD, Regulations of the Doctoral Schools, Institutional Regulation of organization and conduct of doctoral studies programs in UVT, Methodology of organization and conduct of the competition for admission to doctoral studies, Methodology of organization and conduct of the process of obtaining the certificate of empowerment, Institutional regulation of organization and conduct of the process of, Methodology on self-assessment of IOSUD's activity, etc.

The University ensures transparent management by publishing on the UVT website all these documents, as well as the decisions of the CA, the UVT Senate Decisions, the annual reports on the UVT status, the annual internal evaluation reports on the quality of education, the annual reports on scientific research, the reports of the ethics and professional ethics committee, the annual revenue and expenditure budgets ([Annex1.42](#)), budget implementations, the collection of university regulations, etc.

1.2.3 Mission, objectives and level of quality certification at IOSUD level

IOSUD's mission is to organize doctoral education in UVT in the fundamental fields of economics, humanities and engineering sciences and to ensure the training and development of the human resources competent in the conduct of scientific research, capable of insertion into the highly qualified labour market.

IOSUD's objectives are:

- 1) promoting procedures and principles to guarantee quality in the organisation and conduct of doctoral degree programmes;
- 2) ensuring and organising research programmes on topics of national and international interest;
- 3) integration of PhD students into national and international research projects;
- 4) the accumulation of knowledge and practical skills indispensable for the conduct of high-performance scientific research through the organisation and development of a specific and quality formative process;
- 5) continuous guidance of PhD students and advice to publish the original results of their research;
- 6) supporting the participation of PhD students in prestigious scientific events and training courses in universities abroad;
- 7) guidance and advice to PhD students for the development and completion of high-level doctoral thesis;
- 8) organizing PhDs with prestigious universities in the country and abroad;

- 9) training of young researchers in the fields of economics, humanities and engineering sciences;
- 10) training the skills necessary for the development and management of scientific research projects;
- 11) the formation of the critical spirit enabling the objective evaluation of own research and that carried out by other researchers.
- 12) ensuring a good selection of candidates.

In March 2018, the UVT Senate approved the internal audit program, which is carried out annually ([Annex1.27b](#)). The annual audit programme is part of the Annual Internal Assessment Report on the Quality of Education being approved with it by the UVT Senate. The audit methods practiced were: verification and analysis of documents and records, observation of processes, interviewing of audited persons and collection of objective evidence.

System audits have been carried out within UVT structures. For the comments adopted during the internal audit, plans of measures were drawn up with a view to keeping them under control and resolving them. Internal audit reports did not contain non-compliance.

The internal audit process was completed with the management analysis of the SMC in UVT on 9 November 2018. This analysis was attended by: the President of the CEAC, the Chair of the Specialized Committee of the University Senate, the Deans, the Coordinator of the Quality Assessment and Assurance Department, the Administrative Director General, the Heads of Departments/Directions and the External Consultant of the S.C. EDGE CONSULT S.R.L.

IOSUD's quality management system includes *the IOSUD Activity Self-Assessment Methodology* ([Annex1.20](#)), developed by the CSUD and evaluation procedures for PhD students and PhD leaders, which are available on the university's web page and are systematically applied. The UVT quality management system was assessed in 2013 by the EUA with a positive report.

The internal audit of the quality management system within IOSUD shall be carried out by the internal auditors, under the coordination of the Office of Quality Assessment and Assurance, on the basis of the annual audit programme approved by the University Senate.

The external audit of the quality management system was carried out, on a contract basis, by AEROQ Bucharest, with nationally and internationally recognized experts. SMC is ISO 9001:2015 certified. On 28 November 2019 the external supervisory audit of the SMC was carried out.

1.2.4 Ability to support scientific research activities within IOSUD

UVT has the heritage necessary to carry out a quality education process, in line with the curricula and the number of its students. The University conducts bachelor's, master's and doctoral programs. For all curricula, differentiated for forms of education (frequency and distance), own educational and research spaces corresponding to the specifics of the university shall be provided: teaching rooms, teaching laboratories, laboratories and research centres.

In addition to existing spaces, UVT has realistic development plans and investment plans. According to the regularly forecast budget and strategic plan, the university aims to build, rehabilitate, strengthen and repair capital the current spaces, to permanently equip the educational and accommodation spaces to European standards.

UVT has a modern university campus, at an advanced stage of execution, which allows the conduct of educational and research processes to higher standards. On the university campus, as part of a non-refundable POS-CCE project, ICSTM was built, with a value of 57,971,600 lei.

The scientific research activity developed and supported by UVT is one of the most important methods of training teaching and research staff, educating university students for innovation, regardless of the form of studies.

Therefore, a central component of the UVT research strategy considers the integration of research as a fundamental factor in the preparation of students, in becoming efficient and performing in a knowledge-based society, and in preparing them for a higher level of study.

Scientific research is an important source of revenue and image, both for the university as a whole and for each teacher and researcher. Since 2012, was the launch of a program aimed at increasing the prestige and visibility of UVT, by inviting monthly prominent personalities of Romanian culture, science and arts.

The research centres ([Annex 1.21](#)) shall draw up an internal research plan, comprising the proposed or ongoing research topics, the research team, specifying the director or the officer responsible, how to use the results.

For the monitoring and reporting of research activity, the scientific research platform was developed, centralizing the work of each member enrolled in the research centres of the university. The platform collects all scientific production, respecting the research indicators required in both research activity reports and minimum standards for promotion to teaching and research posts.

Research programming shall take into account the national programme and shall be carried out within this framework, taking into account competitiveness and recovery. The current structure of the UVT, similar to the structure of many universities abroad, covers various scientific fields (fundamental sciences, technical, economic, theology, law) and ensures the possibility of developing interdisciplinary research topics, to which teachers from several specialized departments, specialists from the university and socio-economic environment contribute.

The programming and implementation of the research are related to the European and global framework, aimed at involving UVT teachers, in the implementation of projects financed by the European Structural Funds.

Conducting research

The current structure of the UVT, similar to the structure of many universities abroad, covers various scientific fields (fundamental, technical, economic, theology, law) and ensures the possibility of developing interdisciplinary research topics, to which teachers from several specialized departments, specialists from the university and socio-economic background contribute.

From a managerial, logistical and institutional point of view, the research activity is carried out under the leadership of the *Scientific Research Council*, chaired by the proctor with the scientific research activity. This body operates on the basis of *the Regulation on the organisation and functioning of the Scientific Research Council*.

The proctor responsible for the research and artistic creation activity coordinates the work of the ICSTM, with tasks in popularizing funding opportunities, in drafting and tracking documents (contracts, additional acts, etc.) or in evaluating the results of scientific research. Within the ICSTM, since 2014, the research work has been carried out under the direction of the Scientific Council.

ICSTM has its own headquarters, built to European standards, is run by a director, a scientific director and has computer equipment, research. The ICSTM operates 17 research centres, evaluated and recognised at institutional level. Institutional recognition was based on *the Methodology for evaluating research activity for the institutional recognition of research centres* ([Annex 1.22](#)) proposed by the Scientific Research Council, approved by the Board of Directors and the UVT Senate.

UVT supported the process of institutional recognition of research centres and also the process of their merger and interdisciplinary collaboration as a clearly demonstrated need to create poles of excellence in areas of major impact for the socio-economic environment. The research capacity of the institution is also highlighted by the possibilities offered to research institutes, researchers at home and abroad to use in collaboration, the existing modern infrastructure within the ICSTM, through the

Platform ERRIS (Engage in the Romanian Research Infrastructure System - WWW.ERISS.GOV.RO).

Since 2015, UVT has become the host institution for the Marie Curie Programme and there has been an increase in the number of databases accessible to researchers and PhD students within the institution: Thomson Reuters, Science Direct, Scopus, ProQuest.

Priority and fundamental research areas are specified in *the Operational Procedure on the organisation and evaluation of research activity in UVT* ([Annex 1.23](#)).

Scientific research involves: fundamental research, applied research, technological development research, product design, services, technologies, production and marketing systems, consulting, technical assistance, project verification and technical, technological, managerial, financial-accounting, commercial, technology transfer (through continuous and postgraduate training, sales of invention patents, conferences, exhibitions, publications).

Within the UVT, research is carried out individually or within research groups (from research centres, departments/faculties/ICSTM). The human resources of the research activity are teachers, research staff, auxiliary teaching staff, students, master's and doctoral students.

Research groups enjoy the freedom to choose the research and institutional theme to support UVT's vision of becoming a pole of excellence in several research areas. The multidisciplinary areas reflected in global, European and national trends (Horizon 2020) are supported.

The development of priority research areas will be done through the efficient use of human, material, and financial resources from own budgetary and institutional development sources.

Since 2013, UVT has been participating in the Sustainable Universities ranking organized by UI GreenMetric Ranking of World University (<http://greenmetric.ui.ac.id>), with the results presented in Table 1. 1.

Table 1. 1

Year	Globally positioned/ total participants	Web-site
2013	73/272	http://greenmetric.ui.ac.id/id/page/rankings-2013/
2014	109/361	http://greenmetric.ui.ac.id/id/page/rankings-2014/
2015	222/407	http://greenmetric.ui.ac.id/overall-rankings-2015/
2016	346/516	http://greenmetric.ui.ac.id/overall-rankings-2016/
2017	248/619	http://greenmetric.ui.ac.id/overall-rankings-2017/
2018	254/719	http://greenmetric.ui.ac.id/overall-rankings-2018/
2019	383/780	http://greenmetric.ui.ac.id/overall-rankings-2019/
2020	457/912	http://greenmetric.ui.ac.id/overall-rankings-2020/

In UVT there is a strong academic climate and culture, centred on research, attested by the number of research grants, publications and cognitive and technological transfer, through consulting, scientific parks, etc. Research was carried out within the framework of projects financed by structural funds, grants won through national competition, contracts obtained under the National Research, Development and Innovation Plan (PNCDI), contracts with various companies in the country and international research contracts.

The quality management system for UVT research activities is certified by AEROQ Bucharest, according to SR ISO 9001:2015. UVT provides its own funding for teachers' participation in national and international scientific events.

Harnessing research

The exploitation of the results of the research carried out in UVT was made in the context of scientific events carried out in the university, by publishing a large number of articles in specialized journals and in the annals of the University "Valahia" in Targoviste, indexed BDI, as well as by the participation of university professors and PhD students in national and international scientific conferences.

The research activity is harnessed through teaching publications, scientific publications, technology transfer and the production of new products. The evaluations of the results of the research carried out by UVT staff at national and international level result from the quotes of articles with professors from the university, from the increase in the ranking of the sections of the scientific journal of the university, from the editorial committees of prestigious magazines, having as references teachers from the university and, last but not least, from the mention in international databases.

The existence within the university of a quality academic climate and culture, centred on research, is equally attested by the number of articles published by teachers and PhD students within the UVT.

1.3. Doctoral School of Economic and Humanities Sciences - overview

1.3.1. Establishment, evolution, structure

The Doctoral School of Economic and Humanities Sciences (SDSEU) was established as a structure within IOSUD-UVT, by decision of the UVT Senate No. 105D of 9 March 2012 ([Annex 1.18](#)).

The "Valahia" University of Targoviste acquired the status of Organizing Doctorate Institution (I.O.D.) through the Order of the Minister and Research No. 4227/02.08.2001. The doctoral field "History" was first established, by the transfer of the doctoral leadership of Professor Marin Carciumaru from the University of Craiova (the quality of doctoral leader obtained by the Order of the Minister of National Education no. 4741/21.10.1999) to the University "Valahia" of Targoviste (by Order of the Minister of Education and Research No. 4230/02.08.2001). At the same time, they obtained the status of doctoral leaders at the University "Valahia" in Targoviste professors Ionel Calafeteanu and Ioan Opris (by Order of the Minister of Education and Research no. 4228/02.08.2001). The development of this superior form of training of young historians came as a result of the emergence of a true School of Prehistoric Archaeology, Medieval, Modern and Contemporary History, thanks to the outstanding dynamics of the University of this city full of history and cultural and spiritual load.

In addition to *the field "History"*, the SDSEU is currently organized doctoral programs in the fields of *"Management" and "Accounting"*.

Within the framework of *the advanced training programme, the educational offer of SDSEU includes the courses common to the three fields, namely "Methodology of Scientific Research" and "Ethics and Academic Integrity", as well as the following courses:*

- For *Management*: Management communication; Management concepts, methods and techniques used in modern management systems; Econometric and statistical methods used in scientific research; Information management.
- For the field of *Accounting*: Computerized research techniques and tools, applied in accounting; Computerized management accounting of the company; Cost analysis and management; Econometric modelling.

- For *History*: Academic writing: applications in the field of history and archaeology; Qualitative and quantitative methods of historical research; Theory and method in contemporary historical and archaeological research; Methods of study, conservation and recovery of heritage.

SDSEU follows the research mission of IOSUD and aligns with the latter's objectives, namely in the field of quality management system, continuing education/training, scientific research activities and in the field of national and international cooperation.

1.3.2 Specific quality management measures and quality certification level

Increasing the quality of all university processes is the fundamental objective of UVT management in the field of quality assurance. To achieve this objective, UVT CA ensures:

- allocating the human, financial and material resources necessary for the continuous implementation and improvement of an effective management system;
- periodic analysis of the level of development of the quality management system, study programmes and processes in the university;
- dissemination of the results of audits and monitoring carried out;
- proposing appropriate preventive and corrective measures;
- impact assessment of the measures taken.

At the UVT level, a *quality policy* ([Annex 1.12](#)) is developed and promoted, which finds its correspondence in the strategies, objectives and implementation measures set out in the strategic plan. Quality assurance policy is improved annually, based on management analysis, internal and external audits. Each policy corresponds to implementation strategies with concrete provisions and deadlines. In order to achieve the strategic quality objectives, UVT continues its efforts to improve the quality assurance and evaluation system by creating new tools and their efficient use at the level of each study programme, at the level of university structures and at institutional level. At IOSUD level, an annual quality assurance programme is developed and implemented with objectives that compete to achieve the objectives set at institutional level. The quality objective system focuses on quality management, continuing education/training, scientific research and university creation, national and international cooperation. Actions, deadlines, responsibilities, performance indicators and resources are specified for each objective. The system of quality objectives set at IOSUD level shall be reviewed annually ([Annex 1.24](#)).

In order to assess the degree of achievement of the proposed objectives, each academic year, the Report on the analysis of the SMC at IOSUD level shall be drawn up. The degree of achievement of the proposed objectives shall be assessed on the basis of the analysis of the performance indicators. The document also specifies the outstanding achievements achieved and the promotion of the IOSUD image ([Annex 1.25](#)).

The annual quality training programme is also established at IOSUD level. The document shall highlight the topics to be covered by the planned training, the period of deployment, the participants and the persons responsible. ([Annex 1.26](#))

The internal audit of the IOSUD quality management system shall be carried out annually and carried out by the internal auditors, under the coordination of the Office of Quality Assessment and Assurance, the results being recorded in the form of a Report ([Annex 1.27a](#)). The internal audit shall be carried out on the basis of the annual programme approved by the University Senate and the audit plan ([Annex 1.27b](#)).

The quality policy, applied on the basis of the *Quality Assurance Code* ([Annex 1.13](#)) at the level of the entire higher education and research institution, demonstrates the central place of quality in the university's strategy and the total involvement of management from the highest level to the

achievement of quality objectives: the development of effective LMD-type structures and continuous training compatible with those in the EU, excellence in research, infrastructure development, improvement of learning conditions, social services and quality of institutional management.

The quality management system of the Doctoral School includes *the IOSUD Self-Assessment Methodology* ([Annex1.20](#)), developed by the CSUD and the evaluation procedures for PhD students and PhD leaders, which are available on the university's website and are applied systematically. The UVT quality management system was assessed in 2013 by the EUA with a positive ratio ([Annex1.28](#)).

The UVT quality management system is ISO 9001:2015 certified. The external supervisory audit of the SMC took place on 19 November 2018, being carried out by AEROQ Bucharest, as a certification body, with nationally and internationally recognized experts ([Annex1.29](#)).

1.3.3 Specific measures to promote professional ethics and ethics

At institutional level, the provisions of the Code of Ethics and Professional Ethics ([Annex1.08](#)) apply within the UVT. For the purposes of applying the provisions of this Code, the Ethics Commission has been established, whose work is carried out in accordance with its own regulation ([Annex1.10](#)); The Commission has clear practices and mechanisms in place for the application of the Code and provides for ways to monitor its application.

The provisions of the University Charter and the Code of Ethics and Professional Deontology are made known to members of the university community by posting on the university's website. The University, through the University Senate, controls how the Code of Ethics and Professional Ethics is complied with and can demonstrate its application through decisions taken, following proposals from the university's ethics committee and in accordance with legal procedures and provisions. The results of this review are made public by posting the ethics committee's reports on the university's website <http://www.valahia.ro/ro/comisia-de-etica>.

The operational records of the Ethics Committee record deviations from the Code of Ethics and Professional Ethics and the internal rules, which are the basis for taking measures to prevent and eliminate those deviations. Less serious deviations are discussed in private with each person, and more serious infringements and the measures taken are therefore public (<http://www.valahia.ro/ro/comisia-de-etica>).

UVT has an operational procedure for anti-plagiarism verification, approved by the University Senate (https://www.valahia.ro/images/documente/PO%2007.27-anti-plagiarism_verification.pdf) and an annual subscription for the sistemantiplagiat.ro system, which is used to identify plagiarized works. University or research professionals in IOSUD are obliged to inform PhD students about scientific, professional and academic ethics and to verify compliance with it, including compliance with the ethical provisions, during university doctoral studies. Doctoral schools within IOSUD –UVT shall take measures to prevent and sanction deviations from the rules of scientific, professional and university ethics, in accordance with the code of ethics and professional ethics of UVT.

1.3.4 Presentation of existing research infrastructure at doctoral school level

The UVT strategy aimed to organize many research centres within the ICSTM, with a view to easy access of PhD students to specific equipment and facilities, as well as constant contact with the researchers and members of these centres.

The studies carried out within the research facilities of the university structure aim at objectives relating to:

- ensuring an effective response to the offer of research and studies by central and local authorities, international bodies;

- integration of teachers and researchers into a European scientific collective that creates a spirit of cooperation, ensures greater effectiveness and action, a particular interest in confronting ideas and reflection (crystallisation and identification of an international scientific community);
- launching themes of reflection and dialogue for the advancement of joint scientific research portfolios, through association in consortia and inter-university partnerships.

The educational premises in which the teaching and research activity is carried out are owned by the university or in use, under contracts of convenience. The situation of the educational premises at university level is set out in [Annex 1.30](#).

The teaching and research laboratories shall have equipment and means of operation corresponding to the current state of development of scientific knowledge and the requirements of the compulsory subjects in the curricula, which have provided, through the discipline sheets, for laboratory activities, being comparable to those used in developed universities in Europe and with international good practice.

UVT continuously provides the financial sources necessary to carry out teaching and research activities. The provision of classrooms/seminars and teaching and research laboratories corresponds to the current state of development of scientific knowledge and is comparable to that of developed universities in Europe and with international best practices.

An important component of the existing research infrastructure at university level is the documentation base, available to students free of charge, within libraries and made up of resources accessible in classical or electronic format. The university's libraries have in addition to electronic access an appropriate number of volumes from the country and abroad and subscriptions to the main specialized magazines in the country and abroad for each discipline that defines a study program. Each library provides services for 12 hours daily, in two shifts (Monday to Friday from 08.00 to 20.00, and in session and Saturday from 08.00 to 14.00) and resources for procuring books and magazines, in several ways of public relations. Each library has a computerized program (Softlink Liberty 3) of bibliographic description with OPAC online. Ensuring learning resources is the responsibility of the university, faculties, departments and each teacher. At the institutional level, the library provides resources for learning through: acquisition of university courses and other publications, subscriptions to national and international journals as well as access to scientific databases, donations and loan inter-national and international librarians, multiplication of teaching materials in printing or publication in the university publishing house.

Under UVT, the ratio of available learning resources to students is established so that each student has free access to any resource, in accordance with the objectives and requirements of the study programmes. The University Library provides access to the Internet, Intranet, databases, and Liberty 3 library software via OPAC - its own database, for a significant number of PhD students. The number of textbooks, treatises, crestomations, anthologies, other bibliographic references covers, in large part, the requirements of university doctoral programmes ([Annex 1.31](#) and Table 1.2).

The UVT Library is located on seven sites, amounting to an area of , plus the reading space of research centres and student dormitories (), with a number of 133,470 publications (1 October 2017); regarding the provision of computing units, there are 44 workstations plus the server. 1634 m²1266 m²

The UVT Library has its own operating procedures and the quality of the services provided has seen a substantial improvement, both as a result of investments for the development of the infrastructure of some subsidiaries and the permanent increase in the book fund.

Table 1.2

No.	Name and location of LIBRARIES within UVT	surface	Publications No.	No. reading room	Degree of computerization
1.	Library - Periodic Section - Building J, Lt. Stancu Ion St., No. 35	75 m ²	3173	10	2
2.	Headquarters - Str. Lt. Stancu Ion, no. 35	475 m ²	39350	100	11 + 1 server
3.	Library of the Faculty of Orthodox Theology and Education Sciences, Lt. Stancu Ion, nr. 35	425 m ²	30473	100	5
4.	Technical Library, 16 Sinaia Alley, No. 13, Corp A, floor 3	106 m ²	26410	80	4
5.	Library of the Faculty of Economic sciences and Political Sciences, Letters and Communication, Sinaia Alley, nr. 13, body B, floor 3	125 m ²	16054	55	11
6.	Library of the Faculty of Law and Administrative Sciences, Sinaia Alley, No. 13, body B, floor 3	315 m ²	13808	90	4
7.	Alexandria Faculty of Science and Engineering	113 m ²	5837	21	7
8.	Student homes	216 m ²	-	50	
9.	Research Centers	1050 m ²	-	280	
	Total	2900 m ²	135105	786	44 + 1 server

1.3.5 Educational effectiveness at SDSEU level

Ability to support learning within SDSEU

UVT has an institutional capacity that allows it to function properly and to provide high quality educational services. The UVT has its own student recruitment and admission policy and applies it transparently and rigorously, respecting the principle of equal opportunities for all candidates, without any discrimination.

The selection of candidates aspiring to student status is made by admission contest. The competition for admission to IOSUD-UVT is conducted in accordance with *the Methodology* of organization and conduct of the competition for admission to doctoral studies ([Annex1.32](#)) and the Methodology of admission of Romanians everywhere ([Annex1.33](#)) developed in accordance with the framework methodology of the M.E.N.C.S. Information on admission as well as educational offer is made public on the UVT website (<http://www.valahia.ro/ro/admitere-ro>), in the local press and in advertising materials (posters, leaflets and the candidate's guide). By these means, prospective students shall have access to information at least six months before the start of the admission process.

UVT has a policy of informing the public of all relevant data on admission, curricula and the graduate's relationship with the labour market. In this respect, public events are organised in the UVT

for information such as "Open Door Days" and "Job Scholarships".

Content of the educational process

Each study/specialisation programme within the UVT is based on the correspondence between learning results, i.e. research in the case of master's or doctoral degrees, and university qualification. A study programme shall be presented in the form of a package of documents which includes: the general and specific objectives of the programme; the curriculum with the weights of subjects expressed by study credits (ECTS) and with the subjects ordered successively during schooling; the records of the subjects included in the curriculum, i.e. the learning results expressed in the form of cognitive, technical or professional and affective-value skills that are achieved by a discipline; the way of examination and evaluation in each discipline, taking into account the planned results; the manner of organisation and the content of the examination for completion of studies, as a summary examination certifying the assimilation of cognitive and professional competences corresponding to university qualification. The quality of the university programmes for each doctoral field is ensured, inter alia, by the content of the curriculum structured both on advanced knowledge subjects (imposed, optional or optional) completed in the first year of study and completed with the examination, and by the content of the subjects for complementary training, i.e. the scientific research activity of the second and third years of study.

The discipline sheets reflect the concerns of teachers and management structures at the doctoral school level to focus the educational approach on learning outcomes. The courses address theoretical and especially methodological aspects, but focus on their applicability in scientific papers written by PhD students. The discipline sheets shall include, inter alia, the following sections: the objectives of the discipline (general objective of the discipline and specific ones), the content of the courses and seminars, the methods and means of education used, a heading aimed at corroborating the content of the discipline with the expectations of representatives of the epistemic community, professional associations and representative employers in the field of the programme and an evaluation section. The subject-sheets explicitly state the professional and cross-cutting competences (resulting from the grid of specific skills acquired) that PhD students must acquire after completing each subject. The content of the discipline sheet shall cover all the requirements referred to in this indicator. Discipline sheets are drawn up according to a normalised form within the Quality Management System.

For subjects in the advanced university studies-based training program, PhD students take exams in which the acquired knowledge is verified. The curriculum also provides for three Research Progress Presentation Reports, which conclude with a colloquium given to the guidance committee. They allow strict monitoring of the progress of doctoral research activity and the adoption of measures to boost or correct the doctoral path when deemed necessary.

CSD-SDSEU recommends the inclusion of doctoral student publications in progress reports, which allows the guidance committee to analyze the doctoral student's evolution on how to formulate problems, formulate hypotheses, analytical capacity, handling of the mathematical apparatus (if applicable), drafting and presentation.

The quality of the doctoral programme is ensured, inter alia, by the content of the curriculum structured both on advanced knowledge subjects (imposed, optional or optional) completed in the first year of study and completed with the examination, and by the content of the subjects for complementary training, i.e. the scientific research activity of the second and third years of study.

The content of the IOSUD education process is governed by the Institutional Regulation on the organisation and conduct of doctoral degree programmes ([Annex 1.34](#)).

Results obtained in scientific research

The scientific research activity developed and supported by UVT is one of the most important

methods of training teaching and research staff, education for innovation of university students regardless of the form of study. Thus, within the framework of the current Strategic Plan ([Annex 1.07a](#)), the integration of research is considered as a central component in the process of preparing students, both as a future efficient and efficient human resource capable of entering the labour market into a knowledge-based society, and in preparing them for a higher level of study.

The evaluations of the results of the research carried out by UVT staff at national and international level also result from the quotes of articles with PhD students, researchers and university professors as authors.

For the monitoring and reporting of research activity, the *scientific research platform* was developed. The platform collects all scientific production, respecting the research indicators required in both research reports and minimum standards for promotion to teaching and research posts.

Harnessing the results of the research carried out within the SDSEU takes place in scientific events held in the university, by publishing a large number of *articles* in specialized journals, including in the two BDI indexed journals edited under the aegis of the Faculty of Economic Sciences (Valahian Journal of Economic Studies - in English; Revue Valeque d'Enudes Economiques - in French), as well as through the participation of PhD students and teachers of the Doctoral School in national and international scientific conferences.

It also became a tradition "*Research Symposium*", an event attended and presented results of research teachers, researchers, PhD students, students. The results of the scientific research activity are also criteria for assessing the work of both PhD students and all teachers, researchers and students working in the higher education institution.

1.4. Field of doctoral studies Accounting

The field of doctoral studies *Accounting* was established by Order MECT no. 5660/12.12.2005 ([Annex 1.35](#)) and is one of three doctoral fields within SDSEU, a school created in 2012 by the reorganization of the UVT Doctoral School in IOSUD, in accordance with Law 1/2011, according to UVT Senate Decision No. 105D of 9 March 2012 ([Annex 1.18](#)). Acquiring the status of Doctoral Organizing Institution (I.O.D.) was made possible by obtaining the status of doctoral conductors of Prof. Univ. Dr. Sorin BRICIU CONABIE, prof. univ. dr. Ion CUCUI, prof. univ. dr. Ștefan POPA and prof. univ. dr. Nicolae TODEA (by Order of the Minister of Education and Research No. 5658/12.12.2005) and by the transfer of Prof. univ. dr. Maria NICULESCU from the Academy of Economic Studies in Bucharest at the University "Valahia" in Targoviste (by Order of the Minister of Education and Research no. 5665/12.12.2005). Subsequently, the associates were Prof. univ. dr. MAN Mariana and Prof. univ. dr. MUNTEANU Victor (by Order of the Minister of Education and Research No. 3292/26.02.2008) and Prof. univ. dr. VASILE Emilia, PhD leader (by Order of the Minister of Education and Research No. 4292/09.06.2009). Even though over time some of the PhD leaders have ceased working with IOSUD-UVT (S. Briciu - 2009, N. Todea - 2014, M. Man - 2015, M. Niculescu - 2017) in 2017 obtained the certificate of empowerment and joined SDSEU Prof. dr. Ștefan Veronica (OMEN 5843/27.12.2017). Therefore, the field currently operates with a number of 5 PhD leaders: CUCUI Ion, POPA Ștefan, MUNTEANU Victor, VASILE Emilia and ȘTEFAN Veronica. At the national level, doctoral studies in the field of Accounting are also organized in eight university centers (www.doct.edu.ro), at the level: Academy of Economic Studies of Bucharest, University 1 December 1918, Babeș-Bolyai University Cluj-Napoca, University of Craiova, Western University of Timișoara, University of Valahia in Targoviste, Ștefan cel Mare University in Suceava and Alexandru Ioan Cuza University of Iasi.

1.4.1 Mission and objectives

As a result of its mission at the level of its higher education institution, SDSEU has a dual mission, didactic and scientific research.

The teaching mission aims as the main objectives: the training of PhD students in order to acquire and improve the knowledge and skills necessary for research in the field of managerial sciences; acquiring and improving the competences of PhD students for the purpose of developing and managing scientific research projects in the field of Accounting; educating PhD students in the spirit of scientific research ethics; the formation of the critical spirit in the objective evaluation of the results of research; training of specialists in the field of Accounting, with a view to entering the highly qualified labour market: higher education, research and development.

The scientific research mission specifics are aimed at: supporting the participation of PhD students in national and international research competitions and programmes; producing new knowledge in the field of Accounting; promoting scientific research from an interdisciplinary and multi-disciplinary perspective; supporting the dissemination of knowledge through participation in national and international scientific events, the publication of scientific articles; supporting research in areas of interest to the economy and society; initiating scientific collaboration relationships with universities and research institutions in the country and abroad with a view to carrying out joint scientific work, joint research, etc.

The education plan in the field of doctoral studies Accounting is presented in [Annex 1.36](#).

During the period evaluated (university years from 2016-2017 to 2020-2021 inclusive), the evolution of the number of Doctoral students and the number of doctors is presented in Table 1.3, so that 70 PhD students in the field of Accounting are currently active.

Table 1.3.

Evolution of the number of Doctoral students and the number of doctors in the field of doctoral studies Accounting in the academic years from 2016-2017 to 2020-2021, including

University year	Number of PhD students* (of which, during the extension period and grace)	Number of doctors (supported and confirmed theses)
2016-2017	55 (11)	2
2017-2018	58 (9)	6
2018-2019	77 (10)	5
2019-2020	79 (12)	0
2020-2021	74 (24)	10

* on 1 October - the beginning of the academic year.

According to the decision of the Senate of the University "Valahia" of Targoviste nr. 130 F, dated 10 September 2013, "*The maximum number of Doctoral students, who are in the three years of doctoral studies, who can be coordinated simultaneously by a Doctoral leader as follows: Doctoral School of Economic and Humanities Sciences - 32 Doctoral students; Doctoral School of Engineering Sciences - 18 Doctoral students*" ([Annex 1.37](#)).

1.4.2 Presentation of human resources

Currently, five PhD leaders work in the field of doctoral studies Accounting (SDSEU-UVT): Prof. univ. dr. Veronica ȘTEFAN, Prof. Dr. Univ. Victor MUNTEANU, PhD Ion CUCUI, prof. univ. dr. Ștefan POPA and prof. univ. dr. Emilia VASILE. The orders of the Minister of Education and Scientific Research, for conferring the title of doctoral leader, for the teachers named above, are given

in [Annex 1.35](#), and the presentation of each leader is in accordance with [Annex 1.38a](#) and [Annex 1.38b](#).

Prof. univ. dr. Veronica ȘTEFAN is a university professor, graduated in 2017, PhD leader in accounting, with the title of doctor obtained in 2001 at the Academy of Economic Studies in Bucharest within the Faculty of Accounting and Management Informatics, graduated in 1981 from the Faculty of Economic Cybernetics and Planning at ASE Bucharest. Research carried out over the last ten years as well as the thesis of empowerment prove expertise in the fields of disciplines: Financial-accounting information systems, computerized management accounting of the company, Computerized methods of research in Accounting, Computerized Technologies in audit, Relational databases, Standards and web technologies for financial-accounting reporting. The research activity has resulted in numerous publications, is a sole author, first author or co-author for seven specialized books, co-author for four ISI indexed articles with an absolute score of influence (AIS) non-zero, more than 20 articles published in journals indexed by at least two of the internationally recognized databases (BDI) and in the volumes of international conferences held in the country or abroad (with ISSN or ISBN); single author of two articles published in ISI indexed conference volumes (SOCIAL Sciences and Humanities Edition). He is also a reviewer and member of the Editorial Board of the indexed journals BDI: Polish Journal of Management Studies, PJMS, Czestokowa University of Technology, Poland (since 2012), Revue Valaque D'Enudes Economiques (since 2010) and Valahian Journal of Economic Studies (since 2010). He is a member of the scientific committee of the International Conference eLSE - UNAp Bucharest, 2009- present, and in the editorial staff of the conference volume, ISI Web of Sciences, University Publishing House, Bucharest, 2010- present, reviewer for the works in the volumes ISI Proceedings, as well as Member of the Scientific Committee of the National Conference for Virtual Education CNIV - University of Bucharest, 2010-present. Between 2009 and 2013 National Contact Point (PNC) for the FP7 Research Funding Programme (ANCS) and currently is THE ICT PNC for Horizon 2020 from 2014 to present (ANCSI). He is an expert evaluator for the international h2020 research projects and for the FP7 ICT framework programme from 2009 - present, in which he participated in the online and panel evaluation in Brussels, Belgium. Prof. Veronica ȘTEFAN works as a member of several professional, national and international associations: CEDIMES, Paris (Centre d'Etudes du Développement International et des Mouvements Economiques et Sosoci), member Veronica ȘTEFAN, 2007- present, CECCAR, active member of the Corps of Chartered Accountants and Accountants of Romania, founding member of AGER, General Association of Economists of Romania, Targoviste branch (2009- present) and Balkan Scientific Association of Agricultural Economists - Republic of Serbia (2007- present). Scientific visibility based on reporting indices in international databases: Web of Science citations: 20; h-index: 2; Scopus citations: Total 27 (h-index: 3 ;) Google Scholar Citations: Total 77 (From 2014:45); h-index 6 (From 2014:3).

Prof. univ. dr. Emilia VASILE is a PhD leader in the field of Accounting, with expertise in the field of analysis-diagnosis for the financial activity of companies, human resources management, restructuring and optimization of resources in agriculture, management control systems of the company, reorganization of internal control in public entities.

Research carried out over the last ten years covers topics in the field of analysis for the financial heritage of the enterprise, analysis-diagnosis based on costs within companies, the problem of sustainable economic development through the lens of human resources management, restructuring of agriculture in Romania, evaluation and optimization of the use of productive potential in agriculture.

He is sole author, first author, publisher or co-author of 19 books and chapters of specialized books in national and international publishing houses, author or co-author of more than 40 ISI indexed articles or in international databases, over 30 articles published in the volumes of international conferences held at home or abroad (with ISSN or ISBN). He is also a member of the boards of Journals SCIENTIA MORALITAS - International Journal of Multidisciplinary Research

<http://scientiamoralitas.com/index.php/sm/about/> editorialTeam and the RAIS Journal for Social Sciences, <http://journal.rais.education/index.php/raiss/about/editorialTeam> .

He is a member of the Harvard Squares Symposium International Scientific Board (Business and Economics <http://www.scientificpress.org/symposium/board.htm>) as well as The Scientific Press Cambridge, MA - International Scientific Board - Business and Economics <http://www.scientificpress.org/press/about.htm> . He is a founding member of internal auditing & Risk Management 2006, BDI indexed magazine, member of the editorial staff of the Annals of the University of Petroșani, cncSIS B+, indexed BDI, scientific reviewer in the economic-administrative field for Bren Publishing House 2010, CNCSIS code 96. Prof. Emilia VASILE has been active and active as a member of several national and international associations: he is President and Founding Member of the University "Athenaeum" in Bucharest, Director of the Scientific Research Center of the University "Athenaeum" in Bucharest, Accounting Expert CECAR, (Corp of Chartered Accountants and Accountants of Romania), Tax Consultant - Member of the Romanian Chamber of Tax Consultants, 2007, Member of the Romanian Chamber of Financial Auditors, UEFISCDI Evaluator since 2014 - present and Member of The Institute of Internal Auditors - U.S.A., NEW YORK, NR.12546611/ 2005.

Prof. univ. dr. Ion CUCUI is a PhD leader in accounting, with expertise in the fields of: Managerial Accounting, Enterprise Assessment and Management Control. Research carried out over the last 15 years covers topics circumscribed to the thematic area of social responsibility, cost control, accounting normalisation. He is sole author, first author, editor or co-author of twenty-four (24) books and chapters of national and international specialty books, co-author of two (2) ISI indexed articles with an absolute score of influence (AIS) non-null; more than 37 articles published in indexed journals by at least two of the internationally recognised databases (BDI) and in the volumes of international conferences held at home or abroad (with ISSN or ISBN); He is also a member of the Editorial Board of the indexed magazines BDI: member civIS (Comité Independent de VeilE Internationale Stratagique) in the magazine "La Révue des Sciences de Gestion" - France, Revue Valaque D'Eoftens Economiques (2010 - present) and the Wallachian Journal of Economic Studies (2010 - presently) edited by the Faculty of Economic Sciences at valahia University. Prof. univ. dr. Ion CUCUI has activated and is active as a member of several international associations: Vice-President institute CEDIMES and director of the Romanian branch of the CEDIMES Institute (Centre des Etude des Développements Internationaux des Mouvements Economiques et Sociux - Institut de recherches de la Francophonie); Member of the Executive Office of AFECA (Association of European Formation in Comptabilitability and Audit); Scientific visibility: over 50 citations, Hirsch index: 5, according to Google Scholar.

Prof. univ. dr. Victor MUNTEANU is a PhD leader in accounting, with expertise in the fields of Accounting, Financial Audit, Internal Audit. Research carried out over the last 15 years covers a wide range of concerns based on topics related to training on the implementation of International Accounting Standards; modernising the scientific potential in rural research; development and implementation of integrated energy management systems. He is a sole author, first author, co-author of more than 80 books and chapters of national and international specialty books, author of two ISI indexed articles with non-null influence score (AIS); five articles published in journals indexed by at least two of the internationally recognised databases (BDI) and in the volumes of international conferences held at home or abroad (with ISSN or ISBN); co-author of nine articles published in articles published in ISI Proceedings. During his career he held important positions in prestigious journals for Accounting and Audit, the director of the journal "Accounting Expertise" and a member of the Scientific Council of the journal "Financial Audit". Prof. Victor Munteanu has held important positions in prestigious bodies for the field of Accounting, Audit. Since 1993 he has been a member of the Advisory College of Accounting, an accounting advisory and guidance body, to the Ministry of Finance; member of the Superior Council and the Permanent Bureau c.E.C.C.A.R.; titular member, as an accounting expert, of the Romanian Corps of Accountants; Vice-President of the

Association of Independent External Censors in Romania; active member, as financial auditor, of the Romanian Chamber of Financial Auditors; member of the Scientific Council of the journal "Financial Audit", edited by the Romanian Chamber of Financial Auditors.

Scientific visibility is given by information gended from portals counting the number of citations and the Hirsh index: Google Scholar: total number of citations 116 (from 2014:77); h-index 6 (since 2014:4); Web of Science: total number of citations 3; h-index: 1; Scopus: total number of citations 2 (h-index: 1).

Prof. univ. dr. Ștefan POPA is PhD leader in the field of Accounting, with expertise in the fields of disciplines: Audit, Accounting. Research carried out over the last 15 years covers themes circumscribed to the thematic area of auditing information systems, financial economic control. He is a sole author, first author or co-author of seven (7) books and book chapters edited in national publishing houses; co-author of more than 70 articles published in indexed journals by at least two of the internationally recognised databases (BDI) and in the volumes of international conferences held at home or abroad (with ISSN or ISBN); He is also a member of the Editorial Board of the indexed journals BDI: Revue Valaque D'Enudes Economiques (2010 - present) and the Wallachian Journal of Economic Studies (2010 - currently) edited by the Faculty of Economic Sciences at valahia University. Prof. univ. dr. Ștefan POPA has activated and is active as a member of several national associations: CECCAR Accounting Expert, (Corp of Chartered Accountants and Accountants of Romania), Tax Consultant - Member of the Romanian Chamber of Tax Advice; Scientific visibility: over 40 citations, Hirsch index: 3, according to Google Scholar.

The main achievements of PhD leaders are presented in the Vitae Curriculum and their lists of works ([Annex1.38a](#) and [Annex1.38b](#)).

1.4.3 Presentation of existing research infrastructure at the level of the field of doctoral studies

SDSEU-DCTB doctoral students have free access to ESF laboratories (outside the license/master's degree), within the Centre for Research and Studies in Accounting and Finance (CCSCF), as well as to other research facilities in the ICSTM structure, to the extent that they may facilitate the conduct of studies and experiments, access to certain computing technical resources (hardware and/or software), in order to obtain the results that the research they carry out (especially in the area of information technology, with related subdomains, but not limiting).

Within the laboratories of the university, the free access of PhD students to resources, technical assistance, equipment and software equipment, with national and international recognition, with metrological checks within and complete documentation on the use, maintenance and working mode for the use of maximum technical possibilities is facilitated. SDSEU-DCTB doctoral students have free access (outside the schedule - bachelor's/master's degree) to ESF research laboratories as the main research infrastructure available to them ([Annex1.39](#)).

UVT supported the process of institutional recognition of research centres and also the process of their merger and inter-disciplinary collaboration, as a clearly demonstrated need to create poles of excellence in areas of major impact for the socio-economic environment. The research capacity of the institution is also highlighted by the possibilities offered to research institutes, researchers at home and abroad to use in collaboration, the existing modern infrastructure within the ICSTM, through the Platform ERRIS (Engage in the Romanian Research Infrastructure System - WWW.ERISS.GOV.RO).

Since 2015, UVT has become the host institution for the Marie Curie Programme and there has been an increase in the number of databases accessible to researchers and PhD students within the institution: Thomson Reuters, Science Direct, Scopus, ProQuest.

SDSEU-DCTB PhD students carry out individual research projects or participate, together with teachers and researchers, in multi-disciplinary research projects in areas covering in particular: product and service design, marketing systems, consulting, assistance and managerial expertise, financial-accounting, commercial, technology transfer (through continuous and postgraduate training, sales of invention patents, conferences, exhibitions, publications).

Research groups enjoy the freedom to choose the research and institutional theme to support UVT's vision of becoming a pole of excellence in several research areas. Multi-disciplinary areas reflected in global, European and national trends (Horizon 2020) are supported.

A permanent priority for the research activity carried out at the level of the Field of Doctoral Studies Accounting is to attract, together with the university's PhD students, as many students, master's students and specialists from other institutions in the country and abroad in the scientific research activity by:

- stimulating the involvement of students in master's and bachelor's degrees, together with PhD students, in the research activity by participating them as members of the research centres within the ICSTM;

- participation of PhD students, master's and bachelor's students, together with teaching and research staff at various scientific events and competitions (prizes obtained by students: prize for innovative products at the First Simulated Enterprise Fair in Bucharest - February 2015; first and second prize in the Romanian Business Challenge - April 2015 and first prize for best advertising spot – Simulate enterprise Fair , Ploiești - April 2015);

- inauguration of the Business Incubator and Technology Transfer Centre in Priboiu Industrial Park (May 2014), as a site where the CCSCB and CCSMM research centres also took place for a period;

- participation in national/European projects to stimulate research activities (example: starting with the current academic year, two projects aimed at providing support to PhD students and post-doctoral researchers are being implemented);

- boosting the participation of own teaching and research staff in national, European and international research programmes (e.g. submission and approval of applications for the Young Researchers competition, submission and approval of FP7 projects);

- promotion of the Student Centre for Entrepreneurship and Business Management and the annual organization of the Young Entrepreneurs' Fair in the virtual environment.

The results of the scientific research activities carried out on PhD students are exploited through publications in ISI-listed or indexed journals, PROCEEDING paper indexed ISI, in journals from the main flow of BDI indexed publications, published in the volumes of international/national conferences, in journals recognized by CNCS category B, books published in prestigious national and international publishing houses.

For the monitoring and reporting of research, the scientific research platform was developed. The platform collects all scientific production, respecting the research indicators required in both research reports and minimum standards for promotion to teaching and research posts.

The exploitation of the results of the research carried out by SDSEU-DCTB PhD students took place in scientific events held at the UVT level, by publishing a large number of articles in specialized journals as well as in the two journals edited under the auspices of the Faculty of Economic Sciences, both indexed BDI (Valahian Journal of Economic Studies - in English, respectively *Revue Valaque d'Etudes Economiques* - in French). The certain quality contributions presented within those journals make the English-language publication currently under assessment for inclusion in Clarivate Analytics.

It has also become a tradition "Research Symposium", an event in which, together with PhD students, participates and presents the results of research carried out by teachers, researchers and students. The results of the scientific research activity are also criteria for assessing the work of all teachers, PhD students, researchers and students of UVT.

1.5 Operation of the internal quality assurance system at SDSEU level

Objectives, overall structure and coherence of the internal quality assurance system

Quality objectives are set at IOSUD level and focus on quality management, education/continuous training, scientific research and university creation, national and international cooperation. Actions, deadlines, responsibilities, performance indicators and resources are specified for each objective. The system of quality objectives set at IOSUD level shall be reviewed annually ([Annex 1.24](#)).

In order to assess the degree of achievement of the proposed objectives, the Report on the analysis of the SMC at IOSUD level shall be drawn up in each academic year. The degree of achievement of the proposed objectives shall be assessed on the basis of the analysis of the performance indicators. The document also specifies the outstanding achievements achieved and the promotion of the IOSUD image ([Annex 1.25](#)).

The annual quality training programme is also established at IOSUD level. The document shall highlight the topics to be covered by the planned training, the period of deployment, the participants and the persons responsible. ([Annex 1.25](#)).

The internal audit of the IOSUD quality management system shall be carried out annually and carried out by the internal auditors, under the coordination of the Office of Quality Assessment and Assurance, the results being recorded in the form of a Report ([Annex 1.27a](#)). The internal audit shall be carried out on the basis of the annual programme approved by the University Senate and the audit plan ([Annex 1.27b](#)).

The quality management system of the Doctoral School includes the IOSUD Self-Assessment Methodology ([Annex 1.20](#)), developed by the CSUD and the evaluation procedures for PhD students and PhD leaders, which are available on the university's website and are applied systematically. The UVT quality management system was assessed in 2013 by the EUA with a positive ratio ([Annex 1.28](#)).

The UVT quality management system is ISO 9001:2015 certified. The external supervisory audit of the SMC took place on 19 November 2018, being carried out by AEROQ Bucharest, as a certification body, with nationally and internationally recognized experts ([Annex 1.29](#)).

2. THE INFORMATION NECESSARY TO EVALUATE THE EXTENT TO WHICH THE CRITERIA, STANDARDS AND PERFORMANCE INDICATORS

Presentation of the information necessary to assess the extent to which the specific standards, indicators and criteria are referred to in Article 14 of Regulation (EC) No 1493/1999 are met shall be subject to the following conditions: 2 to the Order of the Minister of National Education No. 3.651 of 12 April 2021 on the approval of the Methodology for the evaluation of university doctoral studies and the systems of criteria, standards and performance indicators used in the evaluation

The presentation of the following criteria and performance indicators in the self-assessment report refers to the IOSUD-UVT activity in the last five calendar years (period 2016-2020), for indicators relating to scientific research activity, i.e. the last five academic years for indicators relating to Doctoral students or doctors (Oct. 2016 – present). The self-assessment was carried out on the basis of the Methodology for the evaluation of doctoral studies and the systems of criteria, standards and performance indicators used in the evaluation, established by the Order of the Minister of National Education No. 3651, published in the Official Gazette of Romania, No. Whereas, in the case of the performance aspects, criteria and indicators set out in Article 14 of Annex 2 to the said regulatory act, it is necessary to take account of the aspects, criteria and performance indicators set out in Article 14 of Annex 2 to that regulatory act.

A. INSTITUTIONAL CAPACITY

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

A.1.1. *The institution organising university doctoral studies (IOSUD) has implemented the effective functioning mechanisms provided for in the specific legislation on the organisation of doctoral studies* comprises the following performance indicators:

A.1.1.1. *Completed indicator.* *The existence of specific regulations and their application at the level of the Doctoral School of the respective university doctoral study domain:*

a) *doctoral school rules:*

- Regulation of the Doctoral School of Economic and Humanities ([Annex 2.01](#)) (REG 01-SDSEU), in force from the date of approval by UVT Senate Decision No 61E / 29.01.2020.

b) *the methodology for holding the elections for the position of Director of the Doctoral School Council (CSD), as well as the choice by students of the representative in the CSD and evidence of their progress;*

- *Methodology of election of the members of the Board and the Director of the Doctoral School (M09) ([Annex 2.02](#)) approved by decision of the UVT Senate no. 22Q /27.04.2017).* The elections for the appointment of the student-doctor and CSD member were held in two rounds, on 8.04.2021 and 15.04.2021, respectively, elected representative Mrs. Roxana Cristina IONESCU. The elections for the appointment of the student-doctor and member CSUD were validated by the UVT Senate, Decision No. 26C of 22.04.2021. ([Annex 2.03](#))

c) *Methodologies for the organisation and conduct of doctoral studies (admission of doctoral students, completion of doctoral studies);*

- REG 10 - *Institutional regulation of the organization and conduct of doctoral degree programs at valahia University of Targoviste* ([Annex 1.34](#)).

- M11 - *Methodology of organization of admission to university doctoral studies* (UVT Senate Decision No. 10D of 28.05.2020) ([Annex 1.32](#)) and specific operational procedure ([Annex 2.38](#));

- M21 - *Methodology for the evaluation of doctoral thesis by the Guidance Committee* (UVT

Senate Decision No 17B of 26.10.2020) ([Annex 2.04](#));

- M20 - *Methodology for resolving complaints about non-compliance with quality standards or professional ethics in doctoral thesis* (UVT Senate No. 17B of 26.10.2020) ([Annex 2.05](#));

These specific documents are supplemented by express provisions of the Regulation of the Doctoral School of Economic and Humanities Sciences ([Annex 2.01](#)), relating to: Structure of doctoral studies; Training program based on advanced university studies; Individual scientific research programme; Selection and admission of PhD students; Guidance of PhD students; Duration of the doctoral programme; Rights and obligations of the student-doctor and the doctoral leader; Funding of university doctoral studies; Rules on the mobility of PhD students; Completion of doctoral studies.

To complete the doctoral studies, at the IOSUD level there are a number of procedures that provide for both completion in the classical mode: and aspects of completion in online mode:

- PO 07.26 - Completion of doctoral studies, approved by the Senate of Valahia University of Targoviste ([Annex 2.39](#))

- PO 07.43 - Completion of university doctoral studies using alternative methods ([Annex 2.40](#)).

d) *The existence of mechanisms for the recognition of the status of doctoral leader and the equivalence of PhD scans obtained in other States;*

- *Institutional regulation of organization and conduct of the process of empowerment for doctoral leadership in UVT* (REG 32), HS UVT no. 151B / 2.06.2015 ([Annex 2.06](#)).

- *Methodology of organization and implementation of the process of obtaining the certificate of empowerment* (M 22) ([Annex 2.08](#))

- *Procedure for organizing and carrying out the process of obtaining the certificate of empowerment* (PO 07.34) ([Annex 2.07](#))

- PO 07.37 Recognition of the title of doctor obtained abroad ([Annex 2.09](#))

- PO 07.38 Recognition of the quality of PhD leader obtained abroad ([Annex 2.10](#))

e) *Functional management structures (Council of the Doctoral School proving including the regularity of convening meetings;*

CSD-SDSEU is established in accordance with the Methodology of choice of members of the Doctoral School Council and appointment of the doctoral school director ([Annex 2.02](#)) and has the following composition: Delia Mioara Popescu (director, UVT), Mihai Mieila (UVT), Roxana Cristina Ionescu (UVT doctor).

The management structure of the SDSU shall meet at least twice a year. The minutes of the meetings held at CSD-SDSEU level during the period evaluated are set out in [Annex 2.11](#). From the analysis of the attached minutes, it is noted that, during the period evaluated, 27 meetings took place at CSD-SDSEU level, resulting in an average of at least four annual meetings at CSD-SDSEU level (at least one quarterly meeting).

f) *Contract for University Doctorate Studies.*

The doctoral degree contract is presented in [Annex 2.12](#).

g) *internal procedures for the analysis and approval of proposals on the subject of the training programme based on advanced university studies.*

The mechanisms by which decisions are taken as regards the appropriateness, structure and content of the training programme based on advanced university studies and aim at ensuring the competences of the study programme referred to in Article 8 of the SDSEU Regulation. The structure and method of determining the content of the training programme are laid down in Articles 9 to 11 of the same Regulation of the Doctoral School ([Annex 2.01](#)).

Based on the above, we find **completed indicator**.

*A.1.1.2. **Completed indicator.** *The doctoral school' Regulation includes mandatory criteria, procedures and standards binding on the aspects specified in Article 17, paragraph (5) of the Government Decision No. 681/2011 on the approval of the Code of Doctoral Studies with subsequent amendments and additions.*

Article 17(1) shall be replaced by the following: (5) of Government Decision No 17/2002/EC of the European Parliament and of the Council of 3 681/2011 on the approval of the Code of University Doctoral Studies, as amended and supplemented, has the following content:

The doctoral school rules shall lay down mandatory criteria, procedures and standards covering at least the following aspects:

(a) the acceptance of new doctoral leaders, as well as regulations on how a doctoral leader may be withdrawn as a member of the doctoral school;

The acceptance of new doctoral leaders is provided for in Article 7(2) of the Regulation of the Doctoral School of Economic and Humanities ([Annex 2.01](#)) (REG 01-SDSEU), and the withdrawal of the right to work within the Doctoral School of a member is provided for in 7 (4) of the same Regulation.

(b) the mechanisms by which decisions are taken as to the appropriateness, structure and content of the training programme based on advanced university studies;

These mechanisms aim to ensure the competences of the study programme referred to in Article 8 of the SDSEU Regulation. The structure and method of determining the content of the training programme shall be laid down in Articles 9 to 11.

c) procedures for changing the doctoral leader of a particular student-doctor and procedures for conflict mediation;

The procedure for changing the doctoral leader of a particular doctoral student shall be laid down in Article 13 (1) of Regulation (EEC) No 2081/92. Article 7 to 9 and the mediation of conflicts shall be subject to the provisions of Article 13, paragraph 5 to 6 of the SDSEU Regulation. The *Methodology for the resolution of complaints concerning non-compliance with quality standards or professional ethics in doctoral thesis* (UVT Senate No. 17B of 26.10.2020) also contains express references to these aspects ([Annex 2.05](#)).

(d) the conditions under which the doctoral programme may be interrupted;

The conditions under which the doctoral programme may be interrupted shall be specified in Article 14(1). 2-6 of the SDSEU Regulation.

(e) ways of preventing fraud in scientific research, including plagiarism;

The arrangements for preventing fraud in scientific research, including plagiarism, shall be subject to the provisions of Articles 13, 10 to 12 and 20 (10). Article 17 of the SDSEU Regulation.

(f) ensuring access to research resources;

Ensuring access to research resources shall be specified in Article 15(1) of Regulation (EC) No 1493/1999. Article 1(g) of the SDSEU Regulation.

g) the frequency obligations of PhD students, according to a methodology developed by the Ministry of Education, Research, Youth and Sport.

The frequency obligations of doctoral students are laid down in Article 10 (6), Article 17 (2) and Article 21 (1) of the SDSEU Regulation. ([Annex 2.01](#))

Based on the above, we find **completed indicator**.

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

A.1.2.1. Completed indicator. The existence and effectiveness of an appropriate IT system to keep track of doctoral students and their academic background.

The University Management System (UMS) is implemented, an integrated software product developed by Red Point Software Solutions (https://rpss.ro/ro_RO/products/university-management-system/), as an integrated solution for the efficient management of all existing activities, processes and flows in the university environment, namely: admission process; management of student studies cycle; management of final exams and related study documents; management of scholarships; management and monitoring of the accommodation process; generation of reports and analyses at aggregate or detailed level. Thus, at the level of doctoral studies, the record of students and their academic background is integrated into a comprehensive framework, specifically aimed at: managing

the activities carried out by PhD students with the storage of information on exams and reports (name of the report, the proposed date of support, the date of the support itself, the committee, the rating obtained, the number of credits allocated to each report; the record of the information on the mobility carried out, i.e. the period and place where the mobility was carried out; the record of the information relating to the doctoral thesis, with the storage of data relating to: the title of the doctoral thesis in Romanian/ language of international circulation; the qualifications obtained in the public support of the thesis; Date of public support; the coordinates of the Order of the Minister; financial records of PhD students. The same platforms also provide evidence of the personal data of PhD students (contact details, address, telephone, e-mail), who have access to the school situation on the basis of personal account and password ([Annex 2.13](#)).

UMS is currently used by more than 24 Romanian universities. The faculties of the UVT structure have started using UMS since 2007, and at the IOSUD level, the system is implemented from the 2017-2018 academic year.

Based on the above, we find **completed indicator**.

**A.1.2.2. Completed indicator. The existence and use of an appropriate software program and evidence of its use to verify the percentage of similarity in all doctoral theses.*

At all levels of studies (licence, master's, doctoral degree) of the UVT, the Operational Procedure PO 07.27 on antiplagiarism verification, approved by the University Senate (https://www.valahia.ro/images/documente/PO%2007.27-anti-plagiarism_verification.pdf) is applied. The verification shall be made on a subscription basis to the www.sistemantiplagiat.ro platform used to detect the similarity of the texts ([Annex 2.16](#)). Created in 2002 by the Polish company *Plagiat.pl*, the platform has been launched in Romania since 2012, currently having as users of 54 universities (Academy of Economic Studies, University of Bucharest, University of Medicine and Pharmacy "Carol Davila", Military Technical Academy, etc.). For the text under analysis, two coefficients of similarity are calculated within the platform: for the calculation of the coefficient of similarity 1), all phrases discovered by the system in other documents are taken into account; for the calculation of the coefficient of similarity 2), only phrases whose length exceeds the required limit shall be taken into account. In the case of doctoral work, the thresholds considered acceptable are: 30% for the coefficient of similarity 1) and 5 % for the coefficient of similarity 2). Within the provisions of the Operational Anti-Plagiarism Verification Procedure (PO 07.27), it is explicitly stated that the provisions of the commission "the bachelor's, dissertation and doctoral work to be developed and presented "is subject to its provisions ([Annex 2.14](#)).

Since 2016, the similarity report is one of the pieces in the doctoral file that is submitted electronically, with electronic signature, on the platform for validation of the thesis by the CNATDCU.

The statistical situation on the resolution obtained on similarity coefficients for doctoral thesis in the field of doctoral studies Accounting - SDSEU from Oct. 2016 - is currently presented in Table 2.1. ([Annex 2.15](#)).

Table 2.1

Statistical situation on the resolution obtained on similarity coefficients for doctoral thesis held in the field of doctoral studies Accounting - SDSEU between Oct. 2016 - present

No.	Author	Coordinator	Report Date	CS1	CS2
1	Mihaela LIXANDRU	Prof. univ. dr. Ion CUCUI	2021-02-24 09:00	7,66%	4,0%
2	Diana Elena TOMA (NASTASIA)	Prof. univ. dr. Ion CUCUI	2020-12-22 20:35	3,25%	0,99%
3	Silvia Mihaela POPESCU	Prof. univ. dr. Ion CUCUI	2020-10-12 14:02	8,13%	2,1%
4	Mihai Andrei MIRICĂ	Prof. univ. dr. Ion CUCUI	2020-09-23 14:04	1,01%	0,0%

5	Adriana PăDURARU (HORAICU)	Prof. univ. dr. Ion CUCUI	2020-09-16 17:02	8,78%	2,19%
6	Rebeca Ioana BOSTAN	Prof. univ. dr. Ion CUCUI	2020-09-11 19:45	7,19%	1,83%
7	Stancioiu Mihaela Anda	Prof. univ. dr. Ion CUCUI	2020-09-01 11:00	8,92%	2,87%
8	Silviu Constantin NASTASIA	Prof. univ. dr. Ion CUCUI	2020-07-17 13:49	1,8%	0,7%
9	Cornelia Maria NIȚU	Prof. univ. dr. Ion CUCUI	2020-07-17 13:43	0,73%	0,06%
10	Florian Cristian FLOREA	Prof. univ. dr. Victor MUNTEANU	2020-06-02 09:15	13,1%	2,75%
11	Petrisor Danut GRUIA	Prof. univ. dr. Emilia VASILE	2019-09-15 12:14	4,29%	0,63%
12	Monica Petruța ZAMFIR (MAALYY)	Prof. univ. dr. Victor MUNTEANU	2019-04-04 19:30	6,22%	0,57%
13	Dorian Florin DAMIAN	Prof. univ. dr. Ion CUCUI	2019-02-21 14:00	8,62%	0,94%
14	Andrei Gheorge	Prof. univ. dr. Ion CUCUI	2019-02-04 16:12	12,9%	0,89%
15	Gheorghe (Damian) Aurelia	Prof. univ. dr. Ion CUCUI	2019-02-04 15:56	5,61%	0,35%
16	Roxana Maria MARIN	Prof. univ. dr. Ion CUCUI	2018-08-26 17:54	10,09%	2,45%
17	Dumitru Valentina	Prof. univ. dr. Ion CUCUI	2018-07-17 14:18	17,12%	2,26%
18	Margareta PENEASU	Prof. univ. dr. Victor MUNTEANU	2017-11-14 13:01	7,59%	1,68%
19	Munteanu Ciprian Costel	Prof. univ. dr. Ștefan POPA	2017-06-27 13:15	15,28%	3,31%
20	Simina (Munteanu) VERA	Prof. univ. dr. Victor MUNTEANU	2017-05-28 10:15	5,82%	0,71%
21	Adrian Nicolau	Prof. univ. dr. Ștefan POPA	2017-02-21 18:50	4,2%	0,71%
22	Ioana BUSUIOC	Prof. univ. dr. Ion CUCUI	2016-12-09 13:49	18,35%	4,87%
23	Cornel NIȚU	Prof. univ. dr. Ștefan POPA	2017-09-26 20:45	5,25%	1,54%

Based on the above, we find **completed indicator**.

A.1.3. The IOSUD makes sure that financial resources are used optimally, and the revenues obtained from doctoral studies are supplemented through additional funding besides governmental funding.

A.1.3.1. Completed indicator. Existence of at least one research or institutional / human resources development grant under implementation at the time of submission of the internal evaluation file, per doctoral study domain under evaluation, or existence of at least 2 research or institutional development / human resources grant for the doctoral study domain, obtained by doctoral thesis advisors operating in the evaluated domain within the past 5 years. The grants address relevant themes for the respective domain and, as a rule, are engaging doctoral students.

Periodically, research projects are contracted at the university level through competition or implementation agreements (contracts) that support the doctoral activity of students through the research

carried out. Some of them address accounting topics and involve PhD students, along with PhD leaders and teachers.

Thus, in the period 2018 - 2020, at the level of the Doctoral School was carried out the project "Excellence in doctoral and postdoctoral interdisciplinary research, career alternatives through entrepreneurial initiative", with the aim of supporting excellence in the entrepreneurial training of young researchers at doctoral and post-doctoral level, excellence based on an interdisciplinary approach, aimed at increasing the European sustainability of a career through innovative research initiatives and a wide range of activities such as lucrative initiative or by increasing employability: In this project UVT is part of a partnership under the coordination of the Bucharest Academy of Economic Studies and the beneficiaries were also four PhD students in the accounting field.

During the reporting period, four other research grants were carried out in which PhD students from the accounting field ([Annex 2.17a](#)) were included, three of which are coordinated by PhD leaders (Table 2.2).

Table 2.2

List of research grants involving PhD leaders/PhD students in the field of Accounting - SDSEU in the period 2016/2017 - 2020/2021

No	Project Title	Project Coordinator	No Contract	Period	Value
1	Collaboration in scientific research activity in financial audit of financial statements	Prof. univ. dr. Ion CUCUI	8066(84) /29.11.2017	December 2017- June 2018	\$8,000
2	Scientific research studies on financial management and consulting in the implementation of the innovative start-up project "Laboratory for electrochemistry and Surface Engineering based on electrolysis plasma techniques"	CS Sorina Geanina Stanescu	3766 /29.07.2020	August 2020 – September 2022	24,000 lei
3	Empirical research on improving accounting activity online	Prof. univ. dr. Ștefan POPA	2369(11) /19.04.2021	April 2021- May 2022	36,500 lei
4	Improving the accounting profession in the context of the use of information technologies	Prof. univ. dr. Ion CUCUI	3052(691) /21.05.2021	May 2021- December 2022	37,000 lei

**A.1.3.2. Completed indicator. The percentage of doctoral students active at the time of the evaluation, who for at least six months receive additional funding sources besides government funding, through scholarships awarded by individual persons or by legal entities, or who are financially supported through research or institutional / human resources development grants is not less than 20%.*

Through the research grants conducted during the reporting period we find that there are Doctoral students who have received or are receiving scholarships for periods of at least 6 months (Table 2.3). During the reporting period we identify 16 PhD students in the accounting field who are involved in scholarship research grants ([Annex 2.17b](#)).

The project "Excellence in doctoral and postdoctoral interdisciplinary research, career alternatives through entrepreneurial initiative" aims to support excellence in the entrepreneurial training of young researchers at the doctoral and postdoctoral level, excellence based on an interdisciplinary approach, aimed at increasing the European sustainability of a career through innovative research initiatives and in a wide range of activities such as lucrative initiative or by increasing employability; within this project the university is part of a partnership under the coordination of the Bucharest Academy of Economic Studies. PhD scholarships in the field of accounting were offered for a period of 12 months.

The project "Empirical research on improving accounting activity in the online environment" aims to identify relevant research that contributes to the development of accounting activity and stimulates PhD participants by granting scholarships as research reports are carried out, being awarded for a period

of 6 months.

Table 2.3

List of research grants involving PhD leaders/PhD students in the field of Accounting - SDSEU from Oct. 2016 - present

No.	Project Title	Project Coordinator	No Contract	Students with scholarship	No.
1	Excellence in doctoral and postdoctoral interdisciplinary research, career alternatives through entrepreneurial initiative	Prof. univ. dr. Delia Mioara POPESCU	POCU 125245	4	12 months
2	Empirical research on improving accounting activity online	Prof. univ. dr. Ștefan POPA	2369(11) /19.04.2021	6	6 months
3	Improving the accounting profession in the context of the use of information technologies	Prof. univ. dr. Ion CUCUI	3052(691) /21.05.2021	6	6 months
	total			18	

The project *"Improving the accounting profession in the context of the use of information technologies"* aims to motivate PhD participants by granting monthly scholarships for 6 months to carry out scientific papers to highlight the relationship between the accounting profession and information technologies.

In relation to the total number of PhD students in the field of Accounting (70), we ensure that completed indicator with a percentage of 23% (16/70).

**A.1.3.3. Completed indicator. At least 10% of the total amount of doctoral grants obtained by the university through institutional contracts and of tuition fees collected from the doctoral students enrolled in the paid tuition system is used to reimburse professional training expenses of doctoral students (attending conferences, summer schools, training, programs abroad, publication of specialty papers or other specific forms of dissemination etc.).*

IOSUD-UVT supports participation in conferences with international participation organized within the Valahia University of Targoviste (the Symposium of Doctoral Research is a manifestation of tradition organized at the level of IOSUD-UVT ([Annex 2.18a](#), [Annex 2.18b](#)), and PhD students in the field of Accounting are exempt from participation fees precisely to facilitate these types of activities. Thus, part of the 10% of the indicator is justified by the tax exemptions granted. PhD students also benefit from tuition fee exemptions or reductions according to the criteria approved by the University Senate.

On the other hand, the University occasionally supported the publication of reference scientific papers such as the dissemination of research whose fees of about 5504 lei placed the work in a journal in the red zone (Modelling Discrete Choice Variables in Assessment of Teaching Staff Work Satisfaction (2015). PLoS one 10(4): e0115735, doi:10.1371/journal.pone.0115735, ISSN 1932-6203. Article ISI, WOS:000352477800001, AIS₂₀₂₀=0.928).

At the same time, from 2020 onwards, a Senate decision (21/27.11.2019) supporting the publication of ISI articles by tenured teachers and PhD students has been implemented at the university level. The analysis of the centralised data relating strictly to participation in conferences ([Annex 2.30](#)) is in line with the indicator: thus in 2020 the amount of 8,695 lei respectively a percentage of 0.45% was allocated for the settlement of some publishing expenses and in 2021 the amount of 3,100 lei respectively 0.19%. On the other hand, some of the PhD students applied for the

settlement of expenses without having full documentation, which is why they did not receive funding. The beginnings are timid, but certainly, PhD students will be aware of the importance of these funds and will produce the necessary documentation to obtain settlement of training expenses.

A.2. Research infrastructure

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

A.2.1.1. Completed indicator. The venues and the material equipment available to the doctoral school enable the research activities in the evaluated domain to be carried out, in line with the assumed mission and objectives (computers, specific software, equipment, laboratory equipment, library, access to international databases etc.). The research infrastructure and the provision of research services are presented to the public through a specific platform. The research infrastructure described above, which was purchased and developed within the past 5 years will be presented distinctly.

The University provides free learning resources for each study program in libraries in classical or electronic format, and students, from all cycles, benefit from unfettered access to those resources (<https://biblioteca.valahia.ro/resurse-online>). The university's libraries have in addition to electronic access an appropriate number of volumes from the country and abroad and subscriptions to the main specialized magazines in the country and abroad for each discipline that defines a study program. Each library provides services for 12 hours daily, in two shifts (Monday to Friday from 08.00 to 20.00, and in session and Saturday from 08.00 to 14.00) and resources for procuring books and magazines, in several ways of public relations. Each library has a computerized program (Softlink Liberty 3) of bibliographic description with OPAC online. Ensuring learning resources is the responsibility of the university, faculties, departments and each teacher. At the institutional level, the library provides resources for learning through: acquisition of university courses and other publications, subscriptions to national and international journals as well as access to scientific databases, donations and national and international interlibrary loan, multiplication of teaching materials in printing or publication in the university publishing house ([Annex 1.41](#)).

The UVT Library is located on seven sites, amounting to an area of , plus the reading space of research centres and student dormitories (), with a number of 133,470 publications (1 October 2017); within library locations, students have access to 44 computing stations connected to a server (1634 m²1266 m² [Annex 1.31](#)).

In UVT, the ratio of available learning resources to students is established so that each student has free access to any resource, in accordance with the objectives and requirements of the study programmes. The University Library provides access to the Internet, Intranet, databases, and Liberty 3 library software via OPAC - its own database, for a significant number of PhD students. The number of textbooks, treatises, crestomations, anthologies, other bibliographical references covers, in large part, the requirements of university doctoral programs. All computers within UVT have an Internet connection. At the UVT level, an Intranet network operates which is served by a specialized compartment with its own staff: the Information Technology Bureau (BTI).

The UVT Library has its own operating procedures and the quality of the services provided has seen a substantial improvement, both as a result of investments for the development of the infrastructure of some subsidiaries and the permanent increase in the book fund.

The UVT strategy aimed to organize several research centres within the ICSTM, with a view to easy access of PhD students to specific equipment and facilities, as well as constant contact with the researchers and members of these centres. The research capacity of the institution is also highlighted by the possibilities offered to research institutes, researchers at home and abroad to use

in collaboration, the existing modern infrastructure within the ICSTM, through the Platform ERRIS (Engage in the Romanian Research Infrastructure System - WWW.ERISS.GOV.RO).

Since 2015, UVT has become the host institution for the Marie Curie Programme and there has been an increase in the number of databases accessible to researchers and PhD students within the institution: Thomson Reuters, Science Direct, Scopus, ProQuest.

SDSEU-DCO doctoral students have free access to the research laboratories of CCSCB and CCSMM, at ESF laboratories (outside the schedule - license/master), as well as at the other research facilities in the STRUCTURE of the ICSTM, to the extent they may facilitate the conduct of experiments, access to certain computing technical resources (hardware and/or software), in order to obtain results that the research they carry out (especially in the area of information technology with related sub-domains, but not limiting). Within the laboratories of the university, the free access of PhD students to resources, technical assistance, equipment and software equipment, with national and international recognition, with metrological checks within and complete documentation on the use, maintenance and working mode for the use of maximum technical possibilities is facilitated.

The educational premises in which the teaching and research activity is carried out are owned by the university or in use, under contracts of convenience. The situation of the educational premises at university level is set out in [Annex 1.30](#). Doctoral students of SDSEU - DCO have free access (outside the timetable - license/master) to the research laboratories of the Faculty of Economic Sciences, as the main research infrastructure available to them ([Annex 1.39](#)). The building body in which the ESF operates is located on a new modern campus, inaugurated in May 2016. The educational spaces in this building body comprise two amphitheatres, 18 classrooms, seminary and other teaching activities, seven laboratories, a book store and a library.

The teaching and research laboratories shall have equipment and means of operation corresponding to the current state of development of scientific knowledge and the requirements of the compulsory subjects in the curricula, which have provided, through the discipline sheets, for laboratory activities, being comparable to those used in developed universities in Europe and with international good practice.

UVT continuously provides the financial sources necessary to carry out teaching and research activities. The provision of classrooms/seminars and teaching and research laboratories corresponds to the current state of development of scientific knowledge and is comparable to that of developed universities in Europe and with international best practices.

The scientific research developed and supported within the university is generally one of the most important methods of training both PhD students and teaching and research staff, educating university students for innovation regardless of the form of study. Therefore, a central component of the UVT research strategy ([Annex 1.07a](#)) considers the integration of research as a fundamental factor in the preparation of students, in becoming efficient and performing in a knowledge-based society as well as in preparing them for a higher level of study.

A permanent priority for the research activity is to attract, together with the university's PhD students, as many students, master's students and specialists from other institutions in the country and abroad in the scientific research activity by:

- Stimulating the involvement of PhD students, together with master's and bachelor's students, in the research activity by participating them as members of the research centres within the ICSTM;
- Participation of PhD students, master's and bachelor's students, together with teaching and research staff in various scientific events and competitions (prizes obtained by students: prize for innovative products at the First Simulated Enterprise Fair in Bucharest - February 2015; first and second prize in the Romanian Business Challenge contest - April 2015 and first prize for best advertising spot – Simulate enterprise Fair , Ploiești - April 2015);

- The Business Incubator and the Technology Transfer Centre in Priboiu Industrial Park, inaugurated in May 2014, represent the location where the CCSCB and CCCSM research centres operated for a period;
 - Participation in national/European projects to stimulate research activities, either with national or European funding or with funding from the economic environment;
 - Boosting the participation of own teaching and research staff in national, European and international research programmes (e.g. submission and approval of applications for the Young Researchers competition, submission and approval of FP7 projects);
 - Promotion of the Student Centre for Entrepreneurship and Business Management and the annual organization of the Young Entrepreneurs' Fair in the virtual environment.
- Based on what is shown, we find **completed indicator**.

A.3. Quality of human resources

A.3.1. At the level of each domain there are sufficient qualified staff to ensure the conduct of doctoral study program.

A.3.1.1. **Partially completed indicator.** *Minimum three doctoral thesis advisors within that doctoral domain, and at least 50% of them (but no less than three) meet the minimum standards of the National Council for Attestation of University Degrees, Diplomas and Certificates (CNATDCU) in force at the time when the evaluation is carried out, which standards are required and mandatory for obtaining the enabling certification.*

Currently, five PhD leaders work in the field of doctoral studies Accounting (SDSEU-UVT): Prof. univ. dr. Veronica ȘTEFAN, Prof. univ. dr. Victor MUNTEANU Prof. univ. dr. Ion CUCUI, Prof. univ. dr. Ștefan POPA and Prof. univ. dr. Emilia VASILE. The orders of the Minister of Education and Scientific Research, for conferring the title of doctoral leader, for the teachers named above, are given in [Annex 1.35](#). and the presentation of each leader is in accordance with [Annex 1.38a](#) and [Annex 1.38b](#).

Conform the score sheets submitted in the Annex, three of the PhD leaders in the field of PhD Accounting, meet the minimum CNATDCU standards for the score as follows:

No crt.	Ph.D. leader	P score	C score	S Score	Status
1	Prof. univ. dr. Veronica ȘTEFAN	3,71	7,75	11,46	Fulfilled
2	Prof. univ. dr. Ion CUCUI	2,38	5,00	7,38	Fulfilled
3	Prof. univ. dr. Emilia VASILE	2,19	3,00	5,19	Fulfilled
4	Prof. univ. dr. Ștefan POPA	0,50	0,00	0,50	Unfulfilled
5	Prof. univ. dr. Victor MUNTEANU	0,62	3,75	4,37	Unfulfilled

Each PhD leader is concerned in fully meeting the general and specific criteria for better visibility. At the same time, within the faculty of economic sciences, which constitutes the basis for the selection of the members of the guidance committees, we identify four associate professor who can start or are in preparation for obtaining the certificate of abilitation: Marius COMAN, Valentin RADU, Gabriel CUCUI and Florin RADU. This will ensure a base of holders - PhD leaders who will have the criteria met and who will ensure the sustainability of the field. The score sheets of the PhD leaders are presented in [Annex 2.19a](#).

*A.3.1.2. **Partially completed indicator.** A.3.1.2. *At least 50% of all doctoral advisors have a full-time employment contract for an indefinite period with the IOSUD.*

Of the five PhD leaders working in the field of PhD Accounting, at the moment there is only one employee with an open-ended employment contract (Prof. univ. dr. Veronica ȘTEFAN) representing

20% of the total managers. At the same time, the success of the empowerment for some of the teachers of the Faculty of Economic Sciences, the Department of Accounting - Finance Banks and their affiliation to the Doctoral School, the field of Accounting, will ensure the prerequisites of fulfilling this indicator until the time of the visit.

A.3.1.3. Completed indicator. *The study subjects in the education program based on advanced higher education studies pertaining to the doctoral domain are taught by teaching staff or researchers who are doctoral thesis advisors / certified doctoral thesis advisors, professors / CS I or lecturer / CS II, with proved expertise in the field of the study subjects they teach, or other specialists in the field who meet the standards established by the institution in relation with the aforementioned teaching and research functions, as provided by the law.*

The subjects in the training programme based on advanced university studies related to the doctoral field Accounting - IOSUD UVT ([Annex 2.20](#), [Annex 2.21](#)) are supported by the following teachers, as follows:

- *the course Methodology of scientific research* is supported by Prof. univ. dr. Marius Petrescu, PhD leader;
- *the Ethics and Academic Integrity* course is supported by Prof. univ. dr. Marius Petrescu, PhD leader;
- *the cost analysis and management* course is supported by Prof. univ. dr. Ion Cucui, PhD leader;
- *the econometric modelling* course is supported by Prof. univ. dr. Ion Cucui, PhD leader;
- *the course Computerised Research Techniques and Instruments, applied in the accounting* is supported by Prof. univ. dr. Veronica Ștefan, PhD leader;
- *the computerized management accounting* course of the company is supported by Prof. univ. dr. Veronica Ștefan, PhD leader;

The analysis of the correlation between the discipline taught, the quality of the course holder and his experience demonstrated by the CV and the list of works, determines the fulfilment of the indicator.

***A.3.1.4. Completed indicator.** *The percentage of doctoral thesis advisors who concomitantly coordinate more than 8 doctoral students, but no more than 12, who are themselves studying in doctoral programs does not exceed 20%.*

At present 2 out of 5 leaders fall within the range represented by 8-12 PhD students: Prof. Dr. Veronica Ștefan (8 PhD students) and Prof. Dr. Emilia Vasile (8 PhD students). The situation of PhD students registered with the other three leaders is presented as follows: prof dr. Ion CUCUI (21 PhD students), Prof. Dr. Popa Ștefan (15 PhD students), Prof. Dr. Victor MUNTEANU (18 PhD students).

According to the decision of the Senate of the University "Valahia" of Targoviste nr. 130 F, dated 10 September 2013, *"The maximum number of Doctoral students, who are in the three years of doctoral studies, who can be coordinated simultaneously by a Doctoral leader as follows: Doctoral School of Economic and Humanities Sciences - 32 Doctoral students; Doctoral School of Engineering Sciences - 18 Doctoral students"*. ([Annex 1.37](#))

The analysis of the situation of current PhD students ([Annex 2.32](#)) and the centralisation of doctoral leaders' proposals on expulsions at the end of the academic year 2020/2021 will lead to the fulfilment of the indicator which, at the moment, is at 60% in structure and 20% on average.

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

A.3.2.1. Completed indicator. *At least 50% of the doctoral thesis advisors in the evaluated domain have at least 5 Web of Science - or ERIH-indexed publications in magazines of impact, or other achievements of relevant significance for that domain, including international-level*

contributions that indicate progress in scientific research - development - innovation for the evaluated domain. The aforementioned doctoral thesis advisors enjoy international awareness within the past five years, consisting of: membership on scientific boards of international publications and conferences; membership on boards of international professional associations; guests in conferences or expert groups working abroad, or membership on doctoral defense commissions at universities abroad or co-leading with universities abroad. For Arts and Sports and Physical Education Sciences, doctoral thesis advisors shall prove their international visibility within the past five years by their membership on the boards of professional associations, membership in organizing committees of arts events and international competitions, membership on juries or umpire teams in artistic events or international competitions.

Four of the five PhD leaders who are part of the evaluated doctoral field collective, they are co-authors of representative Web of Science-indexed publications and have international visibility ([Annex 2.19b](#)).

We list five of their representative publications, as well as elements of international visibility during the period evaluated.

INDEXED WEB of Science PUBLICATIONS

Prof. univ. dr. VERONICA ȘTEFAN

1. Dragomir, O.; Dragomir, F.; **Veronica ȘTEFAN**; Minca, E., Adaptive Neuro-Fuzzy Inference Systems as a Strategy for Predictive and Controlling the Energy Produced from Renewable Sources, Journal Energies 2015, 8(11), Resilience of Energy Systems, 13047-13061, doi:10.3390/en81112355, ISSN 1996-1073, CODEN: ENERGY, Impact Factor: 2.676, WOS:0003656800042. <http://www.mdpi.com/1996-1073/8/11/12355/html>
2. Stanescu I., **Veronica ȘTEFAN**, Neagu G., Cîrnu C., Renewable Energy Decision Support Systems: The Challenge of Data Integration, Studies in Informatics and Control, ICI PUBLISHING House, ISSN 1220-1766, Volume 24, Issue 2/2015, pp. 191-200, Inspec database, Doaj, Google Scholar, SCPIO, Philadelphia-based Institute of Scientific Information (ISI) / Thomson Scientific-SCIEx, Journal Metric Values 2013 - Journal Impact Factor (JIF): 1,020, <https://doi.org/10.24846/v24i2y201507>, WOS:000357361700007, <https://sic.ici.ro/volume24-issue2-2015/>
3. Lungu I., Ivan I. A., Rakotondrabe M., Noveanu S., **Veronica ȘTEFAN**, Proud D., Design and Control of a Series of Linear and Rotary Actuators based on Shape Memory Alloy Wires, Journal of Control Engineering and Applied Informatics, Vol. 19, No.2, pp. 80 -89, ISI Impact Factor: 0.698, WOS:000404695500009 <http://ceai.srait.ro/index.php?journal=ceai&page=issue&op=view&path%5B%5D=311>
4. Dragomir O., Dragomir F., **Veronica ȘTEFAN**, Minca E., Adaptive Neuro - Fuzzy Inference Systems - an Alternative Forecasting Tool for Promers, Studies in Informatics and Control, ICI PUBLISHING House, ISSN 1220-1766, Volume 24(3), Issue 3/2015, pp. 351-360, Inspec database, Doaj, Google Scholar, SCPIO, Philadelphia-based Institute of Scientific Information (ISI) / Thomson Scientific-SCIEx, Journal Metric Values 2013 - Thomson Reuters Impact Factor: 1,020, <https://doi.org/10.24846/v24i3y201512>, WOS:000362241800012 <https://sic.ici.ro/volume24-issue3-2015/>
5. Stanescu, Ioana , Stefan Antony, **Veronica ȘTEFAN**, Hamza-Lup Felix, "Mobile Knowledge Management Toolkit", The European Conference on eLearning, Bari, Italy, 29-30 October 2009, listed in the Thomson Index to Scientific and Technical ISI Proceedings (ISTP/ISI) and Social Sciences & Humanities

Prof. univ. dr. ION CUCUI

1. Cucui, G. **Cucui, I.** Anica-Popa, Using Web Mining Technologies to Improve Competitive Intelligence Capabilities: A Historical Perspective, Transformations in Business & Economics, Vol. 9, No. 1, Supplement A, 2010, pp. 461-471, ISSN 1648-4460, WOS:000277354800015 https://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=1&SID=F4UlsYUIQ3cPn1ZZb16&page=1&doc=1

2. **Cuckoo, I.** Hurjui, I., Systemic Approach of the Financial-accounting Control During the Stage of Drawing up and Execution of the Construction-assembly Investment Projects, Metallurgia International, vol. XV (2010), ISI, Special Issue No. 6, ISSN 1582-2214, WOS:000277598600018
https://www.researchgate.net/publication/295690870_SYSTEMIC_APPROACH_OF_THE_FINANCIAL-ACCOUNTING_CONTROL_DURING_THE_STAGE_OF_DRAWING_UP_AND_EXECUTION_OF_THE_CONSTRUCTION-ASSEMBLING_INVESTMENT_PROJECTS/comments
3. **Cucui I.**, Robescu O., Stegaroiu I., Petrescu M., Knowledge Management and Impact on Governance of Romanian Universities, Proceedings of the 11th European Conference on Knowledge Management, ECKM 10, September 2010, ISBN: 978-1-906638-71-9; IDS; BSE10
https://www.researchgate.net/publication/284813144_Romanian_University_Governance_In_The_Knowledge_Society
4. Constantinescu A., Badea L., **Cucui I.**, Ceausu G., Neuro-Fuzzy Classifiers for Credit Scoring, Proceedings of the 8th WSEAS International Conference on Management, Marketing and Finance, Penang, Malaysia, 23/25 March 2010, ISI, pg. 132-137, ISBN 978-960-474-168-7; ISSN 1790-5117
https://scholar.google.ro/scholar?q=Neuro-Fuzzy+Classifiers+for+Credit+Scoring&hl=ro&as_sdt=0&as_vis=1&oi=scholar
5. Man M., **Cuckoo I.**, Dima I.C., Stegaroiu I., Badea L., Cost Occurred by Implementing the Logistic Study into the Company, 2nd World multiconference on Applied Economics, Business and Development (AEBD'10), Kantaoui, Sousse, Tunisia, 3/6.05.2010, published by WSEAS Press, ISSN: 1790-5109, ISBN: 978-960-474-184-7
https://scholar.google.ro/citations?hl=ro&user=H_EEHUsAAAAJ#d=gs_md_cita-d&u=%2Citations%3Fview_op%3Dview_citation%26hl%3Dro%26user%3DH_EEHUsAAAAJ%26citation_for_view%3DH_EEHUsAAAAJ%3AWF5omc3nYN0C%26tzm%3D-1800

Prof. univ. dr. Victor MUNTEANU

1. **Munteanu, Victor.** "The evolution of the internal audit." Metallurgy International 14.4 (2009): 74-78.
https://scholar.google.ro/citations?hl=ro&user=OqZqb8wAAAAJ&view_op=list_works&sortby=pubdate
2. **Munteanu, Victor.** "The objectives of the internal control in the context of fair presentation to the financial statements." Metallurgy International 14.4 (2009): 79-81. https://scholar.google.ro/citations?hl=en&user=OqZqb8wAAAAJ&view_op=list_works&sortby=pubdate
3. **Munteanu, Victor;** Zaharia, Dragos Laurentiu. Current Trends in Internal Audit, 5th World Conference on Educational Sciences (WCES) Location: Rome Sapienza Univ, Rome, ITALY Date: FEB 05-08, 2013, Procedure Social and Behavioral Sciences Volume: 116 Pages: 2239-2242 Published: 2014
<https://www.sciencedirect.com/science/article/pii/S1877042814005680>
4. **Munteanu, Victor,** and Narcisa Andrei-Coman. Modern methods for underlying the revenue and expense budget in higher education institutions from Romania based on the criteria of cost-efficiency. Conference: 3rd World Conference on Educational Sciences (WCES) Location: Bahcesehir Univ, Istanbul, TURKEY Date: FEB 03-07, 2011 Procedure-Social and Behavioral Sciences 15 (2011): 2445-2448. <https://www.sciencedirect.com/science/article/pii/S1877042811006719>
5. Stanciu, Jeni Aura; Ion, Claudia; **Munteanu, Victor** Improving The Accounting - Financial Informational System With A View To Managerial Decision Making In The Context Of Economic Crisis Conference: 18th International Economic Conference on Crisis After the Crisis - Inquiries from a National European and Global Perspective Location: Sibiu, ROMANIA Date: MAY 19-20, 2011 CRISIS AFTER THE CRISIS: INQUIRIES FROM A NATIONAL, EUROPEAN AND GLOBAL PERSPECTIVE, VOL IV Pages: 625-631 Published: 2011 https://scholar.google.ro/citations?hl=ro&user=OqZqb8wAAAAJ&view_op=list_works&sortby=pubdate

Prof. univ. dr. Emilia VASILE

1. The Restructuring of Romanian Agriculture, authors **Emilia Vasile,** Mariana Bălan, Daniela Mitran, Ion Croitoru, Romanian Agricultural Research Nr.28/2011, pp. 263 https://www.researchgate.net/publication/267698284_The_restructuring_of_Romanian_agriculture
2. Consolidation of Audit Functions in Public Entities Setting the Size of the Internal Audit Composition and the Manner of Development of the Risk Register, authors **Emilia Vasile,** Daniela Mitran, Claudia Șerban, Metallurgia International Magazine, ISI Quota, no. 1/2009 special, pg. 9

3. Logistics Framework in Mass Customization Manufacturing, authors **Emilia Vasile**, Daniela Mitran, Popescu Marin, *Metalurgia International Magazine*, no.3/2009, ISI Quota, pg. 58 https://www.researchgate.net/publication/291994289_Logistics_framework_in_mass_customization_manufacturin_g
4. Implementing the Managerial Control System in Romania, authors Ghita Marcel, Emilia Vasile, Popescu Marin, *Metalurgia International Magazine*, nr. 3/2009, pg. 52 https://www.researchgate.net/publication/298172288_Implementing_the_managerial_control_system_in_Romania
5. The Reorganization of the Internal Control System Within Public Entities, authors Emilia Vasile, Marcel Ghita, Marin Popescu, Daniela Mitran, Dorina Poanta, *Romanian Agricultural Research* No. 25/2008, pp. 107 https://www.researchgate.net/publication/293663724_The_reorganization_of_the_internal_control_system_within_public_entities

In terms of international visibility over the past 5 years, four of the PhD leaders have made outstanding contributions.

Prof. univ. dr. Veronica ȘTEFAN

Membership in scientific committees of international conferences (in the last 5 years):

- eLSE - International conference eLSE - UNAp Bucharest, 2009- present.
- ICVL - Conference for Virtual Education CNIV - University of Bucharest, 2010- present.
- Member of the Scientific Committee of the International CONFERENCE SCM4ECR, 2016
- Member of the Scientific Committee of *Polish Journal of Management Studies*, PJMS, Czeztokowa University of Technology, Poland, 2010 - 2018

Membership in the boards of international professional associations (in the last 5 years)

- National Contact Point for ITC (Information and Communications Technology) in the European Horizon 2020 programme (2009- present)
- Member CEDIMES (*Centre of Enudes on the Development International and the Economic Movements and Sosoci*)
- Member of INSTICC (*Institute for Systems and Technologies of Information Control and Communication*)
- Member of JICA Alumni, 2005- present, as a former participant and holder of the JICA (Japan International Cooperation Agency) Certificate, for the completion of the course "*Promotion of eGovernment and Vital Local Economy*", 2004, Gifu Japan

Guesting status at conferences or expert groups held abroad (in the last 5 years)

- European project evaluator FP7; panel evaluation 8-12 October 2012, Brussels
- National Contact Point for ITC in the European Horizon 2020 programme (2009- present)
- Participant PNC ITC 2018, 4-6 December, Vienna
- Participant PNC ITC 2017, 9-10 November, Budapest
- Participant PNC ITC 2016, 26-27 September, Bratislava

Prof. univ. dr. Emilia VASILE

Membership in scientific committees of international publications (in the last 5 years)

- Harvard Squares Symposium International Scientific Board Business and Economics <http://www.scientificpress.org/symposium/board.htm> , 2016- present
- The Scientific Press Cambridge, MA - International Scientific Board - Business and Economics <http://www.scientificpress.org/press/about.htm>, 2017- present

Membership in scientific committees of international conferences (in the last 5 years):

- Coordinator of the International Scientific Conference of Teachers, 11th edition, Challenges of the Modern Economy in the Context of Globalization", University "Athenaeum", 18-20 June 2020.

- Coordinator of the International Scientific Conference of Teachers "Challenges of the modern economy in the context of globalization", University "Athenaeum", 10th edition, 24-25 May 2019
- Member of the Organizing Committee and the Editorial and Academic Review Committee of the International Conference "Human Dignity and Religious Freedom", Bucharest, Parliament Palace of 1-3 October 2019, published in vol. Journal of Freedom of Conscience, vol.7, no.1, 2019.
- Coordinator of the International Scientific Conference of Teachers "Challenges of the modern economy in the context of globalization", University "Athenaeum", 9th edition, 17-19 May 2018
- Member of the Organizing Committee of the International Conference "The Idea of National Unity, Freedom of Conscience and the Principles of Democratic Society", Bucharest, Parliament Palace of 14-15 November 2018, published in vol. Journal of Freedom of Conscience, vol.6, No.1, 2018
- Member of the Organizing Committee of the International Scientific Conference organized in Ploiesti, 20 November 2017 and published in vol. "Reform - 500 years of theological, ecclesiastical and social impact", Risoprint Publishing House, Cluj-Napoca, 2017, ISBN 978-973-53-2143-7
- Coordinator of the International Scientific Conference of Teachers, 8th edition, 18-20 May 2017, University "Athenaeum" "Challenges of the modern economy in the context of globalisation"

Membership in the boards of international professional associations (in the last 5 years)

- Member Editorial Board RAIS Journal for Social Sciences:
<http://journal.rais.education/index.php/raiss/about/editorialTeam>
- Editorial Board Member SCIENTIA MORALITAS - International Journal of Multidisciplinary Research: <http://scientiamoralitas.com/index.php/sm/about/editorialTeam>
- Member Organizing & Scientific Committee RAIS Conferences:
<http://rais.education/scientific-committee/>
- Member Organizing & Scientific Committee ConScienS Conferences:
<http://society.education/committees/>
- Member Organizing & Scientific Committee Unequal World:
<http://unequal.world/committees/>
- Member The Scientific Press Cambridge, MA - International Scientific Board - Business and Economics <http://www.scientificpress.org/press/about.htm>,

Guesting status at conferences or expert groups held abroad (in the last 5 years)

- Stage 1 How to create a business plan and how to finance the business activity, Agreement visiting base, 21.11.2016, AL MAHALA AL KUBRA University, Egypt
- Stage 2 Risks of international financial investments - a case study, Agreement visiting basis, 30.11.2017, AL MAHALA AL KUBRA University, Egypt
- The Management of Businesses Through Information Systems, International Conference "Globalization Economic, Social and Moral Implications" Section 3 Costs and Benefits of Globalization, April 7- - 8, 2017, Beltsville, Maryland, USA; ISBN: 978-1-945298-06-6
- Stage 3 Risks of international financial investments - a case study, Agreement visiting basis, 03.12.2018, AL MAHALA AL KUBRA University, Egypt
- Stage 4 Strategy for Higher Education in Romania. Horizons 2020-2040, Agreement visiting base, 23.11.2019, AL MAHALA AL KUBRA University, Egypt
- Stage 5 The financial audit methodology in Romania, Agreement visiting base, 24.04.2021, AL MAHALA AL KUBRA University, Egypt

Prof. univ. dr. Victor MUNTEANU

Membership in scientific committees of international conferences

- International Conference - Contemporary Challenges for the Society in the Context of the Recent Economic and Social Changes"- 3rd Edition - 2019
- International Conference - Contemporary Challenges for the Society in the Context of the Recent Economic and Social Changes"- 2nd Edition - 2018
- International Conference - Contemporary Challenges for the Society in the Context of the Recent Economic and Social Changes"- 1st Edition - 2017

Prof. univ. dr. Ion CUCUI

Membership in scientific committees of international publications (in the last 5 years)

- Revue Valeque d'Enudes Economiques, ISSN 2067-9459 - 2009-present
- Valahian Journal of Economic Studies, ISSN 2067-9440 - 2009-present
- Annals of the Academy of Romanian Scientists, Series on Economy, Law and Sociology, ISSN 2068-200X - 2015 -present

Membership in scientific committees of international conferences (in the last 5 years):

- Member of the Scientific Committee of the International Conference "ACCOUNTING AND FINANCE - THE GLOBAL LANGUAGES IN BUSINESS", 16 April 2021, PITESTI, ROMANIA
- Member of the Scientific Committee of the International Conference "ACCOUNTING AND FINANCE - THE GLOBAL LANGUAGES IN BUSINESS", 24 April 2020, PITESTI, ROMANIA
- Member of the Scientific Committee of the International Conference "Contemporary Challenges for the Society in the Context of the Recent Economic and Social Changes" - 3rd Edition - JUNE 20 - 22, 2019, Targoviste, Romania
- Member of the Scientific Committee of the International Conference "ACCOUNTING AND FINANCE - THE GLOBAL LANGUAGES IN BUSINESS", 12 April 2019, PITESTI, ROMANIA
- Member of the Scientific Committee of the International Conference "Global interferences of knowledge society" 16th - 17th November 2018 Targoviste, Romania
- Member of the Scientific Committee of the International Conference „GLOBALIZATION, INNOVATION AND DEVELOPMENT. TRENDS AND PROSPECTS (G.I.D.T.P.)", MAY 16-17, 2018, Alexandria, Romania
- Member of the Scientific Committee of the International Conference "ACCOUNTING AND FINANCE - THE GLOBAL LANGUAGES IN BUSINESS", 23 March 2018, PITESTI, ROMANIA
- Member of the Scientific Committee of the International Conference "Contemporary Challenges for the Society in the Context of the Recent Economic and Social Changes" - 2nd Edition - JUNE 20 - 22, 2017, Targoviste, Romania
- Member of the Scientific Committee of the International Conference "ACCOUNTING AND FINANCE - THE GLOBAL LANGUAGES IN BUSINESS" 2nd Edition, 17 March 2017, PITESTI, ROMANIA
- Member of the Scientific Committee of the International Conference „GLOBALIZATION, INNOVATION AND DEVELOPMENT. TRENDS AND PROSPECTS (G.I.D.T.P.)", MAY 11-13, 2017, Alexandria, Romania
- Member of the Scientific Committee of the International Conference "Global interferences of knowledge society" 7-8 October 2016, Targoviste, Romania

- Member of the Scientific Committee of the International Conference "ACCOUNTING AND FINANCE - THE GLOBAL LANGUAGES IN BUSINESS", March 2016, PITESTI, ROMANIA

Membership in the boards of international professional associations (in the last 5 years)

- Director of the Romanian branch of the CEDIMES Institute (Centre des Etude des Développements Internationaux des Mouvements Economiques et Sociux - Institut de recherches de la Francophonie)
- Vice-President of the CEDIMES Institute

The score sheets of the PhD leaders are presented in [Annex 2.19a](#) and [Annex 2.19b](#) and the performance ratio is 80% (4/5).

**A.3.2.2. Completed indicator. At least 50% of the doctoral thesis advisors in a specific doctoral study domain continue to be active in their scientific field, and acquire at least 25% of the score requested by the minimal CNATDCU standards in force at the time of the evaluation, which are required and mandatory for acquiring their enabling certificate, based on their scientific results within the past five years.*

For the fundamental field of Economic Sciences, the minimum CNATDCU standards in force at the time of the evaluation provide for a minimum score of a total of 4 points, i.e. a minimum of 2 points in the case of publications and a minimum of 1.2 points in the case of quotations.

Completed indicator - three of the five PhD leaders, according to the attached score sheets, based on the scientific results of the last five years, summarised in the following table 2.4:

Table 2.4

Statement of meeting the scoring criteria

No	Ph.D. leader	Total P score	Total C score	Total S score	S of which in the last 5 years
1	Prof. univ. dr. Veronica ȘTEFAN	3,71	7,75	11,46	8,58
2	Prof. univ. dr. Ion CUCUI	2,38	5,00	7,38	4,97
3	Prof. univ. dr. Emilia VASILE	2,19	3,00	5,19	2,75
4	Prof. univ. dr. Ștefan POPA	0,50	0,00	0,50	0,00
5	Prof. univ. dr. Victor MUNTEANU	0,62	3,75	4,37	0,00

- Points related to publications related to prof. univ. dr. Veronica Ștefan is 0.83 points, the quote score is 7.75 and a total of 8.58 points;

- Points related to publications related to prof. univ. dr. Ion Cucui is 1.22 points, the quote score is 3.75 and a total of 4.97 points;

- Points related to publications related to prof. univ. dr. Emilia Vasile is 0.50 points, the score for quotes is 2.25 and a total of 2.75 points.

B. EDUCATIONAL EFFECTIVENESS

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

B.1.1. The institution organizing doctoral studies has the capacity to attract candidates from outside the higher education institution or a number of candidates exceeding the number of seats available.

**B.1.1.1. Completed indicator. The ratio between the number of graduates of masters' programs of other higher education institutions, national or foreign, who have enrolled for the doctoral admission contest within the past five years and the number of seats funded by the state*

budget, put out through contest within the doctoral domain is at least 0.2 or the ratio between the number of candidates within the past five years and the number of seats funded by the state budget put out through contest within the doctoral studies domain is at least 1,2.

The statement of the achievement of the indicator (Accounting Field) is shown in Table 2.5. both variants of the calculation of the indicator are fulfilled.

Table 2.5

Determination of the indicator achievement report

Year	Number of master's graduates from other higher education institutions enrolled in the admission contest	Number of places financed from the state budget up for competition in the doctoral school	Indicator achievement report
2016	4	1	4
2017	10	1	10
2018	12	0	12
2019	6	0	6
2020	10	0	10
Year	Number of candidates admitted to the admission contest	Number of places financed from the state budget up for grabs in the doctoral school	Indicator achievement report
2016	11	1	11
2017	18	1	18
2018	23	0	23
2019	12	0	12
2020	15	0	15

During the reporting period, the ratio between the number of master-level graduates of other higher education institutions in the country or abroad who have entered the competition for admission to university doctoral studies in the last five years and the number of places financed from the state budget entered in the doctoral school is super unitary. Even if no funds have been allocated for the Accounting field in recent years, the number of candidates who have completed master's studies at other universities exceeds 50% of the number of registered candidates ([Annex 2.33](#)).

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

****B.1.2.1. Completed indicator.*** Admission to doctoral study programs is based on selection criteria including: previous academic, research and professional performance, their interest for scientific or arts/sports research, publications in the domain and a proposal for a research subject. Interviewing the candidate is compulsory, as part of the admission procedure.

An interview with the applicant is a mandatory part of the admission procedure as provided for in the operational admission procedure PO 07.28 - Organisation and conduct of admission in the cycle of doctoral studies ([Annex 2.38](#)).

Art. 12 of the Methodology of organisation and conduct of the competition for admission to doctoral studies ([Annex 1.32](#)) provides for the list of scientific works, as one of the pieces that may form part of the admission file.

Admission is also based on a theme ([Annex 2.34](#)) and within the framework of the Institutional Regulation on the organisation and conduct of university doctoral programmes ([Annex 1.34](#)), Title 5, Admission to doctoral studies, Article 22, paragraph 1 provides for the following: Indifferent in the field, the competition for admission to doctoral studies consists of an interview in which the candidate's scientific concerns, research skills and the proposed theme for the doctoral thesis are analysed.

B.1.2.2. Completed indicator. *The expelling rate, including renouncement / dropping out of doctoral students 3, respectively 4, years after admission does not exceed 30%*

The statement of the achievement of the indicator (Accounting Field) is shown in Table 2. 6. The following shall be

In general, the number of Doctoral students who drop out is relatively small. The annual value of dropouts is a maximum of 3 and during the reporting period 9 PhD students dropped out of a total of 79 enrolled during the period.

Table 2.6

University year	Number of Doctoral students enrolled	Number of Doctoral students who dropped out of school in the first two years after admission					Drop-out rate in the first two years after admission
		2016 – 2017	2017 – 2018	2018 – 2019	2019 – 2020	2020 - 2021	
2016 – 2017	11	1	0	1	-	-	2/11= 1,8,18% ;
2017 – 2018	18	-	2	0	1	-	3/18= 16,67% ;
2018 – 2019	23	-	-	1	0	0	1/23= 4.35%
2019 – 2020	12	-	-	-	3	0	3/12= 25.00%
2020 – 2021	15	-	-	-	-	0	0/23= 0.00%
total	79	1	2	2	4	0	9/79= 11,39%

B.2. The content of doctoral programs

B. 2.1. The training program based on advanced university studies is appropriate to improve doctoral students' research skills and to strengthen ethical behavior in science..

B.2.1.1. Completed indicator. *The training program based on advanced academic studies includes at least 3 disciplines relevant to the scientific research training of doctoral students; at least one of these disciplines is intended to study in-depth the research methodology and/or the statistical data processing.*

The training programme based on advanced university studies comprises three subjects relevant to the training in scientific research of PhD students, as follows: Methodology of scientific research; Ethics and academic integrity and, respectively, econometric and statistical methods used in scientific research. The in-depth study of these subjects aims at the formation of skills and abilities in the field of statistical data processing, interpretation and presentation of results obtained at the same time as strengthening ethical behaviour in scientific research. The education plan of the field is set out in [Annex 1.36](#).

B.2.1.2. Completed indicator. *At least one discipline is dedicated to Ethics and Intellectual Property in scientific research or there are well-defined topics on these subjects within a discipline taught in the doctoral program*

The training program based on advanced university studies, in all fields within the SDSEU within IOSUD UVT, including in the field of Accounting, comprises a distinct discipline dedicated to ethics in scientific research and intellectual property called Ethics and academic integrity and the learning results are evaluated by examination. ([Annex 1.36](#), [Annex 2.21](#)).

B.2.1.3. Completed indicator. *The IOSUD has mechanisms to ensure that the academic training program based on advanced university studies addresses „the learning outcomes”, specifying the knowledge, skills, responsibility and autonomy that doctoral students should acquire*

after completing each discipline or through the research activities.¹

Each study/specialisation programme within the UVT is based on the correspondence between learning results, i.e. research in the case of master's or doctoral degrees, and university qualification. A study programme shall be presented in the form of a package of documents which includes: the general and specific objectives of the programme; the curriculum with the weights of the subjects expressed by ECTS study credits and the subjects ordered successively during schooling; the records of the subjects included in the curriculum, i.e. the learning results expressed in the form of cognitive, technical or professional and affective-value skills that are achieved by a discipline; the way of examination and evaluation in each discipline, taking into account the planned results; the manner of organisation and the content of the examination for completion of studies, as a summary examination certifying the assimilation of cognitive and professional competences corresponding to university qualification. The quality of the university programmes for each doctoral field is ensured, inter alia, by the content of the curriculum structured both on advanced knowledge subjects (imposed, optional or optional) completed in the first year of study and completed with the examination, and by the content of the subjects for complementary training, i.e. the scientific research activity of the second and third years of study.

The discipline sheets reflect the concerns of staff and management structures at the level of the Doctoral School of Teaching to focus the educational approach on the results of learning. The courses address theoretical and especially methodological aspects, but focus on their applicability in scientific papers written by PhD students. The discipline sheets shall include, inter alia, the following sections: the objectives of the discipline (general objective of the discipline and specific ones), the content of the courses and seminars, the methods and means of education used, a heading aimed at corroborating the content of the discipline with the expectations of representatives of the epistemic community, professional associations and representative employers in the field of the programme and an evaluation section. The subject-sheets explicitly state the professional and cross-cutting competences (resulting from the grid of specific skills acquired) that PhD students must acquire after completing each subject. The content of the discipline sheet shall cover all the requirements referred to in this indicator. Discipline sheets are drawn up according to a normalised form within the Quality Management System.

For subjects in the advanced university studies-based training program, PhD students take exams in which the acquired knowledge is verified. The curriculum also provides for three Research Progress Presentation Reports, which conclude with a colloquium given to the guidance committee. They allow strict monitoring of the progress of doctoral research activity and the adoption of measures to boost or correct the doctoral path when deemed necessary.

CSD-SDSEU recommends the inclusion of doctoral student publications in progress reports, which allows the guidance committee to analyze the doctoral student's evolution on how to formulate problems, formulate hypotheses, analytical capacity, handling of the mathematical apparatus (if applicable), drafting and presentation.

Discipline sheets are presented in [Anexa 2.21](#). As a result, is **completed indicator**.

*B. 2.1.4. **Completed indicator.** All along the duration of the doctoral training, doctoral students in the domain receive counselling/guidance from functional guidance commissions, which is reflected in written guidance and feedback or regular meeting.*

Regulation of the Doctoral School of Economic and Humanities (REG 01 SDSEU) ([Annex 2.01](#)) contains provisions relating to the way in which it is setup (Article13 (2), (3)), the work (Article13

^{*1)} Or by what you need to know, understand and be able to do the graduate, according to previews of the Methodology for The Registration and Registration of Higher Education Qualifications in the National Register of Qualifications in Higher Education (RNCIS), approved by the Order of the Minister of National Education 3.475/2017, with subsequent amendments and additions.

(4)), the tasks of the guidance committee during and completion of doctoral studies (Article 20 (10), (11), (16), (18), (19)). Guidance committees are made up of specialists in the field, teachers in UVT, with whom the doctoral student meets regularly ([Annex 2.35](#)).

B.2.1.5. Completed indicator. For a doctoral study domain, the ratio between the number of doctoral students and the number of teaching staff/researchers providing doctoral guidance must not exceed 3:1.

At the level of the accounting field, the creation of guidance committees is based on the specialized teaching body, represented by teachers with the titles of lecturer, lecturer and teacher. Occasionally, specialists from other university centres ([Annex 2.36](#)) are also attracted to the guidance committees. At the same time, in the case of interdisciplinary studies, specialists from other economic sub-domains are used. Thus, 30 teachers are available for the accounting field to set up guidance committees (apart from the doctoral leader), and the ratio is 2,3:1 (70 PhD students/30 teachers).

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

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

B.3.1.1. Completed indicator. For the evaluated domain, the evaluation commission will be provided with at least one paper or some other relevant contribution per doctoral student who has obtained a doctor's title within the past 5 years. From this list, the members of the evaluation commission shall randomly select 5 such papers / relevant contributions per doctoral study domain for review. At least 3 selected papers must contain significant original contributions in the respective domain.

The scientific research activity developed and supported by UVT is one of the most important methods of training teaching and research staff, educating university students for innovation regardless of the form of study. Therefore, a central component of the UVT research strategy considers the integration of research as a fundamental factor in the preparation of students, in becoming efficient and performing in a knowledge-based society and in preparing them for a higher level of study.

A priority for the research activity was to attract a greater number of students, master's students (alongside university doctoral students) and specialists from other institutions in the country and abroad in the scientific research activity by:

- Stimulating the involvement of students/masters/doctors in the research activity by their participation as members of the research centres of the ICSTM;
- Participation of students/masters/doctors with teaching/research staff at various scientific events and competitions;
- Inauguration of the Business Incubator and Technology Transfer Center in Priboiu Industrial Park - May 2014;
- Participation in national/European projects to stimulate research activities;
- Boosting the participation of own teaching and research staff in national, European and international research programmes (e.g. submission and approval of applications for the Young Researchers competition, submission and approval of FP7 projects);
- Promotion of the Student Centre for Entrepreneurship and Business Management and the annual organization of the Young Entrepreneurs' Fair in the virtual environment.

The results of the scientific research activities carried out by PhD students are exploited through publications in ISI-listed or indexed journals, ISI-indexed paper, in journals from the main

flow of BDI indexed publications, published in the volumes of international/national conferences, in journals recognized by CNCSIS category B, books published in prestigious national and international publishing houses.

Appreciations of the results of the research carried out by UVT staff at national and international level also result from the quotes of articles in which PhD students participate as authors and co-authors.

IOSUD UVT creates an incentive environment for PhD students that is reflected in good and very good results obtained in scientific research. For the monitoring and reporting of research activity, the scientific research platform was also carried out. The platform collects all scientific production, respecting the research indicators required in both research reports and minimum standards for promotion to teaching and research posts.

The development of the results of the research carried out by PhD students was carried out in scientific events held in the university, by publishing a large number of articles in specialized journals, including in journals edited under the aegis of UVT, indexed ISI and BDI (Journal of Sciences and Arts, Wallachian Journal of Economic Studies, Revue Valaque des eloans economies) and unindexed (Supply Chain Management Journal, Annals of the Academy of Romanian Scientists - ARS - Series on Economy, Law and Sociology), as well as through the participation of PhD students with teaching staff in national and international scientific conferences. Dissemination of the results of research of PhD students in the field of Accounting, who have completed their studies during the reporting period, is presented in [Annex 1.40](#).

Also, *the Symposium of Doctoral Research* open edit equally to UVT-affiliated PhD students, those of other higher education institutions in the country and abroad, held annually, is already a manifestation of tradition at the level of the academic institution. The results of the scientific research activity are also criteria for assessing the work of both PhD students and all teachers, researchers and students working in the higher education institution.

Centralized situation of doctoral thesis in the field of Accounting - SDSEU, by years of studies and PhD leaders, publicly supported between 1 Oct. 2016 - is currently set out in [Annex 2.22](#).

The list of works considered relevant, for each Doctoral student who has completed the doctoral thesis between Oct. 2016 and present, are presented in [Annex 2.23](#).

**B.3.1.2. Completed indicator. The ratio between the number of presentations of doctoral students who completed their doctoral studies within the evaluated period (past 5 years), including posters, exhibitions made at prestigious international events (organized in the country or abroad) and the number of doctoral students who have completed their doctoral studies within the evaluated period (past 5 years) is at least 1.*

PhD students are encouraged to participate in scientific events. The analysis of the lists of dissemination of research results for PhD students who have completed their doctoral studies in the last 5 years reveals a report above 1. Presentations at prestigious international events for each doctoral student are presented in [Annex 2.24](#).

B.3.2. The Doctoral School engages a significant number of external scientific specialists in the commissions for public defense of doctoral theses in the analyzed domain.

**B.3.2.1. Partially completed indicator. The number of doctoral theses allocated to one specialist coming from a higher education institution, other than the evaluated IOSUD should not exceed two (2) in a year for the theses coordinated by the same doctoral thesis advisor.*

From the analysis of the data presented in [Annex 2.25](#), it is noted that, in certain situations, the experience of national and international-recognized reviewers was required, which is why there were situations of allocating to a reviewer more than two theses in a year. The analysis of the annual statements reveals the following situation:

- In the university year 2016 - 2017, **2** theses supported - there are no situations of overtaking;
- In the university year 2017 - 2018, **6** theses supported - there are no situations of overtaking;

- In the university year 2018 - 2019, **5** theses supported - it is found that the following sentences have been assigned to the same external references (2) by the same doctoral leader;
- In the university year 2019 - 2020, **0** theses supported - there are no situations of overtaking;
- In the university year 2020 - 2021, **10** theses supported - it is found that the classification is within the specified limit, with the following exceptions: 2 external references that had assigned a number of 3 theses by the same doctoral leader.

The exceptions are based on the particular experience of the references for the topics addressed by PhD students in doctoral research and communication with PhD leaders will lead to an intensification of efforts to identify additional experts to be external references.

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

In the last five academic years, from 2016-2017 to the present, 23 doctoral theses have been supported within the field of PhD Accounting within the field of Accounting at IOSUD UVT. The centralised situation concerning the number of doctoral thesis allocated to scientific references from educational institutions other than IOSUD UVT and the reference to the total number of doctoral thesis in the field of Accounting at the Doctoral School of Economic and Humanities Sciences, supported in the last five years, is presented in [Annex 2.26](#).

From the analysis of the data presented it is noted that the indicator is fulfilled, in the sense that the ratio between the number of doctoral thesis allocated to a particular scientific reviewer from other educational institutions and the number of doctoral thesis supported in the field of PhD Accounting within the Doctoral School of Economic and Humanities sciences supported in the last five years falls within the specified limit of 0,3 except for the case of two scientific references from other educational institutions.

C. QUALITY MANAGEMENT

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

C.1.1. There are an institutional framework and procedures in place and relevant internal quality assurance policies, applied for monitoring the internal quality assurance.

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

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

IOSUD and SDSEU follow the education quality assurance policy implemented in Valahia University. THE objectives of IOSUD align with the institution's objectives in the field of quality management system, continuing education/training, scientific research activities and in the field of national and international cooperation. Each year, IOSUD's doctoral schools are audited and targets monitored. At IOSUD there is a quality commission of its own, including a doctoral student, a commission that works closely with the CSUD.

a) the scientific work of PhD leaders:

In order to monitor the scientific work of PhD leaders, IOSUD introduced the PO-06-14 procedure which allows the quantification of the annual work of PhD leaders ([Annex 2.41](#)). The procedure takes into account and points out only those results or activities recognized by the CNATDCU (according to Order No. 6129 of 20 December 2016). By norming to the minimum score required for the appropriate empowerment of each field, the procedure allows a uniform evaluation of PhD leaders from different fields. In addition, in Article 18 (1) (a) and (b) of Regulation (EEC) No 2081/92, the Commission shall, (3) of the Doctoral School Regulation provides for the periodic evaluation of PhD leaders every 5 years in accordance with the legislation in force ([Annex 2.01](#)).

b) the infrastructure and logistics necessary to carry out the research activity:

PhD students in accounting - SDSEU have access to ICSTM research laboratories, CCSCF and CCSMM, at ESF laboratories (outside the license/master's schedule), as well as at the other research facilities in the ICSTM structure, to the extent that they can facilitate their experimentation, access to certain computing resources (hardware and/or software), in order to obtain the results that the research carries out (especially in the information technology area, with related subdomains, but not limiting). Within the laboratories of the university, the free access of PhD students to resources, technical assistance, equipment and software equipment, with national and international recognition, with metrological checks within and complete documentation on the use, maintenance and working mode for the use of maximum technical possibilities is facilitated ([Annex 1.30](#), [Annex 1.31](#), [Annex 1.39](#)).

In the SDSEU Regulation ([Annex 2.01](#)) In Article 15(1), within the framework of the student-doctor's rights, lit. g) states: *"to benefit from logistics, documentation centres, libraries, UVT equipment, for his preparation and for the elaboration of the doctoral thesis"*

c) the regulations and procedures on the basis of which doctoral studies are organised:

Doctoral School Regulation ([Annex 2.01](#)), contains comprehensive provisions on the organisation of doctoral studies, as follows:

- Title 3, *Doctoral University Studies Programme*, contains provisions relating to: *Competences provided by the doctoral university programme* (art. 8), *Structure of doctoral studies* (art. 9);
- Title 5 is aimed at *mentoring PhD students* (art. 13);
- Title 6 refers to the *duration of the doctoral programme* (Article 14);
- Title 7 contains *the rights and obligations of the student-doctor and the doctoral leader* (art. 15, 16);
- Title 10 contains *Rules on the mobility of PhD students* (Article 19);
- Title 11 aims to *complete university doctoral studies* (art. 20).

In order to complete the studies there are specific operational procedures relating to how to complete in standard mode or by using it means:

- PO 07.26 - Completion of doctoral studies, approved by the Senate of Valahia University of Targoviste ([Annex 2.39](#))

- PO 07.43 - Completion of university doctoral studies using alternative methods ([Annex 2.40](#)).

There is also a *Methodology for the evaluation of doctoral thesis by the guidance committee* ([Annex 2.04](#)) and a *Methodology for the resolution of complaints about non-compliance with quality standards* ([Annex 2.05](#)).

d) the scientific activity of Doctoral students is regulated in Article 11, within the framework of the thesis *The Individual Scientific Research Programme* of the SDSEU Regulation ([Annex 2.01](#))

e) the training programme based on advanced university studies of doctoral students is regulated in Article 10, within the framework of the thesis *The training programme based on advanced university studies* of the SDSEU Regulation ([Annex 2.01](#)).

With regard to point (f), article 19 (1) shall be replaced by the following: 2 of the Doctoral School Regulation, it is provided as follows: "The University, through the Doctoral School, may provide financial support to doctoral students for carrying out research internships in the country or abroad ..." ([Annex 2.01](#)).

We also mention that updating and drafting regulations, methodologies, procedures is one of the objectives in the field of quality in IOSUD and is monitored not only by the IOSUD quality committee, but also by the CEAC - UVT Quality Assessment and Assurance Commission and by the external auditor, AEROQ SA.

Quality objectives are set at IOSUD level and focus on quality management, continuing education/training, scientific research and university creation, national and international cooperation. Actions, deadlines, responsibilities, performance indicators and resources are specified for each objective. The system of quality objectives set at IOSUD level shall be reviewed annually ([Annex 1.24](#)).

In order to assess the degree of achievement of the proposed objectives, each academic year, the Report on the analysis of the SMC at IOSUD level shall be drawn up. The degree of achievement of the proposed objectives shall be assessed on the basis of the analysis of the performance indicators. The document also specifies the outstanding achievements achieved and the promotion of the IOSUD image ([Annex 1.25](#)).

The internal audit of the IOSUD quality management system shall be carried out annually and carried out by the internal auditors, under the coordination of the Office of Quality Assessment and Assurance, the results being recorded in the form of a Report ([Annex 1.27a](#)). The internal audit shall be carried out on the basis of the annual programme approved by the University Senate and the audit plan ([Annex 1.27b](#)).

The quality management system of the Doctoral School includes *the IOSUD Self-Assessment Methodology* ([Annex 1.20](#)), developed by the CSUD and the evaluation procedures for PhD students and PhD leaders, which are available on the university's website and are applied systematically. The UVT quality management system was assessed in 2013 by the EUA with a positive ratio ([Annex 1.28](#)).

The UVT quality management system is ISO 9001:2015 certified. The external supervisory audit of the SMC took place on 28 November 2019, being carried out by AEROQ Bucharest, as a certification body, with nationally and internationally recognized experts ([Annex 1.29](#)).

**CI.1.2. Completed indicator. Mechanisms are implemented during the stage of the doctoral study program to enable feedback from doctoral students allowing to identify their needs, as well as their overall level of satisfaction with the doctoral study program in order to ensure continuous improvement of the academic and administrative processes. Following the analysis of the results, there is evidence that an action plan was drafted and implemented.*

PhD students have representations in the CSD and the CSUD through which they can communicate with the management of the doctoral school or IOSUD or they can address directly, for any problem, the director of SDSEU, CSD or CSUD. In the SDSEU Regulation ([Annex 2.01](#)) the rights of the doctoral student are expressly provided for Article 15(1) to:

- participate in the drawing up of the individual plan of university doctoral studies (lit.b);;
- participate in meetings or seminars of the research department/collective of which his doctoral leader is a member, when topics relevant to university doctoral studies are discussed (lit. e));
- to be represented in the decision-making bodies of the doctoral school, in the CSUD and in the UVT Senate (lit. f)).

Also, in order to identify as clearly as possible the needs of PhD students, a questionnaire-based assessment of their level of satisfaction with the advanced studies programme, the research programme, the guidance committee and the PhD leader ([Annex 2.27a](#), [Annex 2.27b](#)) shall be carried out.

C.2. Transparency of information and accessibility of learning resources

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

C.2.1.1. Completed indicator. *The IOSUD publishes on the website of the organizing institution, in compliance with the general regulations on data protection, information such as: a) doctoral school regulation; (b) the admission rules; (c) the doctoral studies contract; (d) the regulation for the completion of studies, including the procedure for public support of the thesis; (e) the content of training programmes based on advanced university studies; f) academic and scientific profile, thematic areas/research themes of PhD leaders in the field, as well as their institutional contact details; (g) the list of PhD students in the field with basic information (year of registration; leader); (h) information on the standards for the elaboration of the doctoral thesis; (i) links to the doctoral theses' summaries to be publicly presented and the date, time, place where they will be presented; this information will be communicated at least twenty days before the presentation..*

IOSUD regularly publishes all categories of information on the dedicated site. (<https://www.scoaladoctorala.valahia.ro/>). At the same time on the UVT website (www.valahia.ro) there are specific sections for IOSUD respectively for specific regulations, methodologies and procedures (intranet.valahia.ro) In the event of the preparation of a public support, all necessary documents are posted on the dedicated section of the doctoral school website with the following dates and support data that comply with at least 20 days before the support. Each year, the previous events available on the IOSUD website are archived.

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

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

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

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

Compliance with the GDPR required the removal from public mode of information about PhD students, which is available on request or expressed numerically within the IOSUD website.

C. 2.2. The IOSUD/The Doctoral School provides doctoral students with access to the resources needed for conducting doctoral studies.

C.2.2.1. Completed indicator. *All doctoral students have free access to one platform providing academic databases relevant to the doctoral studies domain of their thesis.*

PhD students have access to the following databases: Thomson Reuters - ISI Web of Knowledge (Clarivate Analytics), ANELIS - National Access to Scientific Research Literature (Science Direct, Ebsco, Scopus, ProQuest Central, IEE, Wiley Journals, Nature Journals, etc.), EOLSS.

Access is available to all users within the institution, within its headquarters, based on IP addresses. There is also a detailed description on the university portal of the facilities for free access to electronic resources relevant to the fields of organized doctoral studies (<https://www.valahia.ro/ro/noutati/778-acces-gratuit-la-baze-de-date-ebSCO>; <https://www.valahia.ro/ro/noutati/820-invitiatie>).

C.2.2.2. Completed indicator. *Each doctoral student shall have access, upon request, to an electronic system for verifying the degree of similarity with other existing scientific or artistic works.*

PhD students, through PhD leaders, have access to the platform for verifying the similarity of www.sistemantiplagiat.ro ([Annex 2.14](#)).

C.2.2.3. Completed indicator. *All doctoral students have access to scientific research laboratories or other facilities depending on the specific domain/domains within the Doctoral School, according to internal order procedures.*

SDSEU-DCO doctoral students have free access to ESF laboratories (outside the license/master's degree), to the research laboratories of CCSCB and CCSMM, and to all research facilities in the STRUCTURE of the ICSTM, to the extent that they thus have access to research resources relevant to the topics studied.

Thus, in the SDSEU Regulation ([Annex 2.01](#)) Article 15(1) shall be replaced by the following: Paragraph 1 shall be stated: "*During the course of the doctoral degree programme, the doctoral student shall be entitled to: [...] benefit from logistics, documentation centres, libraries, UVT equipment, for its preparation and for the elaboration of the doctoral thesis*"

C.3. Internationalization

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

***C.3.1.1. Completed indicator.** *IOSUD, for every evaluated domain, has concluded mobility agreements with universities abroad, with research institutes, with companies working in the field of study, aimed at the mobility of doctoral students and academic staff (e.g., ERASMUS agreements for the doctoral studies). At least 35% of the doctoral students have completed a training course abroad or other mobility forms such as attending international scientific conferences. IOSUD drafts and applies policies and measures aiming at increasing the number of doctoral students participating at mobility periods abroad, up to at least 20%, which is the target at the level of the European Higher Education Area.*

The internationalisation of SDSEU is based on the principles defined in PO 07 46 International UVT Marketing ([Annex 2.29](#)), which is an integrative document of the institutional internationalisation strategy ([Annex 2.37](#)).

For the financial cycle the University has concluded Erasmus Partnership Agreements, which provide for annual reciprocal mobility for four students in cycle III (doctorate) in the business specialization (Management), with the University of Paris Est Creteil, Castilla La Mancha University and the Academia Dimiter Tsinov ([Annex 2.28](#)).

Also, on the basis of the partial completion of the attached documents in order to support the doctoral thesis during the reporting period, 11 participations of Doctoral students in conferences held outside national borders resulted. PhD students in traineeship have recorded numerous participations in international conferences. Some of the PhD students present but registered before 2016 have been integrated into international mobility projects through European-funded projects.

C.3.1.2. Partially completed indicator. *In the evaluated doctoral study domain, support is granted, including financial support, to the organization of doctoral studies in international cotutelage or invitation of leading experts to deliver courses/lectures for doctoral students.*

After the EUA's evaluation of UVT, the internationalisation of IOSUD UVT activities has become a priority of UVT management ([Annex 2.37](#)). Specific actions aimed at internationalising the activity have resulted in contacting international experts to achieve cotutes, identifying the mobility of PhD students for research activity at universities abroad, and inviting leading experts to

take courses/lectures for PhD students ([Annex 2.31](#)).

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

The internationalisation strategy of UVT applied at the level of the doctoral field led to the enrolment of an international student (China). For the implementation of the measures in the strategy ([Annex 2.37](#)), the University of Wallachia applied for the evaluation of QAFIN within the project "IMVENDING PUBLIC POLICIES IN HIGHER EDUCATION AND ENHANCING THE QUALITY OF REGULATIONS BY UPDATING QUALITY STANDARDS". At the same time, sections in international languages of circulation are implemented at the level of the UVT and SDSEU websites. UVT has also developed educational guides in foreign languages to attract students, including international Doctoral students.

3. STRATEGIES AND PROCEDURES IMPLEMENTED AT SDSEU LEVEL AS MEASURES TO CONTINUOUSLY IMPROVE THE QUALITY OF DOCTORAL PROGRAMMES

IOSUD UVT has good cooperation relations with a number of local/regional state institutions (Targoviste Town Hall, Dâmbovița County Council), with decentralized state institutions (Dâmbovița County School Inspectorate, Dâmbovița County Employment Agency, Dâmbovița Public Finance Directorate).

UVT is also a member of the Auto Muntenia Competitiveness Pole, together with SC Automobile DACIA SA, SC Renault Technology Romania SRL, SC Matrite Dacia SRL, SC Proconsult SRL, SC AQUA FINANCIAL CONSULTING SRL, SC ICPE ACTEL SA and the University of Pitești. These relationships can form the basis for future partnerships for joint projects with an impact on the socio-economic environment.

In addition to projects financed in national and international competitions, THE teachers of IOSUD UVT concluded partnership agreements with local economic operators in 2016-2021. These projects highlight doctoral research, develop interdisciplinary character and, in some cases, financially support PhD students.

The quality management system of the Doctoral School includes *the IOSUD Self-Assessment Methodology* ([Annex 1.20](#)), developed by the CSUD and the evaluation procedures for PhD students and PhD leaders, which are available on the university's website and are applied systematically. The UVT quality management system is ISO 9001:2015 certified, one of the strategic objectives assumed under the 2016-2020 strategic plan being to implement an integrated management system at UVT level. The external supervisory audit of the SMC took place on 19 November 2018, being carried out by AEROQ Bucharest, as a certification body, with nationally and internationally recognized experts ([Annex 1.29](#)). In the context of institutional efforts to continuously improve quality, beyond the minimum requirements imposed by the regulations in force, the evaluation by the European University Agency's Institutional Assessment Programme, carried out in 2013 and concluded with a positive report ([Annex 1.28](#)).

In the context of institutional efforts to continuously improve quality, beyond the minimum requirements imposed by the regulations in force, the evaluation by the European University Agency's Institutional Assessment Programme, carried out in 2013 and concluded with a positive report ([Annex 1.28](#)).

In order to improve the visibility of research results, in 2016 the project was implemented: CNFIS-FDI-0078 - *Internationalization of scientific journals and indexation in databases recognized by international editorial platforms*. As a result of the activities undertaken, among other publications edited within UVT and indexed in international databases, was also the *Wallachian Journal of Economic Studies*, edited by the Faculty of Economic Sciences. The quality of the contributions presented within that journal - of which those belonging to SDSEU-UVT PhD students have an important weight - makes the publication currently under evaluation for inclusion in Clarivate Analytics.

Furthermore, in the context of institutional actions aimed at strengthening an academic climate characterised by concern for high-level scientific research and improved visibility, within the higher education institution, events are organized that provide a platform for discussing the ideas and results obtained in the framework of the research activities undertaken by PhD students; among them the Symposium of doctoral research, open equally to UVT-affiliated PhD students, those of other higher education institutions in the country and abroad, carried out annually, is already a manifestation of tradition at the level of the academic institution ([Annex 2.18a](#), [Annex 2.18b](#)).



Another notable concern, which is constantly manifesting itself, is the provision of quality human resources. Thus, a number of doctoral leaders of the Doctoral School are members of professional associations and governmental organizations such as: General Association of Romanian Economists (AGER), Romanian Academy of Scientists (AOSR), Dâmbovița Territorial Center of ANEVAR, National Board of Directors of ANEVAR (National Association of Authorized Evaluators of Romania), Romanian Academic Management Society (SAMRO) , AMSE (Association for the Advancement of Modelling and Simulation techniques in Enterprises), WSEAS (World Scientific and Engineering Academy and Society), CNATDCU and ARACIS.

4. CONCLUSIONS

The Doctoral School of Economic and Humanities Sciences has set out to become an educational pole of excellence and research for the field of Accounting, able to bring an increase in the level of knowledge and to train researchers capable of performance in this field. The results achieved so far are promising. The self-assessment report shows that SDSEU has a collective of PhD leaders with great experience in research, meritorious PhD students and a corresponding material base. In five years, with a collective of five PhD leaders, 23 theses were supported, all confirmed or in the process of confirmation, with the stipulation that all doctoral thesis supported in the accounting field received confirmation notice from the first submission.

The scientific production of PhD students during the period evaluated consists of numerous articles, mainly in BDI indexed publications. By referring the situation to the national minimum standards for the award of the title of doctor (OM no. 5110/2018) where, for the field of Accounting, six articles are specified, one of which as first author or corresponding author, the results of PhD students in the field of Accounting can be considered good. We consider it possible to increase the focus on publishing in ISI indexed journals so that the supported thesis can achieve an excellent rating.

It should be noted the existence of notable results obtained by PhD students in the field of Accounting (almost all the thesis supported received the rating very well). Achieving these results is proof that the doctoral school fulfils its mission, has recognized contribution in increasing the level of knowledge in the field and prepares specialists for high level research in the field of Accounting. The results are also explained by the effort of the school and the leaders to integrate PhD students into research teams and of course, through the continuous interaction between PhD leaders, guidance committees and PhD students.

5. IMPLEMENTATION OF INDICATORS

Of the 35 indicators of the methodology, 1 are fully fulfilled and 4 are partially completed. Partially fulfilled indicators are: A.3.1.1, *A.3.1.2, *B.3.2.1 and C.3.1.2. We detail the degree of compliance of each of these indicators.

- Indicator A.3.1.1 implies the existence of at least three PhD leaders who meet the CNATDCU minimum standards for obtaining the certificate of empowerment. Three PhD leaders meet the CNATDCU score but it is necessary to develop dissemination in articles with AIS > 0.15 respectively in Core Economics/Info Economics journals.
- Indicator *A.3.1.2. assumes that at least 50% of PhD leaders in the doctoral field are holders of IOSUD, employed with the conclusion of an indefinite employment contract. At the moment there is only one employee with an indefinite employment contract (Prof. univ. dr. Veronica ȘTEFAN) representing 20% of the total leaders. At the same time, the success of the empowerment for some of the teachers of the Faculty of Economic Sciences, the Department of Accounting - Finance Banks and their affiliation, will ensure the prerequisites for the fulfilment of this indicator.
- Indicator *B.3.2.1 assumes that the number of doctoral thesis allocated to a particular reviewer from a higher education institution other than IOSUD evaluated shall not exceed two (2) for the thesis coordinated by the same doctoral leader in a year. From the presentation made in the analysis of the indicator it is noted that, during the last two academic years of the period under review, there were only two situations in which a reviewer from a higher education institution other than IOSUD evaluated was allocated three doctoral thesis coordinated by the same doctoral leader.
- Indicator C.3.1.2. provides that within the field of studies evaluated is supported, including financially, the organisation of PhDs in international cotute, i.e. the invitation of leading experts to take courses/lectures for PhD students. After the EUA's evaluation of UVT, the internationalisation of IOSUD UVT activities became a priority of UVT management ([Annex 2.37](#)). Specific actions aimed at internationalising the activity have resulted in contacting international experts to achieve co-tutoring, identifying the mobility of PhD students for research activity at universities abroad, and inviting leading experts to take courses/lectures for PhD students ([Annex 2.31](#)).

6. STRENGTHS, WEAKNESSES, OPPORTUNITIES, THREATS

The report shows that the Field of Doctoral Studies Accounting at SDSEU satisfies, to a very large extent, the criteria in the accreditation methodology.

Strengths:

- Competence of PhD leaders;
- Involvement of PhD students in research;
- The equipment to which SDSEU-DCO students have access;
- Existence of ICSTM and related facilities;
- promotion of a quality management system (SMC) structured in three areas - institutional capacity, educational effectiveness and quality management - and certification of this system according to S.R.ISO 9001:2015, by AEROQ Bucharest;
- implementation of participatory academic management focused on efficiency and effectiveness. The UVT quality management system was assessed in 2013 by the EUA with a positive ratio;
- the high quality of the teaching process and the involvement of students-doctors from IOSUD UVT in research activities, highlighted by the outstanding results achieved by PhD students.
- UVT is the local contact point EURAXESS(<http://www.euraxess.gov.ro/servicii-euraxess/centre-de-servicii.html>);
- UVT demonstrates research capacity and enables research institutes, researchers at home and abroad to use, in collaboration, the existing modern infrastructure within the ICSTM, through the ERRIS (Engage in the Romanian Research Infrastructure System - www.eriss.gov.ro);
- PhD students have free access to a number of international databases (Thomson Reuters - Web of Knowledge, Science Direct, Scopus, ProQuest Central, EOLSS) - the university is an ANELIS member.
- UVT is a member of the *Academica Plus* consortium, together with the following institutions: University of Pitești, "Stefan cel Mare" University of Suceava, "Lucian Blaga" University of Sibiu, "Petrol-Gaze" University of Ploiești, University "1 December 1918" in Alba Iulia and University of Oradea;
- the existence of a special material base: the only university campus built entirely after 1990 with appropriate facilities; a multidisciplinary scientific and technological research institute (15 research centres) built and equipped to the highest standards from European funds (approx. 14 mil. Euro);
- UVT has a collaborative relationship with most prestigious universities in the country, over 130 universities abroad and 47 national and international research and development institutes.
- UVT is a member of the Auto Muntenia Competitiveness Pole, together with SC Automobile DACIA SA, SC Renault Technology Romania SRL, SC Matritse Dacia SRL, SC Proconsult SRL, SC Aqua Financial Consulting SRL, SC Iepe Actel SA and the University of Pitești;
- UVT has good cooperation relations with a number of local and regional state institutions (Targoviste Town Hall, Dâmbovița County Council), with state decentralized institutions (Dâmbovița County School Inspectorate, Dâmbovița County Employment Agency, Dâmbovița Public Finance Directorate).

Weaknesses:

- Low number of ongoing research projects;
- Low number of international projects.

- the small number of foreign PhD students;
- the small number of PhD leaders who meet the CONDITIONS of the CNATDCU, compared to the number of PhD students;
- lack of sufficient funds for the participation of IOSUD teachers in international conferences and for the publication of articles in ISI journals;
- the small number of researchers and teachers drawn from abroad for scientific research or teaching activities.

Threats:

- increasing national and international competition in higher education as a result of globalisation;
- insufficient motivation of graduates with a master's degree for enrolling in university programs;
- underfunding of higher education in Romania;
- lack of rhythmicity of competition for research projects at national level;
- insufficient funds for the activity to research and development to be carried out sustainably;
- low employment power at the level of the economic and social environment in the county;
- discrepancies between low salaries in education and those in other fields lead young graduates of value to choose a higher-paid career compared to teaching or research;
- the manifestation of an alarming downward trend of innovative enterprises, both at national level and at the level of the South Muntenia region;
- lack of a stable legislative package to stimulate and enhance CDI activities, technology transfer and public-private partnerships.

Opportunities:

- Exploiting ICSTM opportunities and related facilities;
- Increasing the attractiveness of the PhD in Accounting
- The existence of a group of accounting teachers with potential in empowerment;
- the labour market confirms the good training of specialists trained in the university, in all fields, who enjoy a real prestige;
- increasing the intention of prestigious European universities to conclude collaboration contracts and partnerships with UVT;
- broadening the geographical horizon from which the future students-doctors of IOSUD UVT will come as a result of the recognition of diplomas and the transfer of credits;
- the existence of a very good collaboration of the university with local, regional and national public administration, with the economic and business environment, as well as with various professional associations, which offer the possibility of establishing strategic partnerships for the establishment of centres of excellence, business incubators, technological parks, etc.;
- increasing the number of post-graduate and post-doctoral programmes in directions imposed by the labour market;
- the geographical location of the UVT makes it financially attractive to students from neighbouring counties.

The above analysis shows that the SDSEU's Field of Doctoral Accounting studies presents strengths and opportunities that enable the successful continuation of the work carried out. Efforts are needed to eliminate weaknesses, namely the submission of projects to national competitions and, in particular, the construction of consortia with existing partners, both academics and economic stakes, to facilitate successful participation in international competitions. In this respect, the national and international visibility of the PhD leaders of the SDSEU-DCO is a good opportunity that needs to be exploited more. With regard to threats, attention must be paid to the growth of the collective of



PhD leaders. In this respect, a valuable internal resource is represented by teachers specialized in the field, especially those from the Faculty of Economic Sciences of the UVT.

In conclusion, I consider that the SDSEU's doctoral studies are the viability necessary to continue the activity and achieve performance in a higher way than those presented.

7. ANNEXES

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- [Annex 1.36](#) - SDSEU Education Plan - Accounting
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- [Annex 2.39](#) – PO 07.26-completion of university studies doctorat.ed.2_2018
- [Annex 2.40](#) – PO 07.43 - Procedura_Finalizare_Doctorat_online_ed.1_2020
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