



## External Evaluation Report (REE) for the procedure for obtaining an accreditation\* (AC) of a Doctoral Study Domain

Higher Education Institution/Education Provider Organization:	University of Oradea
Doctoral School:	Doctoral School of Economic Sciences
Doctoral Domain:	Accounting
The objective of the external evaluation:	<b>Accreditation* (AC)</b>

### Members of the ARACIS Evaluation Panel

No.	Last Name and First Name	Team role	Signature
1.	Siminică Marian Ilie	Expert evaluator	
2.	Mihaila Svetlana	International Expert	
3.	Bulboacă Ștefan	PhD Student Evaluator	

## I. Introduction

The External Evaluation Report was drafted by the ARACIS Expert Evaluation Committee on the occasion of the external evaluation visit conducted for the purpose of accrediting the Doctoral Field of Accounting, between 29–31 October 2025, at the University of Oradea, within the Doctoral School of Economic Sciences. The Committee was composed of: Professor Marian Ilie SIMINICĂ, PhD, as expert evaluator; Associate Professor Svetlana MIHAILA, PhD, as international expert; and doctoral student Ștefan BULBOACĂ, as student representative.

*The University of Oradea* was established in 1990, under the name Technical University of Oradea, and renamed [University of Oradea](#) in March 1991. At present, it represents a strong hub of Romanian higher education, with its main headquarters located in Oradea, Universităţii Street no. 1, Bihor County.

The institution currently includes **15** faculties, with **47** academic departments, IOSUD with **7** doctoral schools, an ID-IFR Department, a DPPD Department, and a CEC-DRU Center for postgraduate study programs. At university level, there are **101** undergraduate programs, **68** master's programs, and **20** doctoral fields. The teaching activity is supported by **877** tenured academic staff members, as of October 1, 2024, consisting of **126** professors, **258** associate professors, **377** senior lecturers, and **116** teaching assistants. In the 2024 [National Metaranking](#), which includes 32 universities with international visibility, the University of Oradea ranked 11th, with a score of 11.1109 points, obtained following the evaluation process—an improvement compared to the 13th position held in 2023. According to Article 10 of the [University of Oradea Charter](#), the university's mission is one of education and advanced research, involving the organization of teaching, learning and assessment activities, as well as scientific research with an impact on knowledge development and on economic and technological progress at both national and international levels.

The evaluation of how well the University of Oradea fulfills its mission is conducted based on internationally recognized criteria and indicators, ensuring academic relevance nationally and internationally. In 2024, the University of Oradea underwent institutional evaluation by ARACIS, obtaining the qualification of **“High Degree of Confidence”**.

*The Doctoral Field of Accounting*, for which accreditation is requested, is proposed to operate within the Doctoral School of Economic Sciences, which already hosts three accredited doctoral fields: Economics, Finance, and Business Administration. According to the information provided in the Institutional Self-Evaluation Report (REI), the establishment of the Doctoral Field of Accounting is justified by the need to strengthen scientific research in this fundamental area of economic sciences, given the essential role of accounting in ensuring transparency, accountability, and good governance within organizations. This new field will support the development of highly qualified human capital, contributing significantly to the enhancement of both academic and economic competitiveness. For the substantiation of this initiative, consultations were held with academic staff from the department and faculty council, master's students, alumni representatives, and members of the socio-professional environment.

## II. Methods used

During the external evaluation of the Doctoral Field of Accounting (DSUD Contabilitate), the internal evaluation report and its annexes were analyzed, along with the regulations, methodologies, and procedures governing activities at the level of doctoral studies.

Throughout the on-site visit, no additional documents were requested. The material base was inspected, with emphasis on the facilities used in the activities of the Școala Doctorală de Științe Economice (SDSE): room F003 – lecture hall; room F005 – research laboratory; room F006 – lecture hall; rooms E009 and E010 – laboratory; room E008 – seminar room; the Library building; and the IOSUD Secretariat. Meetings and discussions were held with: the IOSUD Director, the Vice-Rector of the Universitatea din Oradea, the Dean of the Faculty of Economic Sciences (FSE), the Director of SDSE, the team that prepared the REI, the doctoral supervisors in the field of Accounting, members of the FSE Research Center, the DAC Director,

CEAC members, doctoral students from other accredited fields within SDSE, as well as staff from the IOSUD Secretariat and the Library.

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

#### DOMAIN A. Institutional capacity

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

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

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

Indicator I.P.A.1.1.1	For delivering the study programme/domain, the HEI has adequate organisational components and an adequate management system, which operate based on methodologies, regulations and procedures that are periodically reviewed as required by law.
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The activity within IOSUD – Universitatea din Oradea is carried out through seven doctoral schools: the Doctoral School of Interdisciplinary Studies, the Doctoral School of Geography, Sports Science and Kinesiotherapy, the Doctoral School of History, the Doctoral School of Sociology, the Doctoral School of Biomedical Sciences, the Doctoral School of Economic Sciences, and the Doctoral School of Engineering Sciences.

IOSUD – Universitatea din Oradea has implemented efficient operational mechanisms, in accordance with the specific legislation regulating the organization of doctoral studies, having approved the specific regulations, methodologies, and procedures, among which:

- [Regulation on the organization and conduct of doctoral university studies within IOSUD UO;](#)
- [Strategy for the prevention and combating of plagiarism in doctoral university studies within the Universitatea din Oradea;](#)
- [Regulation on granting and revoking membership status within the Doctoral Schools of IOSUD-UO;](#)
- [Methodology for managing the funds allocated for the dissemination of research results by doctoral students;](#)
- [Methodology for organizing and conducting the admission competition for doctoral university studies and postdoctoral programs;](#)
- [Methodology for organizing and conducting the public competition for the position of Director of the Council for Doctoral University Studies within I.O.S.U.D. – Universitatea din Oradea;](#)
- [Methodology for organizing the elections of the members of the Council for Doctoral University Studies \(CSUD\) within I.O.S.U.D.;](#)
- [Methodology for organizing the elections and appointing the members of the Council and the Director of the Doctoral School within I.O.S.U.D. – Universitatea din Oradea;](#)
- [Operational procedure regarding the internal evaluation and monitoring of the doctoral schools/doctoral fields within IOSUD UO;](#)
- [Operational procedure regarding the workflow within the Council for Doctoral University Studies;](#)
- [Operational procedure regarding the evaluation of doctoral students.](#)

The Doctoral Field of Accounting, for which accreditation is requested, will operate within the Doctoral School of Economic Sciences. At this level, there is a Regulation of the Doctoral School available at: <https://steconomice.uoradea.ro/ciclul-iii-doctorat-scoala-doctorala-de-stiinte-sociale-domeniul-economie/>.

**The Doctoral School of Economic Sciences** has been functioning under this name since October 1, 2015, organizing doctoral studies in the fundamental field of Social Sciences, branch of Economic

Sciences, field of Economics ([Annex 1 – Evidence of Establishment, Order of the Ministry of National Education and Scientific Research no. 5382/29.09.2016](#)).

The field of Economics was established in 2002. Through affiliation, other doctoral supervisors have joined the Doctoral School of Economic Sciences ([Annex 2 – Evidence of Affiliations, Senate Decisions](#)). In 2019, two additional doctoral fields were established within the Doctoral School of Economic Sciences ([Annex 3 – Order on the establishment of the fields Business Administration and Finance no. 3100/28.01.2019](#)), namely Finance and Business Administration.

According to the Regulation, the Doctoral School of Economic Sciences (SDSE) is led by the Council of the Doctoral School (CSD).

The members of the CSD are elected by universal, direct, secret, and equal vote of the doctoral supervisors holding positions at the Universitatea din Oradea, for a five-year term.

From the analysis of the specific documents, it results that they are drafted in accordance with the provisions of national legislation and are applied both at the level of IOSUD and of the Doctoral Schools.

All these documents are published on the official website of the Universitatea din Oradea, and can be accessed through the link: Studii Doctorat – Reglementări – Reglementări naționale – Reglementări interne ([Doctoral Studies – Regulations – National Regulations – Internal Regulations](#)).

The Regulation of the Doctoral School of Economic Sciences (SDSE) is updated in accordance with the provisions of Law no. 199/2023 and Order of the Ministry of Education no. 3020/2024. The sections of the SDSE Regulation are as follows: General Provisions; Doctoral Supervisor, Advisory Committee and Doctoral Student; Organization and Conduct of the Doctoral Studies Cycle within SDSE; Preparation and Defense of the Doctoral Thesis; Organization and Conduct of Postdoctoral Programs; Accreditation and Cooperation of New Doctoral Supervisors; and Final Provisions.

The regulations are written in a clear and unambiguous manner and are publicly available on the institution’s website, in a dedicated section. This approach contributes to transparency and to an easier understanding of the normative framework by all stakeholders.

Within the Doctoral School of Economic Sciences (SDSE), several doctoral fields are currently active.

✓ **Recommendations**

- Clarification in the SDSE Regulation regarding the procedure for electing the two external members of SDSE, and correlation of this provision with the IOSUD Regulation, which in Article 22 states that “Only persons holding the position of doctoral supervisor within the respective doctoral school have the right to be elected as members of the Doctoral School Council”;
- Expansion of the English version of the website presenting the doctoral studies.

**The indicator is: fulfilled**

Standard S.A.1.2. Stakeholder engagement

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

Indicator I.P.A.1.2.1	The opinions of the faculty and department members, of the subsidiary or extension* and of other stakeholders are considered in the process of adopting and revising methodologies, regulations and implementation procedures.
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According to the Institutional Self-Evaluation Report (REI) and the discussions held during the visit, the Universitatea din Oradea promotes a participatory governance system, ensuring **the involvement of stakeholders** in the process of drafting, adopting, and revising internal methodologies, regulations, and procedures.

\* The faculty, department, subsidiary, extension - hereinafter “organisational components”

The opinions of academic staff, administrative personnel, students, and other relevant actors are taken into account in the decision-making process.

The documentation for the establishment of the Doctoral Field of Accounting (DSUD Contabilitate) began in April 2025, when a consultation was held with the academic staff of the department. This was followed by a consultation with institutional partners ([Annex 18 PV consultation with employers, alumni, students](#)) on April 29, 2025, attended by university representatives, graduates of master's programs within the Faculty of Economic Sciences (FSE), and a diverse group of key employers and regional organizations, which confirmed the support of all stakeholders for this initiative.

Following this consultation, the proposal received approvals from the Faculty Council, the SDSE Council, the CSUD, the Board of Administration (CA), and the Senate of the Universitatea din Oradea.

The representation of students in the [Senate](#), Faculty Councils, [Board of Administration](#), and in various specialized committees and councils confirms the transparency and active participation of the academic community.

In addition, meetings with students, teaching staff, and administrative personnel are periodically organized to analyze and improve academic and administrative regulations.

Consultations are also held with employers and representatives of the socio-economic environment to ensure the adaptation of study programs to labor market demands.

✓ **Recommendations**

- Expanding partnerships with public institutions, think tanks, non-governmental organizations (NGOs), and local authorities in order to provide doctoral students with opportunities to participate in applied projects and public policy consulting.

**The indicator is: fulfilled**

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

Standard S.A.2.1. Material resources	
The HEI owns adequate movable and immovable assets to enable it to carry out the study programme/domain.	
<b>Indicator I.P.A.2.1.1</b>	The HEI legally owns venues for the related education, research and administrative processes, as well as for services for students, doctoral students and trainees, thus providing an enabling environment for living and studying, including for disabled persons. Optimal venues are also provided for activities of the staff. Such venues are adequately equipped.

The University of Oradea owns and manages, in accordance with the law, all the spaces used for teaching, research, and administrative activities. The university's infrastructure consists of **45 buildings** used for teaching and administrative purposes, modern laboratories, libraries, sports facilities, student dormitories, social spaces, and research centers.

The facilities and material equipment assigned to the Doctoral Field of Accounting allow for the proper conduct of research activities in the evaluated field, in accordance with the mission and objectives undertaken. At the faculty level, there are nine research laboratories listed on the ERRIS platform, which are used for the activities within the Doctoral School of Economic Sciences (SDSE). At the level of the Faculty of Economic Sciences, which will manage the Doctoral Field of Accounting, there is an internally accredited research center called **the Research Center for Competitiveness and Sustainable Development – CCCDD**, whose members include both teaching staff and doctoral students. The Director of the center is Assoc. Prof. habil. Alexandru Constanțioară, PhD. The activity reports of the center are available here: <https://steconomice.uoradea.ro/ccdd/>.

The three teaching staff members holding the position of doctoral supervisor in the field of Accounting have been allocated two rooms for the supervision of doctoral students: F002 and F005.

The university has an extensive library that provides access to international databases through active subscriptions to ScienceDirect, SpringerLink, ProQuest Central, Cambridge Journals, Scopus, and Web of Science, thereby facilitating research and documentation activities for students and teaching staff.

In the research laboratories, software programs are available for statistical data processing. Thus, in the Financial Markets Laboratory (room E308) there are licenses for the Stata program; in the Financial and Fiscal Administration Laboratory (room E014) there are licenses for SPSS; and in the Accounting and Analysis Laboratory (room F002) there are licenses for EViews and Stata.

The faculty also has subscription-based access to the EMIS financial information database.

The University of Oradea benefits from a modern material base, which meets the requirements for carrying out the activities of the Doctoral Field of Accounting. It owns the buildings and spaces used for the educational process, which ensures stability and autonomy in organizing teaching activities. The educational spaces are properly equipped, with lecture and seminar rooms fitted with video projection systems, smart boards, and internet access, while laboratories are equipped with computers and appropriate software systems. According to the findings and discussions during the visit, the students of the University of Oradea (UO) benefit from accommodation in adequately equipped student dormitories, as well as access to the student cafeteria.

- ✓ **Recommendations**  
Not applicable.

**The indicator is: fulfilled**

Standard S.A.2.2. Management of material resources

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

<b>Indicator</b> I.P.A.2.2.1	The movable and immovable assets are properly maintained to ensure optimal conditions for studying, living and research, as well as for work.
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The spaces designated for doctoral studies — including seminar rooms, offices of doctoral supervisors, the library, and research facilities — benefit from ongoing maintenance, cleanliness, internet access, and modern equipment. For the Accounting field, the already existing infrastructure will be used, adapted to its scientific specificities. The conditions provided ensure the conduct of activities in accordance with academic standards and the needs of doctoral students, teaching staff, and administrative personnel.

During the on-site visit, it was confirmed that the educational and research spaces allocated to the Faculty of Economic Sciences (FSE) are efficiently managed and maintained, ensuring appropriate conditions for study, research, and administrative work. These spaces are periodically modernized, and the technical equipment is updated according to technological developments.

The University of Oradea has made effective use of the opportunities offered by non-reimbursable European funding, modernizing its educational and research facilities.

- ✓ **Recommendations**  
Not applicable.

**The indicator is: fulfilled**

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

Standard S.A.3.1. Human resources

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

Indicator I.P.A.3.1.1	The human resources of the organisational component are suitable to perform the activities pertaining to the evaluated study programme/domain. The teaching staff has the required qualifications and professional competences to teach the subject matters assigned to them in the job list.
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The Doctoral Field of Accounting will operate within the Doctoral School of Economic Sciences (SDSE) at IOSUD – University of Oradea (UO), with three doctoral supervisors who meet the minimum CNATDCU standards in force at the time of the evaluation, which are necessary and mandatory for obtaining the habilitation certificate ([Annex 7 – Compliance sheets for minimum standards](#)): Prof. habil. Victoria Bogdan, PhD; Assoc. Prof. habil. Luminița Rus, PhD; and Assoc. Prof. habil. Dana Simona Gherai, PhD. All three obtained their habilitation certificate within the last five years and have carried out scientific research activity relevant to the field of Accounting.

For the Doctoral Field of Accounting (DSUD Contabilitate), an advanced university training program including seven disciplines has been proposed.

The disciplines of the advanced university study program corresponding to the field of Accounting ([Annex 14 – Curriculum](#)) are taught by academic staff holding the status of doctoral supervisor/habilitated professor, or by full and associate professors with proven expertise in the respective teaching areas, namely: Prof. Daniel Bădulescu, PhD; Prof. Alina Bădulescu, PhD; Prof. Marcel Boloș, PhD; Prof. Diana Sabău-Popa, PhD; Prof. Ioana Meșter, PhD; Assoc. Prof. Dana Gherai, PhD; and Prof. Victoria Bogdan, PhD.

Each of these teaching staff members has experience in supervising doctoral students and a consistent record of scientific research activity in the fields in which they coordinate doctoral theses. The doctoral supervisors in the field of Accounting remain scientifically active, as reflected by a significant number of results disseminated in mainstream scientific publications (ISI, Scopus, ERIH Plus) or BDI-indexed journals, as well as in authored and collective volumes published by prestigious national and international publishing houses ([Annex 6 – List of works by Accounting supervisors](#)).

The doctoral supervisors in Accounting conduct internationally visible research activities, as evidenced by publications indexed in Web of Science (WoS) or ERIH+, and by their participation as reviewers for foreign academic journals.

One of the doctoral supervisors has over 30 papers published in WoS and a Hirsch index of 8 (WoS), while another has 9 papers published in WoS and a Hirsch index of 6.

Their international visibility could be further enhanced by obtaining membership in scientific committees of international journals and conferences, or by participating as members of doctoral thesis defense committees at foreign universities, including co-tutelle doctoral programs with international institutions.

✓ **Recommendations**

- Involvement of doctoral supervisors in the field of Accounting in the scientific committees of international journals and conferences, as well as in doctoral thesis defense committees at foreign universities or within co-tutelle doctoral programs with international universities.

**The indicator is: fulfilled**

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

The University of Oradea (UO) organizes, in accordance with the legislation in force, competitions for filling vacant teaching or research positions on a permanent basis, as well as competitions for filling assistant professor positions on a fixed-term basis.

UO organizes competitions for filling permanent teaching and research positions only after the proposed vacancies have been published by the Ministry of Education in the Official Gazette of Romania, in accordance with the university's own [methodology for organizing competitions for vacant teaching and research positions](#).

The competition for filling fixed-term assistant professor positions is organized in compliance with the [Regulation on the employment of assistant professors on a fixed-term basis](#).

The teaching positions announced for competition are included in the staffing plans of the specialized departments and are made public on the main webpage – [Teaching Positions Competitions](#), ensuring that all candidates who meet the legal requirements can participate without discrimination.

Regarding **the doctoral supervisors affiliated with the Doctoral School of Economic Sciences (SDSE)**, according to the SDSE Regulation, these may be individuals who obtained their right to supervise doctoral theses prior to the entry into force of Law No. 1/2011, or those who obtained this right in accordance with the legislative provisions in force at that time.

The acceptance of new members, as well as the regulations concerning the withdrawal of membership status within the doctoral school, are in accordance with the [Regulation on granting and revoking membership status in the Doctoral Schools within IOSUD-UO](#), approved by Senate Decision No. 33 of March 26, 2018.

In order to be affiliated with the Doctoral School of Economic Sciences (SDSE) as doctoral supervisors, the applicant teaching staff members must hold a habilitation certificate in the field for which they request affiliation, as well as a PhD degree in the fundamental field of Economic Sciences, and must also present a significant portfolio of scientific works and professional achievements relevant to the field of affiliation.

For affiliation in the Economics field, an additional requirement is a total score of at least 8 points according to CNATDCU (S) criteria, as well as partial scores of at least P = 3 points and C = 3 points, exceeding the minimum thresholds established by CNATDCU.

The affiliation of new members is approved by a majority vote of the doctoral supervisors within the respective field.

It is noted that the procedures for affiliating new doctoral supervisors comply with the legal provisions and are carried out in a transparent manner.

✓ **Recommendations**  
Not applicable.

**The indicator is: fulfilled**

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

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

At the level of the University of Oradea, the “[Digitalization Strategy of the University of Oradea for the period 2022–2027](#)” is being implemented. This strategy aims at the digitalization of processes and the adoption of integrated measures to digitalize the university’s educational and research activities, with the purpose of improving the digital infrastructure and developing the digital skills of students, as well as of the teaching, auxiliary teaching, and research staff.

The digitalization of educational, research, documentation, and operational processes within the University of Oradea is based on the use of dedicated software and platforms, supported by in-house databases, including:

- [UNIWEB](#), an application used for managing the educational process – it handles information on students, gradebooks, marks, curricula for study programs, tuition fee records, staffing plans, and more;
- E-learning platform Moodle ([e.uoradea.ro](http://e.uoradea.ro)) – configured for all study programs and levels (Bachelor’s, Master’s, and Doctoral) at UO, as well as for the teaching staff involved;

- Full access to all MATLAB modules for all members of the academic community (teaching staff, students, etc.);
- EMSYS, software for human resources and accounting;
- Softlink Liberty5, library automation system;
- Microsoft 365 CMS, used as a collaborative platform for students and for communication with them – operating on the Microsoft cloud platform.

The digital platforms of the University of Oradea enable the online management of most administrative processes — from requests for certificates to the completion of forms related to thesis title modifications or changes of doctoral supervisors, as well as the continuous access to schedules and activities within the advanced university training program.

Communication between doctoral students, doctoral supervisors, advisory committees, and the Doctoral School Secretariat is efficiently carried out via institutional e-mail and through the specialized websites of the faculty and IOSUD (<https://doctorat.uoradea.ro>).

At the same time, the University of Oradea facilitates doctoral students' access to academic digital resources through the online catalog of the University Library.

- ✓ **Recommendations**  
Not applicable.

The indicator is: fulfilled

## DOMAIN B. Educational efficacy

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

#### Standard S.B.1.1. Content of study programme/s\*

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

<b>Indicator</b> I.P.B.1.1.1	The study programme is developed and structured according to the expected learning outcomes, and organised based on transferable study credits. It includes all learning, teaching, practical training, research and evaluation experiences, which, together, lead to a higher education qualification.
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The Doctoral Field of Accounting is organized in accordance with the expected learning outcomes and the European Credit Transfer and Accumulation System (ECTS). The study program is integrated into an approved curriculum (<https://cloud.uoradea.ro/index.php/s/NZ92kQmLDpdJoKp>), supported by adequate research infrastructure and qualified human resources.

The curriculum specifies the professional and transversal competences to be acquired, as well as the expected learning outcomes in terms of knowledge, skills, responsibilities, and autonomy. Each activity included in the curriculum is assigned a specific number of transferable credits (ECTS), with a total of 240 credits allocated for the entire program.

The curriculum includes both an Advanced University Studies Program and a Scientific Research Program.

Within the Advanced University Studies Program, the curriculum includes courses essential for doctoral training, such as: Methods and Techniques of Documentation, Research, and Data Processing in Economic Sciences; Scientific Authorship and Publishing Techniques; Ethics and Integrity in Economic Sciences; Quantitative Methods and Models Used in Accounting and Auditing; Qualitative Methods and Models Used in Accounting and Auditing; Statistical Data Processing, etc.

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\* The term “programmes” concerns the external quality evaluation for the study programmes contained in a master/doctoral domain. The term “programme” shall be used hereinafter.

For each course, a Course Description Sheet has been developed ([Annex 15 – Course Description Sheets for the Accounting Field](#)), outlining the competencies and learning outcomes in correlation with the objectives and content of the course.

However, the Advanced University Studies Program is relatively rigid, consisting of six compulsory courses and only one optional course, which significantly limits the doctoral supervisor's ability to design flexible learning pathways tailored to the specific nature of each research topic.

From the analysis of the Course Description Sheets and the Curriculum, it has been observed that there is no full correspondence between the learning outcomes described in the curriculum and those presented in the course description sheets of the Advanced University Studies Program.

The Research Program includes activities for disseminating research results, as well as the preparation and presentation of scientific progress reports. Each of these activities is assigned a specific number of transferable credits (ECTS) and is evaluated by the doctoral supervisor and the Advisory and Academic Integrity Committee.

The Curriculum does not include and does not allocate transferable credits for the defense of the doctoral thesis before the Advisory and Academic Integrity Committee.



### Recommendations

- Aligning the provisions of the Curriculum with those of the Course Description Sheets regarding competencies and learning outcomes;
- Including in the Curriculum and allocating transferable credits for the activity of defending the doctoral thesis before the Advisory and Academic Integrity Committee;
- Analyzing the possibility of including more optional course packages within the structure of the Advanced University Studies Program.

The indicator is: fulfilled

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

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

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

Indicator  
I.P.B.2.1.2

The expected learning outcomes are correlated with the competences required by those occupations, according to the occupational standards and/or the European Skills, Competences and Occupations (ESCO).

The competencies acquired upon completion of the doctoral university studies in the field of Accounting at the University of Oradea are described in the Curriculum. These are correlated with the provisions of OMEC 3020 / 2024 for the approval of the Framework Regulation on Doctoral University Studies, as well as with those corresponding to Level 8 qualifications in the European Qualifications Framework (EQF) and the National Qualifications Framework (CNC).

The program aims to develop advanced competencies in the analysis and critical interpretation of financial and non-financial information, in the development and implementation of innovative accounting and financial models, in conducting advanced scientific research in accounting, auditing, and sustainable reporting, as well as in writing and disseminating research results in international academic and professional contexts.

The competencies acquired are essential for occupations such as researcher in accounting and auditing, chartered accountant, internal or external auditor, tax consultant, university teaching staff, and financial analyst, according to the classifications defined by ESCO. The curriculum, organized around advanced training and applied research activities, is designed to meet current and future occupational demands, supporting the integration of graduates into both the national and international professional environment. However, there is no clear correspondence between the competencies and learning outcomes described in the Curriculum and those included in the Course Description Sheets.



Recommendations

- Correlating the provisions of the Curriculum with those of the Course Description Sheets regarding competencies and learning outcomes.

The indicator is: fulfilled

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

Standard S.B.3.1 Principles

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

Indicator I.P.B.3.1.1	The organisational component ensures implementation of the student-centred learning in the curriculum and through the teaching strategies used in the learning and teaching activities and experiences.
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The Doctoral School of Economics integrates the principles of student-centred learning both at the curriculum level and through the adopted teaching strategies. The structure of the DSUD Accounting is designed to stimulate autonomy in learning, critical thinking and the active involvement of the doctoral student in the formative process, through activities such as the development of an individual research project, personalised mentoring, participation in research centres and the use of modern teaching methods, focused on active and collaborative learning. The principles of student-centred learning are imperative for the academic and professional training of young people, and the personalisation of mentoring can better respond to their needs. Participation in research centres and the use of modern teaching methods are effective ways to prepare students. The meeting with doctoral students from other fields, accredited at the SDSE level, confirmed the institution's commitment to implementing student-centred education.

Recommendations

None.

The indicator is: fulfilled.

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

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

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

Indicator I.P.B.4.1.1	The organisational component provides students, including those with special educational needs/disabilities, with access to resources and services designed to support the learning process, adequate for the individual learning needs, the study domain, the study cycle, and the form of organisation of the study programme.
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The University of Oradea pays special attention to supporting students with adaptation and learning difficulties or with disabilities (Framework Regulation of the University of Oradea on accommodation in student dormitories, Regulation on granting scholarships and other forms of material support for students of the University of Oradea). At the UO level, there is an Office for students with visual disabilities or blind people, established in collaboration with the Cartea Călătoare Foundation and Orange, through which this category of students benefits from adapted courses (enlarged/transformed into Braille). A Laboratory for People with Disabilities was also established, where there is equipment and software that facilitates access to learning for students with disabilities: Software for people with special needs (provided with voice in Romanian, can be installed on a computer, allows access to all the usual functions of a computer: using the operating system, reading and writing documents, reading books, browsing the internet, reading and writing

emails, communicating on Facebook, Skype, Messenger or InstantBird.), Screen magnifier and reader software module (Ensures screen magnification, but benefits from a voice synthesiser), Braille tablet + pointer, Optelec Compact Mini electronic magnifier, large-character keyboard, Braille typewriter, Independent reading tool, with excellent voice playback, Tactile diagram tool, Braille printer, assistive laptop.

Ensuring educational opportunities for all categories of people, including those who are disadvantaged but have the willpower to achieve academic goals, represents a university initiative to improve educational performance and support equal rights in higher education.

Recommendations

None.

The indicator is: fulfilled.

Criterion B.5. Learning outcomes

Standard S.B.5.1. Definition and evaluation

Learning outcomes are adequately defined and evaluated.

Indicator I.P.B.5.1.1	Learning outcomes are adequately described, and they support understanding of the students' and teachers' expectations regarding the content of the subject matters in the curriculum.
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The learning outcomes of the PhD program in Accounting are presented in each subject sheet and are correlated with the targeted professional and transversal competencies. They reflect the general and specific objectives of the courses (such as Methods and techniques of documentation, research and data processing in economic sciences, Ethics and integrity in economic sciences, Scientific authority and publication techniques, Quantitative methods and models used in accounting and auditing, Qualitative methods and models used in accounting and auditing, Statistical data processing, The role of Audit in Fraud Prevention and Detection: A Forensic Perspective, Current challenges in external reporting of entities) allowing a common understanding between the student and the teaching staff regarding the content, teaching methods and assessment standards.

The expected outcomes are expressed through concrete competencies – from the ability to critically analyse economic and accounting phenomena and the use of qualitative and quantitative research methods, to the application of the principles of academic ethics. They ensure curricular coherence and facilitate the planning of learning and assessment activities, providing both teaching staff and doctoral students with clear benchmarks for expected performance and educational progress.

Following analysis of the Subject Sheets and the Curriculum, the correspondence between the learning outcomes described in the Curriculum and those presented in the Subject Sheets in the program based on advanced university studies is unclear, and the Curriculum does not include them. It does not have transferable credits allocated to the activity of defending the doctoral thesis before the Academic Guidance and Integrity Committee.

Recommendations

- Correlation of the provisions of the Curriculum with those of the Subject Sheets regarding competencies and learning outcomes;
- Inclusion in the Curriculum and allocation of transferable credits, of the activity of defending the doctoral thesis before the Academic Guidance and Integrity Committee.

The indicator is: fulfilled

Indicator I.P.B.5.1.2	Achievement of the learning outcomes is checked in ongoing examinations and study completion exams.
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The verification of achievement of learning outcomes in the doctoral program in Accounting is carried out through both continuous assessments and final exams, according to the methodologies of each discipline. The subject sheets clearly detail the evaluation criteria and methods, which include oral exams, essays, research projects, active participation in seminars, as well as ongoing assessments (for example, within the courses Ethics and Integrity in Economic Sciences or Methods and Techniques of Documentation, Research and Data Processing in Economic Sciences).

To obtain the qualification "admitted" or a higher final grade, students must consistently demonstrate achievement of the competencies outlined in the learning outcomes. Also, the evaluation of practical activities and scientific products contributes to assessing individual progress and supporting the academic standards of the program.

Continuous verification of learning outcomes provides clear, real-time information on the efficiency of the teaching process and enables the improvement and evolution of teaching methods throughout the study.

- Recommendations  
None.

The indicator is: fulfilled.

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

Standard S.B.7.1. Admission

The admission procedures and principles ensure access to higher education.

Indicator I.P.B.7.1.1	The organisational component applies the admission procedures..
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The University of Oradea has a [Regulation regarding the organization and conduct of university doctoral studies](#), a document published on the IOSUD UO website, which establishes the general admission conditions, the competition stages, the composition and duties of the evaluation committees, as well as the procedure for resolving appeals. The results of the appeals are posted both on the IOSUD UO notice board and on the IOSUD UO webpage ([art.30. \(16\)](#)). Furthermore, the Regulation includes clearly defined eligibility criteria (holding a Master's degree or an equivalent qualification, according to [Article 30, paragraph \(10\) of the Regulation on the organization and conduct of university doctoral studies](#)), the list of mandatory documents for the application file, the competition tests, and the candidate ranking procedure, in compliance with the provisions of [Law no. 199/2023](#), [Ministry of Education Order no. 3020/2024 – the Doctoral Framework Regulation](#) and [Government Decision no. 962/2024 – the ARACIS Methodology](#).

Admission to the Accounting program will be based on a language proficiency exam in an internationally spoken language and a research project based on a scientific interview, with the prior publication of the [criteria and schedule](#) on the Doctoral School's website. These are designed to assess the candidate's ability to formulate research objectives and demonstrate their potential for doctoral work. [The admission competition will be conducted in accordance with the specific Methodology](#) for the Accounting field, developed by the Doctoral School of Economic Sciences, approved by the Doctoral School Council, validated by the Council for University Doctoral Studies (CSUD), and adopted by a Decision of the Senate of the University of Oradea, in compliance with [Article 190 of Law no. 199/2023](#) and [Article 16 of ME Order no. 3020/2024](#).

The admission session schedule, the interview topics, and the composition of the evaluation committees will be published in advance on the [Doctoral School's website](#), in order to ensure transparency, fairness, and equal access for all candidates. The procedure also includes an administrative verification stage of the application files and a scientific evaluation stage, followed by

the ranking of candidates and the publication of results, in accordance with [Art. 16, para. \(4\) of Order no. 3020/2024](#).

[The admission process is coordinated by an admission committee at the IOSUD–UO level](#), which includes the accredited doctoral supervisors in the field of Accounting and a representative of the CSUD, and it is developed in accordance with the [Higher Education Law no. 199/2023](#), [Ministry of Education Order no. 3020/2024](#) and [Art. 16 of Government Decision no. 962/2024 – the ARACIS Methodology](#) for external quality evaluation.

The admission procedure is outlined in the institutional documents of IOSUD UO, ensuring the existence of a complete normative framework ([the IOSUD Regulation](#), the admission [framework methodology](#), and internal procedures). The operational evidence related to the implementation of the admission process for the 2025 session complies with the current legislation and ARACIS quality standards. This evidence has been documented and analyzed in accordance with the provisions of [ME Order no. 3020/2024](#) and [GD no. 962/2024 – the ARACIS Methodology for external quality evaluation](#). To ensure transparency, all relevant information has been fully published, as follows:

- the stages of the admission process and the procedures for submitting the application files for doctoral studies, which may be carried out both online and in physical format at the IOSUD Secretariat;
- the establishment of the admission committee, specifying its roles and the composition approved by the CSUD;
- the appeals procedure, which is carried out through the submission of a written appeal, as described in the [Regulation on the organization and conduct of doctoral studies](#);
- the official admission announcement, published in accordance with the [Regulation on the organization and conduct of doctoral studies](#) and [Methodology for organizing and conducting the doctoral admission competition – September 2025 session](#) posted on the [IOSUD UO website](#);
- [the admission results](#), published on the IOSUD-UO website, in the same manner as in the previous admission session (for example, for the Economics field).

Aspects that constitute best practice examples are represented by the transparency achieved through the publication on the UO website of the admission procedures and the online submission/transmission of documents. This approach digitalizes the process and promotes equal access for all candidates.

✓ **Recommendations**

The publication in the Admission Methodology for the Accounting field of the evaluation components, such as the criteria or scoring grids used for the assessment of the research project/interview.

**The indicator is: fulfilled.**

Indicator I.P.B.7.1.2	Admission in higher education study programmes complies with the principles of fairness and equal opportunities, and with the establishing of support measures to ensure access of vulnerable groups at social and educational risk, including candidates with special educational needs and/or disabilities.
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At the University of Oradea, the admission process for doctoral study programs is carried out in accordance with the principles of equity and equal opportunities, while specific support measures are implemented to facilitate the access of individuals belonging to vulnerable groups. IOSUD–UO complies with [Art. 1\(2\), Chapter 1, and Art. 129, Section 3 of the Higher Education Law no. 199/2023](#), as well as [Government Decision no. 962/2024 – the ARACIS Methodology](#), which guarantee equal access to education for all candidates.

The University of Oradea complies with the principles of equity and equal opportunities, and implements concrete measures and effective support mechanisms for candidates with special needs, in accordance with [Law no. 199/2023](#), [the ARACIS Methodology](#), [the University of Oradea’s Framework Regulation on Student Dormitory Accommodation](#) and the [Regulation on the Awarding of Scholarships and Other Forms of Material Support for Students of the University of Oradea](#), which

ensure access and reasonable accommodations in the educational and selection processes. The University campus is suitably equipped to facilitate access and participation for students with special needs. In this regard, a dedicated office has been established for adapting educational materials (by enlarging text or transcribing it into Braille, as well as providing magnifiers, typewriters, etc.). Additionally, persons with disabilities benefit from a laboratory equipped with specialized technology and software, designed to meet their specific needs.

Aspects that constitute best practice examples include the awareness of the importance of equity and equal access to higher education. There is a clear focus on making specialized platforms accessible and creating conditions that ensure access for individuals with special needs, indicating the implementation of integration measures.

- ✓ Recommendations  
Not applicable.

The indicator is: fulfilled.

Standard S.B.7.2. Academic journey of students

The organisational component carries out actions supporting the students' academic journey.

Indicator I.P.B.7.2.1	The organisational component applies the regulations concerning the students' professional activity.
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Within the field of Accounting, the doctoral study program is structured into two major components, in accordance with national and institutional regulations: *the Program based on advanced university studies* and *the Scientific research program*. The first component includes fundamental and methodological disciplines (e.g., Methods and techniques of documentation, research and data processing in economic sciences; Scientific authorship and publication techniques; Ethics and integrity in economic sciences; Quantitative methods and models used in accounting and audit; Qualitative methods and models used in accounting and audit; Statistical data processing, etc.). The second component involves the development of *scientific progress reports* and the writing of *the doctoral thesis*. There is a [Regulation on the activity of doctoral students](#) that includes the general rules applicable to them.

[The curriculum](#) for the Accounting field is approved by [Senate Decision no. 17/30.01.2025](#) and is aligned with the [ARACIS Methodology](#) regarding the structure of the third cycle of studies. The professional activity of doctoral students is regulated by the [Regulation on the organization and conduct of doctoral university studies of the IOSUD](#), supplemented by the internal procedure [SEAQ\\_PO\\_CSUD\\_04 – Operational procedure regarding the evaluation of doctoral students](#). Upon admission, doctoral students sign a [study contract](#). Additionally, the legal framework is in accordance with the general provisions established by [Order of the Ministry of Education no. 3020/2024 \(art. 24–25\)](#), [the Higher Education Law no. 199/2023, art. 61 and art. 68](#) followed by the [IOSUD Regulation](#), which outlines the stages of doctoral training, the mechanisms for periodic evaluation, and the responsibilities of the supervisory committee. It also defines the rights and obligations of doctoral students within the IOSUD, which are likewise stipulated in the [study contract](#).

In accordance with [Order no. 3020/2024](#), in accordance with Order no. 3020/2024, the evaluation of the doctoral student's activity is conducted annually, based on individual reports, by the supervision committee and the PhD supervisor. Academic progress is monitored primarily through semester reports and intermediate presentations within the Doctoral School, with a unified digital record of the doctoral students' progress at the institutional level. The methods for evaluating the acquired competencies are described at the curriculum level (ECTS).

The curricular structure of the doctoral program complies with the requirements of the [ARACIS Methodology](#) and the provisions of [Law no. 199/2023](#). Mechanisms for monitoring the individual academic progress of doctoral students are implemented through the use of the IT platform. IOSUD-UO maintains the doctoral students' individual evaluation records, annual progress reports, and minutes from the supervision committees or the CSUD regarding the validation of academic progress.

Aspects that constitute best practice examples: using the IT platform for monitoring the doctoral progress.



#### Recommendations

Development of a PhD Student Guide that includes the components of the entire activity during the doctoral program.

The indicator is: fulfilled.

### DOMAIN C. Quality management

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

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

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

Indicator	The organisational component consistently applies the procedures, and proves their impact on quality assurance.
I.P.C.3.1.1	

The University of Oradea, through IOSUD, systematically applies the [institutional procedures regarding the initiation, monitoring, and periodic review of doctoral study programs](#), in accordance with the internal quality management system. The process is regulated by the institutional procedure [SEAQ-PO-PrMA-01](#) – „Operational Procedure for the Development and Approval of Curricula”, which is an integral part of the [University's Quality Management System](#). Each year, the Doctoral School of Economic Sciences prepares the [Self-Evaluation Report](#) of the Doctoral School, demonstrating the institution's commitment to ensuring the quality of the educational process.

The establishment of the doctoral field in Accounting was initiated by the Doctoral School of Economic Sciences and followed the approval stages stipulated by the internal regulations. Additionally, the involvement of the Doctoral School leadership in the self-evaluation process is acknowledged, in accordance with the ARACIS methodology. The applied procedures are based on the implementation of internal quality assurance systems by the IOSUD, in accordance with the [Higher Education Law no. 199/2023, Art. 61–63](#), and on the need for periodic monitoring and review of programs, in compliance with [Government Decision no. 962/2024 – the ARACIS Methodology for external quality evaluation, which, in Art. 28, letter \(d\)](#).

One of the development strategies of the University of Oradea is the [the monitoring and periodic review of study programs and fields](#), thereby ensuring the alignment of the university with high academic standards while taking into account labor market developments and the expectations of stakeholders. This procedure is managed at the faculty level, through the Faculty Councils and the specialized departments, under the coordination of the [Department for Quality Assurance](#) (DAC), [the Administrative Board](#) and the [University Senate](#).

The mechanisms and procedures for the initiation, monitoring, and periodic review comply with the internal requirements of [SEAQ-PO-PrMA-01 “Operational Procedure for the Development and Approval of Curricula”](#). The Doctoral School of Economic Sciences followed all the stages specified in section 8.2.1.5 of this procedure, as well as the provisions of [Government Decision no. 962/2024](#), involving students, employers, and other stakeholders such as alumni in the consultation process, including the organization of meetings with employers and representatives of the business environment. IOSUD has demonstrated that procedures are in place for the continuous monitoring and periodic review of study programs, with the participation of students and other stakeholders.

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



#### Recommendations

Not applicable.

The indicator is: fulfilled.

Indicator I.P.C.3.1.2	Members of its own community and other stakeholders are involved in the procedure implementation process.
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In the process of implementing internal procedures, the University of Oradea involves doctoral supervisors, members of the Council of the Doctoral School of Economic Sciences (CSDSE), academic staff, doctoral student representatives, and administrative personnel. This approach corresponds to the requirements set out in [Article 226, letter c\), and Section 12, letter A of the Higher Education Law no. 199/2023](#), which establishes the obligation of institutions organizing doctoral university studies (IOSUD) to ensure the involvement of all academic actors and social partners in the processes of evaluation, monitoring, and continuous improvement of the quality of study programs.

Furthermore, the involvement of academic staff, doctoral students, and other stakeholders is aligned with the requirements of [Government Decision no. 962/2024 – the ARACIS Methodology for External Quality Evaluation in Higher Education](#), which stipulates that “the institution approves and revises procedures regarding the implementation of learning, teaching, practical training, research, and evaluation activities,” emphasizing the participatory and collaborative nature of the quality assurance mechanism. In addition, collaborations with the socio-economic environment are evident, through consultations with employers and institutional partners, and a [consultative council](#) is also in place.

At the University of Oradea, there is a solid institutional structure for quality assurance (DAC, CSUD, CSDSE), which confirms the active and continuous involvement of members of the academic community and other stakeholders in the implementation of quality assurance procedures. In particular, [periodic meetings and consultations](#) are held with employers, and an [advisory council](#), is organized, within which the competencies required for labor market integration are identified and curriculum adjustments are proposed. Through [surveys and questionnaires administered to graduates](#), the level of satisfaction regarding the professional training received and its relevance to their careers is evaluated. The University also [collaborates with international educational institutions](#), through academic exchanges and by aligning study programs with the requirements of the European Higher Education Area. [Partnerships with the economic and business sector](#) provide students with opportunities to undertake internships, practical placements, and other forms of applied learning.

Aspects that constitute best practice examples:

- The existence of an institutional structure dedicated to quality, [the Quality Assurance Department](#) (DAC) and the implementation of a Quality Management System, which contributes to the excellence of internal evaluation and quality monitoring processes.
- Consultation with the socio-economic environment through advisory councils and periodic meetings with employers.

✓ **Recommendations**  
Not applicable.

The indicator is: fulfilled.

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

Standard S.C.8.1. Compliance with the external evaluation obligation

The HEI undergoes external quality evaluation as required by the law.

Indicator I.P.C.8.1.1	The organisational component carries out the procedures pertaining to the external quality evaluation process, aiming to organise the evaluated study programme as provided by the law.
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The University of Oradea is periodically subject to external quality evaluation processes carried out by ARACIS, in accordance with the provisions of Art. 61 and Art. 103 of the [Higher Education Law no. 199/2023](#), which stipulate that the external evaluation of education quality is conducted periodically, based on the methodologies approved by Government decision.

According to [Government Decision no. 962/2024 – the ARACIS Methodology](#), the institutions organizing doctoral studies (IOSUD) are required to carry out the self-evaluation procedures in a documented manner, to prepare the Internal Evaluation Report, and to submit the complete documentation (annexes, evidence, internal audit reports) to ARACIS for the external evaluation of the doctoral study fields.

The University of Oradea holds the "[High Degree of Confidence](#)" rating, awarded by the ARACIS report of October 3, 2024, which confirms the conformity of its institutional processes with national and European quality standards. In this context, the Doctoral School of Economic Sciences has developed the Internal Evaluation Report for the Accounting field, adhering to the methodological requirements stipulated in [Government Decision 962/2024](#), regarding the report's structure and supporting documents. The submitted documentation includes the Self-Assessment Report, the curriculum, the list of accredited PhD supervisors, the internal SEAQ procedures, and annexes with evidence concerning human resources and infrastructure.

The University of Oradea has extensive experience in [external quality evaluation processes and fulfills the obligations stipulated by national legislation](#), adhering to both the provisions of [Law 199/2023](#), and ARACIS standards ([Bachelor's program evaluation results](#), [Teacher Training and Pedagogy program evaluation results](#), [Master's program evaluation results](#), [Doctoral program evaluation results](#)).

The University has demonstrated this compliance by obtaining the [rating "High Degree of Confidence"](#). The University organizes and manages the activities necessary for external evaluation, ensuring the collection and submission of all documents requested by the accreditation and evaluation bodies.

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

- ✓ [Recommendations](#)  
Not applicable.

[The indicator is: fulfilled.](#)

## IV. SWOT Analysis

Strengths:		Weaknesses:
<ul style="list-style-type: none"> <li>✓ The existence of an updated regulatory framework (regulations, methodologies, specific procedures);</li> <li>✓ The modern teaching and research infrastructure of the Faculty of Economic Sciences and the Doctoral School of Economic Sciences (SDSE) allows the development of high-quality teaching and research activities;</li> <li>✓ Adequate educational spaces: the infrastructure includes a sufficient number of rooms to ensure the optimal conduct of the educational process;</li> <li>✓ The existence of a well-</li> </ul>	<p><b>INTERNAL FACTORS</b></p> 	<ul style="list-style-type: none"> <li>✓ The English version of the doctoral studies presentation website is underdeveloped;</li> <li>✓ A limited number of international mobility programs undertaken by SDSE doctoral students;</li> <li>✓ A low degree of internationalization through international agreements, co-tutelle arrangements, participation in international conferences abroad, etc.;</li> <li>✓ The existence of inconsistencies between the learning outcomes presented in the Curriculum and those in the Course Description Sheets.</li> </ul>

<p>developed institutional digital infrastructure;</p> <ul style="list-style-type: none"> <li>✓ The existence of the Accounting Master’s Degree Domain (DSUM) within the Faculty of Economic Sciences creates favorable premises for increasing the attractiveness of the Accounting Doctoral Domain (DSUD);</li> <li>✓ The genuine involvement of stakeholders (students, alumni, employers) in curricular updates;</li> <li>✓ Excellent collaboration between doctoral students (from other accredited fields) and doctoral supervisors;</li> <li>✓ A team of teaching staff committed to providing quality education and responsive to all student needs.</li> </ul>		
<p><b>SWOT analysis</b></p>		
<p><b>Opportunities:</b></p> <ul style="list-style-type: none"> <li>✓ Acquiring competencies specific to the field of accounting provides doctoral students with valuable opportunities for professional development;</li> <li>✓ Increasing the number of academic staff mobilities to universities within or outside the European Union offers opportunities to enhance the quality of teaching and research, as well as to create specific professional networks that can serve as a foundation for applying for research funding;</li> <li>✓ Increasing the number of student mobilities to universities within or outside the European Union provides doctoral students with better opportunities for integration into the national</li> </ul>	 <p><b>EXTERNAL FACTORS</b></p>	<p><b>Threats:</b></p> <ul style="list-style-type: none"> <li>✓ Underfunding of education and research may lead to a decrease in the attractiveness of higher education for professionals in the field;</li> <li>✓ The demographic decline may, in the long term, result in a continuous decrease in the school-age population;</li> <li>✓ Competition with major universities in the region for attracting doctoral students in the field of Accounting;</li> <li>✓ Risks associated with the migration of academic staff and students to universities abroad, which may negatively affect human resources and the attractiveness of the field.</li> </ul>

<p>or European labor market;</p> <ul style="list-style-type: none"> <li>✓ Access to funding programs for scientific research and doctoral student mobility;</li> <li>✓ Expanding inter-university collaboration through university alliances.</li> </ul>		
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## V. Extent to which the standards and performance indicators are fulfilled, and recommendations

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
<b>DOMAIN A. Institutional capacity</b>			
1.	<b>I.P.A.1.1.1</b> For delivering the study programme/domain, the HEI has adequate organisational components and an adequate management system, which operate based on methodologies, regulations and procedures that are periodically reviewed as required by law.	F	- Clarifying in the SDSE Regulation the procedure for selecting the two external members of the SDSE and aligning this provision with the IOSUD Regulation, which in Article 22 states that "Only persons holding the status of doctoral supervisor within the respective doctoral school are eligible to be elected as members of the doctoral school council"; - Expanding the English version of the doctoral studies presentation website.
2.	<b>I.P.A.1.2.1</b> The opinions of the faculty and department members, of the subsidiary or extension and of other stakeholders are considered in the process of adopting and revising methodologies, regulations and implementation procedures.	F	- Expanding partnerships with public institutions, think tanks, NGOs, and local authorities to provide doctoral students with opportunities to engage in applied projects and public policy consultancy.
3.	<b>I.P.A.2.1.1</b> The HEI legally owns venues for the related education, research and administrative processes, as well as for services for students, doctoral students and trainees, thus providing an enabling environment for living and studying, including for disabled persons. Optimal venues are also provided for activities of the staff. Such venues are adequately equipped.	F	
4.	<b>I.P.A.2.2.1</b> The movable and immovable assets are properly maintained to ensure optimal conditions for studying, living and research, as well as for work.	F	
5.	<b>I.P.A.3.1.1</b> The human resources of the organisational component are suitable to perform the activities pertaining to the evaluated study programme/domain. The teaching staff has the required qualifications and professional competences to teach the subject matters assigned to them in the job list.	F	- Involvement of doctoral supervisors in the field of Accounting in the scientific committees of international publications and conferences, as well as in committees for the defense of doctoral theses at foreign universities or in co-supervision with a foreign university.

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
6.	<b>I.P.A.3.2.1</b> Recruitment procedures comply with the provisions of the law, and are established and carried out transparently.	F	
7.	<b>I.P.A.4.1.1</b> The organisational component uses IT tools in its own procedures, to improve access and provide good quality services for the members of its own community and the indirect beneficiaries of education.	F	
<b>DOMAIN B. Educational efficacy</b>			
8.	<b>I.P.B.1.1.1</b> The study programme is developed and structured according to the expected learning outcomes, and organised based on transferable study credits. It includes all learning, teaching, practical training, research and evaluation experiences, which, together, lead to a higher education qualification.	F	<ul style="list-style-type: none"> <li>- Aligning the provisions of the Curriculum with those of the Course Description Sheets regarding competencies and learning outcomes;</li> <li>- Including in the Curriculum, and assigning transferable credits to, the activity of defending the doctoral thesis before the supervision and academic integrity committee;</li> <li>- Analyzing the possibility of including additional sets of optional courses in the structure of the Advanced University Studies Program.</li> </ul>
9.	<b>I.P.B.2.1.2</b> The expected learning outcomes are correlated with the competences required by those occupations, according to the occupational standards and/or the European Skills, Competences and Occupations (ESCO).	F	<ul style="list-style-type: none"> <li>- Aligning the provisions of the Curriculum with those of the Course Description Sheets regarding competencies and learning outcomes.</li> </ul>
10.	<b>I.P.B.3.1.1</b> The organisational component ensures implementation of the student-centred learning in the curriculum and through the teaching strategies used in the learning and teaching activities and experiences.	F	
11.	<b>I.P.B.4.1.1</b> The organisational component provides students, including those with special educational needs/disabilities, with access to resources and services designed to support the learning process, adequate for the individual learning needs, the study domain, the study cycle, and the form of organisation of the study programme.	F	
12.	<b>I.P.B.5.1.1</b> Learning outcomes are adequately described, and they support understanding of the students' and teachers' expectations regarding the content of the subject matters in the curriculum.	F	<ul style="list-style-type: none"> <li>- Aligning the provisions of the Curriculum with those of the Course Description Sheets regarding competencies and learning outcomes;</li> <li>- Including in the Curriculum, and assigning transferable credits to, the activity of defending the doctoral thesis before the supervision and academic integrity committee.</li> </ul>
13.	<b>I.P.B.5.1.2</b> Achievement of the learning outcomes is checked in ongoing examinations and study completion exams.	F	

No.	Performance Indicator	Extent to which it was fulfilled (F/PF/UF)	Recommendations
14.	I.P.B.7.1.1 The organisational component applies the admission procedures.	F	- Including in the Admission Methodology for the Accounting field the evaluation components, such as the criteria or scoring grids used for assessing the research project/interview.
15.	I.P.B.7.1.2 Admission in higher education study programmes complies with the principles of fairness and equal opportunities, and with the establishing of support measures to ensure access of vulnerable groups at social and educational risk, including candidates with special educational needs and/or disabilities.	F	
16.	I.P.B.7.2.1 The organisational component applies the regulations concerning the students' professional activity.	F	- Developing a Doctoral Student Guide that includes all components of the doctoral training process.
<b>DOMAIN C. Quality management</b>			
17.	I.P.C.3.1.1 The organisational component consistently applies the procedures, and proves their impact on quality assurance.	F	
18.	I.P.C.3.1.2 Members of its own community and other stakeholders are involved in the procedure implementation process.	F	
19.	I.P.C.8.1.1 The organisational component carries out the procedures pertaining to the external quality evaluation process, aiming to organise the evaluated study programme as provided by the law.	F	

### Summary Table of Performance Indicators – Degree of Fulfillment

Evaluation Domain	Number of Performance Indicators		
	Fulfilled	Partially fulfilled	Unfulfilled
Domain A. Institutional capacity	7	-	-
Domain B. Educational efficacy	9	-	-
Domain C. Quality management	3	-	-
Total	19	-	-

*Other, general recommendations that were not given within the analysis of a specific performance indicator can be presented here.*

*Sum up the number of analysed performance indicators, and specify how many were assessed as fulfilled, partially fulfilled, and unfulfilled, if any.*

## VI. Conclusions

Following the visit to the University of Oradea, Doctoral School of Economic Sciences, the ARACIS External Committee for Quality Evaluation of the doctoral field of study in **Accounting** unanimously decided to grant **accreditation** to the evaluated field.

*Propose and substantiate a decision.*

*Following the completion of the accreditation procedure, the decision of the evaluation panel shall be one of the following:*

- a) **Accreditation\*** (AC);

## VII. Annexes

*Enclose the schedule of the on-site visit, the list of the documents reviewed, as well as any other documents that are relevant for the evaluation procedure, which are referred to in the REE and cannot be accessed through links.*

1. Evaluation schedule of the Doctoral Field of Study in Accounting: October 29–31, 2025;
2. Minutes of the meetings held during the visit.