

**„ALEXANDRU IOAN CUZA” UNIVERSITY, IASI**

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Registration no. UAIC

Registration no. ARACIS

To: ARACIS COUNCIL

In accordance with the legal provisions in force and based on the *Guide for the regular external evaluation of doctoral schools* and on the *Guide for the regular external evaluation of university doctoral studies domains*, respectively, "Alexandru Ioan Cuza" University's Council of Administration decided to request the initiation of regular external evaluation procedures for doctoral studies for the following doctoral schools and for the following doctoral study domains:

No.	Doctoral school	Doctoral study domains	Person in charge (name, surname, e-mail, telephone)	No. of doctoral thesis advisors/ domain
1.	Doctoral School of Economics and Business Administration	1.		
		2. <i>Accounting</i>	Professor Iuliana Eugenia GEORGESCU, PhD. iuliag@uaic.ro , 0744-903841	4
		3.		
		4.		
		5.		
		6.		
		...		

The CSUD (The Doctoral Studies Council) director is Professor Ionel Mangalagiu PhD, and the contact details are:

- Telephone: 0723 240075
- E-mail: ionelm@uaic.ro

We hereby acknowledge full awareness of the fees imposed by the *ARACIS Council Decision no. 2 of 28.01. 2021 regarding approval of fees for doctoral studies' external evaluation.*

<https://www.aracis.ro/wp-content/uploads/2021/03/HC-2-28.01.2021.pdf>

**RECTOR,
LS**



*Doctoral School of Economics and
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INTERNAL EVALUATION REPORT

Data provided to the ARACIS Department of Accreditation by:

Faculty:

FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

Doctoral study domain:

ACCOUNTING

Contact person: **Professor** Iuliana Eugenia GEORGESCU, **PhD.**

E-mail: iuliag@uaic.ro

Telephone: **0744-903841**

The data provided in the present Report are complete, accurate and in accordance with professional ethics.

Doctoral School Director,
Professor Adriana ZAIȚ, PhD

CSUD Director,
Professor Ionel MANGALAGIU, PhD

May 2021



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1. GENERAL INFORMATION

1.1. Presentation of the Doctoral School of Economics and Business Administration, "Alexandru Ioan Cuza" University, Iasi

1.1.1. SDEAA (Doctoral School of Economics and Business Administration) – General Information

"Alexandru Ioan Cuza" University of Iasi is the oldest higher education institution in Romania. Established on October 26, 1860 ([Annex 1](#)), shortly after the Romanian Principalities Union in 1859, the **Iasi University** marked the modern beginnings of national higher education. The first academic institution in the country, Iasi University became the core of intellectual forces from all Romanian provinces, thus enabling educational, cultural and scientific development at the national level. At present, "Alexandru Ioan Cuza" University of Iasi represents a strong academic community, which carries out its activities in university autonomy and academic democracy conditions.

"Alexandru Ioan Cuza" University IOSUD was established in May 2005 ([Annex 2](#)) by replacing IOD-UAIC, in accordance with legislation in force. In this context, on September 1st, 2005 the **Doctoral School of Economics and Business Administration** ([Annex 3](#)) was established although doctoral level education had been carried out for over three decades within the **Faculty of Economics and Business Administration**. At present, due to the 51 doctoral thesis advisors, 104 guidance commission members and 152 currently enrolled PhD students, SDEEA is an extremely active academic community. The PhD programs are supported by the effort and active involvement of professors and researchers within the four faculty departments: *Department of Accounting, Economic Informatics and Statistics, Department of Economics and International Relations, Department of Finance, Money and Public Administration, Department of Management, Marketing and Business Administration.*

1.1.2. SDEAA Structure

The Doctoral School of Economics and Business Administration is a separate department within the Faculty of Economics and Business Administration, with its own regulations and structure and comprises 9 doctoral study domains: *Cybernetics and Statistics, Accounting, Economics, International Economics and Business, Finance, Economic Informatics, Management, Marketing, and Administrative Sciences.*

SDEAA management is ensured by a Council (CSD), whose members are ([Annex 4](#)):

Director: Professor Adriana ZAIȚ, PhD, "Alexandru Ioan Cuza" University, Iasi

Members:

✚ Professor Daniela AGHEORGHIESEI, PhD, "Alexandru Ioan Cuza" University, Iasi



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- ✚ Professor Mircea GEORGESCU, PhD, "Alexandru Ioan Cuza" University, Iasi
- ✚ Professor Ovidiu STOICA, PhD, "Alexandru Ioan Cuza" University, Iasi
- ✚ Professor Elio BORGONOV, PhD, Bocconi University, Milan, Italy
- ✚ Professor Lucian CROITORU, PhD, Bucharest University of Economic Studies
- ✚ PhD student Aurelia ILIES, "Alexandru Ioan Cuza" University, Iasi
- ✚ PhD student Cristian TERZA, "Alexandru Ioan Cuza" University, Iasi

1.1.3. SDEAA Evolution

Since 2005, the Doctoral School of Economics and Business Administration has evolved at all levels (scientific, administrative, relational), particularly in terms of: strategic orientation, rich academic education offer (in terms of disciplines in the curriculum and teaching staff availability), high quality of guidance commissions' coordination and support, evaluation criteria for doctoral theses and PhD students' scientific evolution, relationship building with other research institutions and the economic environment.

A synthetic picture of the evolution of the number of PhD candidates and students is provided in the following table:

Table no. 1. Available places, applicants, PhD students enrolled within the Doctoral School of Economics and Business Administration (2011-2020)

Academic year	Available places	Applicants	Enrolled PhD students
2011-2012	77 state budget, 35 paid tuition	69	51
2012 – 2013	55 state budget, 24 paid tuition	63	47
2013 – 2014	44 state budget, 25 paid tuition	42	36
2014-2015	31 state budget, 2 paid tuition	49	33
2015-2016	30 state budget, 5 paid tuition	38	32
2016-2017	26 state budget, 15 paid tuition	31	31
2017-2018	23 state budget, 15 paid tuition	47	39
2018-2019	25 state budget, 15 paid tuition	41	40
2019-2020	28 state budget, 15 paid tuition	44	42
2020-2021	25 state budget, 20 paid tuition	43	37

The latest SDEAA self-evaluation reports and the summary of the SDEAA Council's report provide further details on this evolution ([Annex 5](#)).

1.1.4. Research mission

The institutional **mission** of the Doctoral School of Economics is to provide a friendly and, at the same time, *rigorous research environment and to enable PhD students' professional and intellectual development as well as to contribute to society's evolution.*



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SDEAA’s **vision is to become an advanced research landmark in the academia, as well as in the social and economic environment, doctoral education, research and dissemination of results.**

As for its research mission, SDEAA aims to support and develop high quality doctoral researches by adopting and covering two perspectives: **methodologically rigorous and socially relevant.** Therefore, if we refer to the **relevance-rigor matrix**, in its scientific research and results, SDEAA aims to conduct doctoral research within the “pragmatic science” sphere.

Table no. 2 The relevance-rigor matrix of research

		Methodological rigor	
		<i>Low</i>	<i>High</i>
Practical relevance	<i>High</i>	Popularist Science	Pragmatic Science
	<i>Low</i>	Puerile Science	Pedantic Science

1.1.5. Quality Certification Level

The Doctoral School of Economics and Business Administration follows the principles stated in the *European Charter for Researchers* and the *Code of Conduct for the Recruitment of Researchers*. Since April 10, 2014, the “Alexandru Ioan Cuza” University IOSUD holds the **HR Excellence in Research** quality certificate.

1.1.6. Specific measures on quality management and professional ethics promotion implemented at the Doctoral School level

Besides acting in line with the “Alexandru Ioan Cuza” University IOSUD’s quality management methodology and internal regulations, the Doctoral School of Economics and Business Administration applies its own procedures aimed to improve the quality of the whole doctoral process, which include advice and counseling provided by the doctoral advisors’ General Assembly regarding regulations’ adjustments, feedback from PhD students as well as from SDEAA’s partners outside the University, etc.

The SDEAA value system is founded on the “cardinal virtues”, i.e.: *Prudence, Justice, Fortitude and Temperance* and on the research values in the *European Code of Conduct for Research Integrity*, acknowledged at the European level:

- ✚ Reliability;
- ✚ Honesty;
- ✚ Respect;
- ✚ Accountability/Dependability.



Besides the fact that SDEAA Regulations include special provisions on ethics ([Annex 6](#)), the Doctoral School of Economics and Business Administration has adopted and fully applies the authorship principles of the *Vancouver Convention of Joint Authorship* according to which a person is entitled to be co-author of an article only if he/she:

- ✚ has significantly contributed to article conception or design, to gathering, analyzing or interpreting the data in the article;
- ✚ has contributed to drafting or reviewing the article;
- ✚ has verified the final version of the article;
- ✚ has agreed to take on responsibility for all aspects related to the accuracy or integrity of the data provided in the article.

1.1.7. Human resources

There are currently 51 doctoral thesis advisors within the Doctoral School of Economics and Business Administration, activating in the following doctoral domains:

Table no. 3. Doctoral Thesis Advisors within SDEAA

No.	Doctoral Study Domain	Doctoral Thesis Advisor	E-mail
1.	<i>Cybernetics and Statistics</i>	Professor Dinu AIRINEI, PhD	adinu@uaic.ro
2.	<i>Cybernetics and Statistics</i>	Professor Ana GRAMA, PhD	agrama@uaic.ro
3.	<i>Cybernetics and Statistics</i>	Professor Anca Laura ASANDULUI, PhD	asand@uaic.ro
4.	<i>Cybernetics and Statistics</i>	Professor Mircea ASANDULUI, PhD habil.	mircea.asandului@uaic.ro
5.	<i>Cybernetics and Statistics</i>	Professor Dănuț-Vasile JEMNA, PhD habil.	danut.jemna@uaic.ro
6.	<i>Cybernetics and Statistics</i>	Professor Carmen Elena PINTILESCU, PhD	carmen.pintilescu@uaic.ro
7.	<i>Accounting</i>	Professor Iuliana Eugenia GEORGESCU, PhD	iuliag@uaic.ro
8.	<i>Accounting</i>	Professor Emil HOROMNEA, PhD	ehoromnea@yahoo.com
9.	<i>Accounting</i>	Professor Marilena MIRONIUC, PhD	marilena@uaic.ro
10.	<i>Accounting</i>	Professor Ioan ANDONE, PhD	iandone@uaic.ro
11.	<i>Economics</i>	Professor Andreea-Oana IACOBUȚĂ-MIHĂIȚĂ, PhD habil.	andreea.iacobuta@uaic.ro
12.	<i>Economics</i>	Professor Ion IGNAT, PhD	ignation@uaic.ro



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No.	Doctoral Study Domain	Doctoral Thesis Advisor	E-mail
13.	<i>Economics</i>	Professor Laura MAXIM, PhD habil.	lauradiaconu_07@yahoo.com
14.	<i>Economics</i>	Professor Ion POHOAȚĂ, PhD	ionpohoata@yahoo.com
15.	<i>Economics</i>	Professor Constantin Cristian POPESCU, PhD habil.	popescu@uaic.ro
16.	<i>International Economics and Business</i>	Lecturer Adrian Vasile HORODNIC, PhD habil.	adi_horodnic@yahoo.com
17.	<i>International Economics and Business</i>	Professor Liviu-George MAHA, PhD habil.	mlg@uaic.ro
18.	<i>International Economics and Business</i>	Professor Gabriela Carmen PASCARIU, PhD	gcpas@uaic.ro
19.	<i>International Economics and Business</i>	Professor Spiridon PRALEA, PhD	pralea@uaic.ro
20.	<i>Finance</i>	Professor Alin Marius ANDRIES, PhD habil.	alin.andries@uaic.ro
21.	<i>Finance</i>	Professor Sorin Gabriel ANTON, PhD habil.	sorin.anton@uaic.ro
22.	<i>Finance</i>	Professor Sebastian Bogdan CĂPRARU, PhD habil.	csb@uaic.ro
23.	<i>Finance</i>	Professor Vasile COCRIS, PhD	vcocris@uaic.ro
24.	<i>Finance</i>	Professor Mihaela ONOFREI, PhD	onofrei@uaic.ro
25.	<i>Finance</i>	Professor Ovidiu STOICA, PhD	ostoica@uaic.ro
26.	<i>Economic Informatics</i>	Professor Forin DUMITRIU, PhD	fdumi@uaic.ro
27.	<i>Economic Informatics</i>	Professor Marin FOTACHE, PhD	fotache@uaic.ro
28.	<i>Economic Informatics</i>	Professor Mircea Radu GEORGESCU, PhD	mirceag@uaic.ro
29.	<i>Economic Informatics</i>	Lecturer Daniel HOMOCIANU, PhD habil.	daniel.homocianu@feaa.uaic.ro
30.	<i>Economic Informatics</i>	Professor Gabriela MESNIȚĂ, PhD	gabriela.mesnita@feaa.uaic.ro
31.	<i>Economic Informatics</i>	Lecturer Sabina-Cristina NECULA, PhD habil.	sabina.necula@uaic.ro
32.	<i>Economic Informatics</i>	Professor Dumitru OPREA, PhD	doprea@uaic.ro



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No.	Doctoral Study Domain	Doctoral Thesis Advisor	E-mail
33.	<i>Economic Informatics</i>	Professor Vasile-Daniel PĂVĂLOAIA, PhD habil.	danpav@uaic.ro
34.	<i>Economic Informatics</i>	Associate Professor Laura Diana RADU, PhD habil.	glaura@uaic.ro
35.	<i>Economic Informatics</i>	Professor Alexandru ȚUGUI, PhD	altug@uaic.ro
36.	<i>Management</i>	Professor Daniela Tatiana AGHEORGHIIESEI, PhD habil.	dte@uaic.ro
37.	<i>Management</i>	Professor Maria Viorica BEDRULE GRIGORUȚĂ, PhD	maria.bedrulegrigoruta@uaic.ro
38.	<i>Management</i>	Professor Valentin NIȚĂ, PhD	valnit2003@gmail.com
39.	<i>Management</i>	Professor Adriana PRODAN, PhD	pada@uaic.ro
40.	<i>Management</i>	Professor Cristina Teodora ROMAN, PhD habil.	throman@uaic.ro
41.	<i>Management</i>	Professor Dumitru ZAIȚ, PhD	dzait@uaic.ro
42.	<i>Marketing</i>	Associate Professor Andreia Gabriela ANDREI, PhD habil.	andrei.andreia@gmail.com
43.	<i>Marketing</i>	Associate Professor Ioana Alexandra HORODNIC, PhD habil.	ioana.horodnic@uaic.ro
44.	<i>Marketing</i>	Professor Adriana MANOLICĂ, PhD habil.	manolica@uaic.ro
45.	<i>Marketing</i>	Professor Emil MAXIM, PhD	emaxim@uaic.ro
46.	<i>Marketing</i>	Professor Stefan PRUTIANU, PhD	pruti@uaic.ro
47.	<i>Marketing</i>	Professor Constantin SASU, PhD	csasu@uaic.ro
48.	<i>Marketing</i>	Professor Adriana ZAIȚ, PhD	azait@uaic.ro
49.	<i>Administrative Sciences</i>	Professor Ana Maria BERCU, PhD habil.	bercu@uaic.ro
50.	<i>Administrative Sciences</i>	Professor Florin OPREA, PhD habil.	foprea@uaic.ro
51.	<i>Administrative Sciences</i>	Professor Mihaela TOFAN, PhD habil.	mtofan@uaic.ro

Doctoral thesis advisors aged over 70 no longer coordinate new PhD students but focus on finalizing the projects they are involved in. When they began to coordinate doctoral theses, no procedure granting affiliation to the Doctoral School was in place and therefore, no procedure for



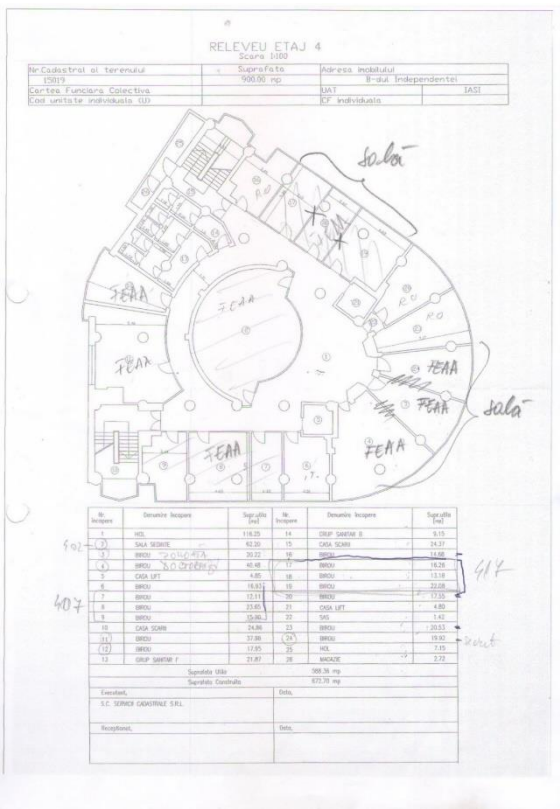
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“unaffiliation” was required. However, these advisors can always be consulted in order to capitalize their valuable research and didactic experience.

1.1.8. SDEAA Research infrastructure

The Doctoral School of Economics and Business Administration headquarters is located in the R Building of “Alexandru Ioan Cuza” University of Iasi, Alexandru Lapusneanu Street, no. 14. Here, PhD students can use offices/ individual study rooms which provide free access to 10 All-In-One Lenovo desktops, laptops and other devices. Also, the same building hosts (particularly in a 50 seat-room and in two lecture rooms) SDEAA activities, i.e. lectures, seminars, workshops, conferences, public debates and doctoral theses defenses. All rooms are provided with modern equipment: smart table, laptops, sound systems, internet etc.



Room R411, i.e. PhD students’ individual study room, was turned into a mini-library which adds to the other 2 main libraries of the Faculty.

The Library of the Faculty of Economics and Business Administration is located on Carol I Blv, No. 22A, B Building, 1st Floor, Room B401 and was founded in 2002 when the Faculty marked 40 years of existence. Nevertheless, the BCU’s (University Central Library) Economic Sciences branch had functioned in the C Building since 1964 (due to the major contribution of great professors in the field) but its constant development in terms of number of students, sections, specializations, education forms, etc. required the establishment of a separate entity, able to concentrate specialized book funds in the main building of the Faculty of Economics and Business Administration. Due to the fact that the Faculty of Economics and Business Administration has its own library space, its architecture has become user-friendly, i.e. users do not waste any time, they can look for information on their own, independently (due to free access to book shelves), they can download and copy all necessary material.



FEAA (Faculty of Economics and Business Administration) library is specialized in economics but, given the numerous disciplines it relates to, it also gathers publications in socio-politics, history, geography, as well as a generous number of reference works (encyclopaediae, dictionaries, monographies, legislation). The collections comprise approximately 25.000 volumes (books and Romanian and foreign serial publications), subscriptions to paperback Romanian and foreign periodicals, to online documents, audio-visual documents, and Database subscriptions (InfoTrac-Custom Journals; Britannica on-line and Universalis on-line). In terms of logistics, the Library provides access to 100 computers, 3 photocopiers, 3 printers, an e-mail server, video supervision system, fire hazards and security systems, digital access and an anti-theft electronic system for each volume. Internet access is ensured by the University network and is; the Server Department of FEAA is in charge with e-security. The Data Base Department has created a library-specific software used to process publications, which includes an online catalogue and a search engine.

Data on FEAA's libraries' capacity:

- ✚ FEAA Library, B Building, 1st Floor: surface: 640 square metres, 240 seats;
- ✚ FEAA Library, C Building, 3rd Floor: surface: 547 square metres, 165 seats;
- ✚ Book fund: 24.663 titles, 62.027 volumes (books and periodicals).

Table no. 4. Distribution of FEAA library volumes according to domains

No.	Domain	Volumes
1.	ADMINISTRATIVE SCIENCES	282
2.	ECONOMICS	844
3.	BUSINESS ADMINISTRATION	954
4.	FINANCE	86
5.	CYBERNETICS, STATISTICS AND ECONOMIC INFORMATICS	2005
6.	ACCOUNTING	2946
7.	INTERNATIONAL ECONOMIC RELATIONS	2365
8.	MANAGEMENT	5500
9.	MARKETING	2910
TOTAL		17892

Table no. 5. Distribution of FEAA library audio-video educational materials according to domains

No.	Domain	Items
1.	ADMINISTRATIVE SCIENCES	107
2.	ECONOMICS	126
3.	BUSINESS ADMINISTRATION	125
4.	FINANCE	109



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No.	Domain	Items
5.	CYBERNETICS, STATISTICS AND ECONOMIC INFORMATICS	91
6.	ACCOUNTING	166
7.	INTERNATIONAL ECONOMIC RELATIONS	100
8.	MANAGEMENT	118
9.	MARKETING	130
TOTAL		1072

To the above educational resources, we may add the online databases, to which SDEAA community has subscription-based access granted through the project **ANELIS PLUS 2020 – Acces Național Electronic la Literatura Stiințifică pentru Susținerea Sistemului de Cercetare și Educație din România (National electronic access to scientific literature to support the educational and research system in Romania)** (co-funded by the Regional Development European Fund through the Competitiveness Operational Program 2014-2020).

The **general objective** of the **ANELIS PLUS 2020** project is *to increase Romania's CDI capacity in health and intelligent specializations domains*. Its aim is thus fully achieved. The project contributes to increasing Romanian research environment's involvement in international specialized research networks which are highly relevant for the further development of science and technology and which will, at the same time, contribute to enhancing the necessary informational infrastructure to support complex research projects. Moreover, the project contributes significantly to intensifying Romanian participation in European Union level research due to its objectives and expected results which will increase Romanian research visibility and will facilitate networking with international research structures.

Therefore, "Alexandru Ioan Cuza University" of Iasi is subscribed to: *Science Direct Freedom Collection, Scopus, SciFinder (CAS), MathSciNet*. SDEAA community also has access to the resources provided by the BCU ("Mihai Eminescu" University Central Library, Iasi) subscriptions:

1. Databases/platforms fulltext



[SpringerLink Journals](#)

[details...](#)



[ProQuest Central](#)

[details...](#)



[Emerald Journals](#)



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Science Journals

[AAAS](#)



Science Direct - Journals

[Freedom Collection](#)



Thomson Reuters

[Web of Knowledge
\(WoS, JCR, DIJ\)](#)



[American Institute of Physics Journals](#)

[details...](#)



[American Physical Society Journals](#)



[Oxford Journals](#)

[details...](#)



[SAGE Journals HHS Collection](#)

[details...](#)



[EBSCO Academic Search Complete](#)

[details...](#)



[EBSCO Business Source Complete](#)

[details...](#)



[IEEE All - Society Periodicals Package \(ASPP
Online\)](#)

[SCOPUS](#)

[details...](#)

Wiley Online Library

[Wiley Journals](#)



[MatSciNet](#)



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[Taylor & Francis Journals](#)



[Reaxys](#)



[American Chemical Society Journals](#)

IOP Institute of Physics

[Institute of Physics Journals](#)



[Cambridge Journals](#)



[CAB Abstracts](#)



[SIAM Journals](#)



[Legis](#)

[details...](#)

2. Bibliographic and bibliometric databases



THOMSON REUTERS
[Web of Science](#)

[details...](#)



THOMSON REUTERS
[Journal Citation Report](#)

[details...](#)



THOMSON REUTERS
[Derwent Innovation Index](#)



ELSEVIER
[SCOPUS](#)

[details...](#)

Table no. 6 Main foreign publications - FEAA Library subscriptions



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No.	Title	Quota
1.	<i>ACM Transaction on information systems</i>	Y -18
2.	<i>ACM Transaction on software engineering</i>	Y - 19
3.	<i>Agricultural economics</i>	Y - 20
4.	<i>Alternatives economiques</i>	Y-118
5.	<i>Austrian economic newsletter</i>	Y- 59
6.	<i>Business Forecast Report</i>	Y- 53
7.	<i>Business week</i>	Y -12
8.	<i>Communication of the ACM</i>	Y - 21
9.	<i>Computer business review</i>	Y 22
10.	<i>Contemporary economic policy</i>	Y-58
11.	<i>E -FINANCE</i>	Y-66
12.	<i>Economic development and cultural change</i>	Y - 23
13.	<i>Economics of transition</i>	Y - 24
14.	<i>Economie Regionale & Urbaine</i>	Y-141
15.	<i>Enterprise and society</i>	Y - 25
16.	<i>European journal of information systems</i>	Y - 26
17.	<i>European law review</i>	Y - 27
18.	<i>European review of agriculture economics</i>	Y - 28
19.	<i>Financial Times</i>	Z - 21
20.	<i>Foreign affairs</i>	Y - 30
21.	<i>Free Market</i>	Y - 56
22.	<i>Futuribles</i>	X- 37
23.	<i>Go4it</i>	Y-131
24.	<i>Harvard business review</i>	Y - 31
25.	<i>Information & Management</i>	Y -112
26.	<i>Information society</i>	Y - 32
27.	<i>Inside Knowledge</i>	Y-128
28.	<i>International Herald Tribune</i>	Z - 22
29.	<i>International journal of public and private law</i>	Y - 34
30.	<i>International review of administrative sciences</i>	Y - 35
31.	<i>Journal of Economic literature</i>	Y - 36
32.	<i>Journal of Economic perspective</i>	Y - 38
33.	<i>Journal of financial economics</i>	Y - 14
34.	<i>Journal of international economic law</i>	Y - 40
35.	<i>Journal of international marketing</i>	Y - 10
36.	<i>Journal of international trade and economic</i>	Y - 41
37.	<i>Journal of law economics and organization</i>	Y - 42
38.	<i>Journal of libertarian study</i>	Y - 29
39.	<i>Journal of management education</i>	X -3
40.	<i>Journal of Management Information System</i>	Y - 57



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No.	Title	Quota
41.	<i>Journal of marketing</i>	Y - 13
42.	<i>Knowledge Management</i>	Y-133
43.	<i>Le nouvel economiste</i>	Z-23
44.	<i>L'Entreprise</i>	Y - 109
45.	<i>Management learning</i>	Y - 104
46.	<i>Membership package</i>	Y - 45
47.	<i>MiS Quarterly</i>	Y - 105
48.	<i>Misses memo</i>	X - 1
49.	<i>OEconomica</i>	Y-125-126
50.	<i>Oxford economic papers</i>	Y - 43
51.	<i>Oxford review of economic policy</i>	Y - 44
52.	<i>PC MAGAZINE Boulder</i>	Y - 103
53.	<i>Problemes economiques</i>	Y -46
54.	<i>Quarterly journal of Austrian economics</i>	Y - 47
55.	<i>Review of financial economics</i>	Y - 48
56.	<i>Review of financial study</i>	Y - 49
57.	<i>Revue de philosophy economique</i>	Y - 50
58.	<i>Revue d'economie politique</i>	X - 34
59.	<i>Revue francaise de gestion</i>	X-40
60.	<i>Romanian Economic Observer</i>	X-38
61.	<i>Romanian Journal of European Affairs</i>	Y- 54
62.	<i>The American economic review</i>	Y - 37
63.	<i>The Economist</i>	Y - 6
64.	<i>The Journal of Libertarian Studies</i>	Y-135
65.	<i>The Quarterly Journal of Economics</i>	Y-123
66.	<i>The Wall Street Journal</i>	Z-12
67.	<i>The World Economy</i>	Y - 106
68.	<i>Theoretical and applied Economics - Economie teoreticăsi aplicată</i>	Y-8
69.	<i>Time</i>	Y - 117
70.	<i>World Bank economic review</i>	Y - 51
71.	<i>World Bank research observer</i>	Y-139
72.	<i>World economic outlook</i>	Y - 55



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Table no. 7 Main Romanian publications – FEAA Library subscriptions

No.	Title	Quota
1.	<i>Adevărul economic</i>	Z-13
2.	<i>Agricultura României</i>	Z-16
3.	<i>Anale Științe economice</i>	X-14 _ X-33
4.	<i>Analele Institutului Național de Cercetări Economice</i>	X-12; X-13
5.	<i>Anuarul de Comerț Exterior al României</i>	Y - 81
6.	<i>Anuarul Institutului 'Gh. Zane'</i>	Y-124
7.	<i>Anuarul Statistic</i>	Y-1, Y-2
8.	<i>Asigurarea calității</i>	Y - 117
9.	<i>Audit financiar</i>	Y-9
10.	<i>Banii nostri</i>	Z-19
11.	<i>Bilanț</i>	Y- 15
12.	<i>BIZ</i>	Y-63
13.	<i>Buletin economic legislativ</i>	X-6
14.	<i>Buletin statistic de comerț exterior</i>	Y - 108
15.	<i>Buletin statistic de industrie</i>	Y-76
16.	<i>Buletin statistic de preturi</i>	Y-136
17.	<i>Buletin statistic lunar</i>	Y-75
18.	<i>Bursa</i>	Z-5
19.	<i>Bursa - Societăți listate de Bursa de Valori București</i>	Y - 116
20.	<i>Bursa IT</i>	Y - 115
21.	<i>Business magazin</i>	Y- 119
22.	<i>Calitatea</i>	Y-134
23.	<i>Capital</i>	Z-9
24.	<i>Cariere</i>	Y-120
25.	<i>CHIP</i>	Y - 107
26.	<i>Contabilitatea, expertiza și auditul afacerilor</i>	Y - 77
27.	<i>Control Economic și Financiar</i>	Y-64
28.	<i>Conturile Naționale</i>	Y-114
29.	<i>Curentul</i>	Z-6
30.	<i>Curier legislativ</i>	X-9
31.	<i>Curierul fiscal</i>	Y-17
32.	<i>Design</i>	Y-130
33.	<i>Drept Comunitar</i>	X - 36
34.	<i>Economie și Administrație Locală</i>	Y-65
35.	<i>Economie teoretică și aplicată</i>	Y- 54
36.	<i>Economistul</i>	Z-7
37.	<i>Euroconsultanta</i>	Y-137
38.	<i>Finanțe, Bănci, Asigurări</i>	Y-70



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No.	Title	Quota
39.	<i>Gestiunea si contabilitatea firmei</i>	Y-61
40.	<i>Ghid Juridic</i>	Y-71
41.	<i>Idei de afaceri</i>	Y-7
42.	<i>Impozite si taxe</i>	Y-80
43.	<i>Inventica si economie</i>	Y-72
44.	<i>Jurnalul Afacerilor</i>	Y-67
45.	<i>Legislația României</i>	X-11
46.	<i>Magazin internațional</i>	Z - 20
47.	<i>Magazin istoric</i>	X-7
48.	<i>Management</i>	Y- 74
49.	<i>Money</i>	Y- 15
50.	<i>Monitorul Oficial</i>	Y-3
51.	<i>Net Report</i>	Y-9
52.	<i>PC Magazine</i>	Y-8
53.	<i>PC World</i>	Y-62
54.	<i>Piața Financiară</i>	Y- 39
55.	<i>Probleme economice</i>	X-5
56.	<i>Raporturi de munca</i>	Y-60
57.	<i>Revista 22</i>	Z-2
58.	<i>Revista de comerț</i>	Y-69
59.	<i>Revista de drept al afacerilor</i>	X-41
60.	<i>Revista de drept comercial</i>	Y - 79
61.	<i>Revista Finanțe Publice si Contabilitate</i>	Y - 52
62.	<i>Revista IMM</i>	Y-68
63.	<i>Revista romana de dreptul muncii</i>	X-42
64.	<i>Revista romana de economie</i>	X-39
65.	<i>Revista Romana de Marketing</i>	Y-140
66.	<i>Revista Romana de Statistica</i>	X-8
67.	<i>România in cifre</i>	X-43
68.	<i>Săptămâna financiară</i>	Z-24
69.	<i>Starea economica si sociala</i>	Y-138
70.	<i>Studii de conjunctura economica</i>	Y-78
71.	<i>Studii si cercetări economice</i>	X-2
72.	<i>Suplimente Capital</i>	Y - 16
73.	<i>Suplimente Ziarul Financiar</i>	Y - 33
74.	<i>Target (Supliment Ziarul Financiar)</i>	Y-127
75.	<i>Tribuna economica</i>	Y-11
76.	<i>Tribuna învățământului</i>	Z-17
77.	<i>Universul afacerilor</i>	Z-18
78.	<i>Ziarul Financiar</i>	Z-8



The Faculty provides doctoral advisors and PhD students full support for research and mobility in order to ensure their professional development. The annual budget allocated for these activities is between 3% and 5% of SDEAA's revenue and fees. According with regulations in force and with the IOSUD-UAIC payment policy, payroll is performed on an hourly basis. The Doctoral School of Economics and Business Administration provides secretariat and technical support services to ensure the appropriate functioning of doctoral and habilitation activities.

1.1.9. Educational efficiency at SDEAA level

SDEAA's students' educational path is carefully guided by the staff involved in teaching activities during the first semester, the Secretariat and by the FEAA Database Department. The whole schooling process is managed through *eSims*, which is used to register all doctoral studies-related data, from admission, to results achieved during advanced university studies and individual research programs, and to doctoral thesis public defense, as well as information on the coordinator, guidance commission members, title of thesis, etc.

In reaching its objectives, the Doctoral School of Economics and Business Administration aims to go through some essential educational stages:

- providing advanced university studies able to widen PhD students' economic culture ; we approach this aim by relying on two major dimensions of the life long learning process:
 - theoretical and methodological (of science and scientific research);
 - pragmatic – with a stress on the practical aspects of economic sciences, in various forms: management, marketing, finance, accounting, economic informatics, statistics, international economic relations, etc.
- instructing and familiarizing PhD students on holding presentations and producing academic writing on highly interesting theoretical and practical topics; consequently, all lectures, seminars, scientific presentations, and progress reports analyses are devised and subordinated to this purpose.
- initiation and extension of cooperation with other doctoral schools in Romania and abroad in terms of:
 - doctoral management know-how;
 - scientific information;
 - publications;
 - organization of scientific sessions, workshops, symposiums, etc. to disseminate and capitalize on activities performed;
 - encouraging experience exchange and cooperation through experts' mobilities and visits;
 - national and international co-trustee;
 - logistics, etc.
- improvement of Romanian economic research quality by promoting highly interesting and relevant topics as well as by employing highly motivated, genuinely talented young researchers, with a proven record of success in the field.



The doctoral process also requires constant participation in scientific events so as to ensure that PhD students, advisors and guidance commissions' members receive feedback and disseminate their own research results. Through FEAA, SDEAA supports this process by organizing a number of such events and conferences, among which we may mention:

Table no. 8. Scientific events organized by FEAA between 2013-2020 which advisors, PhD students and guidance commissions' members participated in

Name of event	Period	Venue	Type of event	Classification of event according to participation	Link to event site
EURINT 2020 EU and its neighbourhood: enhancing EU actorness in the eastern borderlands	15-17 November 2020	Iasi	Conference	International	https://eurint.uaic.ro/
Globalization and higher education in economics and business administration – GEBA 2020	22-23 October 2020	Iasi	Conference	International	http://www.feaa.uaic.ro/geba/
International Conference Sustainable education through European studies for young researchers (SESYR)	14 -15 July 2020	Iasi	Conference	International	http://sesyr.feaa.uaic.ro/news/Documents/Booklet_Poster%20session%20and%20international%20conference.pdf
International Conference “European Finance, Business and Regulation” - EUFIRE 2020	15 May 2020	Iasi	Conference	International	http://eufire.uaic.ro/
Globalization and higher education in economics and business administration – GEBA 2019	17-20 October 2019	Iasi	Conference	International	http://www.feaa.uaic.ro/geba/
<i>International Conference Policy measures for tackling undeclared work</i> (componenta a proiectului H2020-MSCA-IF-2016 - Shadows: Tackling Undeclared Work in the European Union)	6 June 2019	Iasi	Conference	International	https://www.uaic.ro/noutati_cercetare/conferinta-proiect-shadowstackling-undeclared-work-in-the-european-union
EURINT 2019 European Union's structural challenges: the way forward	17-18 May 2019	Iasi	Conference	International	https://eurint.uaic.ro/
International Conference “EU Financial Regulation”	17 mai 2019	Iasi	Conference	International	http://eufire.uaic.ro/
Workshop „Practici de management al proiectelor europene, antreprenariat si angajare”, organizat în cadrul proiectului SESYR,	22 November 2018	Iasi	Workshop	International	http://sesyr.feaa.uaic.ro/
Why to apply for a Marie Skłodowska-Curie Fellowship?	23 October 2018	Iasi	Seminar	International	https://www.facebook.com/permalink.php?story_fbid=1198814796937456&id=920212361464369&__tn__=R
Masa rotundă „Managementul proiectelor europene. Antreprenoriatul si ocuparea forței de muncă în UE. Etica si integritatea în educația doctorală europeană”.	8 June 2018	Iasi	Round Table	International	http://sesyr.feaa.uaic.ro/news/Documents/program_Masa%20Rotunda.pdf
EURINT 2018 Reflecting on Europe's (dis)order: scenarios for the EU's future	18-19 May 2018	Iasi	Conference	International	https://eurint.uaic.ro/
Conferința Științifică Anuală a Economistilor Români din Mediul Academic din Străinătate (ERMAS 2018)	25-27 July 2018	Iasi	Conference	International	http://www.feaa.uaic.ro/ermas2018/



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Name of event	Period	Venue	Type of event	Classification of event according to participation	Link to event site
Conferința Internațională Globalization and Higher Education in Economics and Business Administration (GEBA 2017)	19-22 October 2017	Iasi	Conference	International	http://www.feaa.uaic.ro/geba/
European Union at crossroads: building resilience in times of change will be joined by the European Union Institute for Security Studies (EUISS).	19-20 May 2017	Iasi	Conference	International	http://cse.uaic.ro/euri nt/index.htm
International Workshop "Governance and Risk of Financial institutions"	6 June 2016	Iasi (SDEAA)	Workshop	International	https://sites.google.com/site/projectbrifis/activities
Impozitele si performanța întreprinderii	7 October 2016	Iasi, Center for Research in Finance	Seminar	National	http://www.feaa.uaic.ro/ro/main/category/139
Interaction Effects of Monetary Policy and Macroprudential Regulation: Evidence from Central and Eastern Europe	28 October 2016	Iasi, Center for Research in Finance	Seminar	National	http://www.feaa.uaic.ro/ro/main/category/139
Impozitele si performanța întreprinderii	7 October 2016	Iasi, Center for Research in Finance	Seminar	National	http://www.feaa.uaic.ro/ro/main/category/139
Deductibilitatea TVA în viziunea recentă a instanțelor românești	4 November 2016	Iasi, Center for Research in Finance	Seminar	National	http://www.feaa.uaic.ro/ro/main/category/139
Credit Booms and Busts in Emerging Markets: The Role of Bank Governance and Risk Management	8 December 2016	Iasi, Center for Research in Finance	Seminar	National	http://www.feaa.uaic.ro/ro/main/category/139
Institutional environment and corporate financing in CEE countries	18 November 2016	Iasi, Center for Research in Finance	Seminar	National	http://www.feaa.uaic.ro/ro/main/category/139
Quantifying the level of fiscal integration: a EU case study	16 December 2016	Iasi, Center for Research in Finance	Seminar	National	http://www.feaa.uaic.ro/ro/main/category/139
Globalization and Higher Education in Economics and Business Administration (GEBA 2016)	20-26 October 2016	Iasi	Congress	International	http://www.feaa.uaic.ro/geba/2015
Program intensiv în managementul riscului bancar în cadrul parteneriatului strategic Erasmus+ INTQUANT (www.quantitativefinance.eu)	10-23 July 2016	"Alexandru Ioan Cuza" University of Iasi	Summer School	International	http://360.uaic.ro/blog/2016/07/25/intquant-primum-program-intensiv-in-managementul-riscului-bancar/
The Eastern Partnership under strain – time for a rethinking? (EURINT 2016)	20-21 May 2016	Iasi, CSE	Conference	International	http://cse.uaic.ro/euri nt/eurint2016.htm
European Regional Competitiveness and Human Resource Development	13 June - 1 July 2016	FEAA	Summer School	International	http://eurcomp.feaa.uaic.ro/
Functia si functionarul public european	11 July - 22 July 2016	FEAA	Summer School	International	
Conferința științifică internațională	27-28 November 2015	Chisinau	Conference	International	
Conferința ADR Teach for future	May 2016	Iasi	Conference	National with international participation	
Reuniune delegație UAIC_ADR_Olanda,	18 March 2016	Iasi	Other	National with international participation	
2016 International Conference on Non-Bank Finance, Autoritatea de Supraveghere Financiara Bucuresti	2-3 June, 2016	Bucharest	Conference	National with international participation	www.asfconference.ro

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Name of event	Period	Venue	Type of event	Classification of event according to participation	Link to event site
Annual Conference of the LSP unit, Intercultural Communication: Global Challenges, Practices and Forms of Expression	13-14 May 2016	FEAA	Conference	National with international participation	http://www.feaa.uaic.ro/ro/main/category/104
9th Annual Conference of the LSP Unit, Intercultural Communication: Global Challenges, Practices and Forms of Expression	13-14 May 2016	FEAA, Iasi	Conference	National with international participation	http://www.feaa.uaic.ro/ro/main/category/104
Second International Conference of Development and Economy	9-12 June 2016	Salonic, Greece	Exhibition of research results and inventions	International	http://www.icodecon.com/
International Workshop "Governance and Risk of Financial institutions"	6 June 2016	Iasi	Workshop	International	https://sites.google.com/site/projectbrifis/activities
Toposforschung im Lichte der Utopie (Paul Celan). Literarische Erörterungen in/aus Mitteleuropa - DAAD-Alumni-Netzwerk-Tagung (Konstanz - Iasi)	20 - 25 September	Iasi	Conference	International	http://germanistik.uaic.ro/index.php/colocviu-konstanz-iasi/
EURINT 2016	21-22 May 2016	Iasi	Conference	International	http://cse.uaic.ro/eurint/index_htm_files/EURINT_Programme_2016_web.pdf
Seminar Building resilience in the EU's neighbourhood countries. New approaches for a more effective Eastern Partnership	20 May 2016	Iasi	Seminar	International	http://cse.uaic.ro/arhiva.htm
Concursul de eseuri Visul meu european & Sesiunea de comunicări științifice studențești	13-14 May 2016	Iasi	Seminar	Local	http://cse.uaic.ro/arhiva.htm
TAG-EU OPEN DOOR CONFERENCE	13 June 2016	Iasi, Alexandru Ioan Cuza University, R Building, Room 401	Conference	Local	http://tag-eu.uaic.ro/index.php/events/open-door-conference/
The importance of the environment in providing public goods - A particular focus on the N-E part of Romania	26 February 2016	Iasi, Alexandru Ioan Cuza University, R Building, Room 407	Workshop	Regional	http://tag-eu.uaic.ro/wp-content/uploads/2016/11/green-workshop-2015.jpg

By participating since their first year of study within SDEAA in the conferences organized at the Faculty (FEAA) and University (UAIC) level, (either by presenting a paper or simply by attending), PhD students get the opportunity to discuss and receive useful feedback on their doctoral research as well as to compare their own research efforts with those of senior researchers. Doctoral research visibility is also achieved by participating in the 3MT competition organized



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within *Coimbra Group* as well as by publishing papers (co-authored by doctoral advisors and/ or by guidance commissions' members) in indexed journals.

1.2. Presentation of the "ACCOUNTING" doctoral study domain

1.2.1. Objectives

The specific objectives of the **ACCOUNTING doctoral study domain** are within the general objectives of the Doctoral School of Economics and Business Administration:

1. To provide advanced knowledge on the newest concepts and theories in the field of accounting
2. To enable PhD students to acquire advanced research and doctoral research results dissemination skills
3. To stimulate multi- and inter-disciplinary intellectual debate and communication
4. To promote the integrity and responsibility principles in academic research
5. To promote diversity, cooperation and non-discrimination principles

1.2.2. Mission

The PhD domain **ACCOUNTING** of the Doctoral School of Economics and Business Administration, "Al. I. Cuza" University of Iasi, aims to provide society with development benchmarks through advanced research in the field of Accounting. In this context, young researchers have the opportunity to create and improve their theoretical and methodological skills that will allow them, where appropriate, to carry out analyses and studies, create and test solutions or models in research areas such as Financial Accounting, Managerial Accounting, Financial Reporting, Corporate Governance, Financial Audit, Financial Analysis, Groups of Companies and Consolidated Financial Statements, etc.

In order to fulfil their assumed mission, the PhD supervisors in the **ACCOUNTING** domain, together with the other members of the Accounting Collective of the Department of Accounting, Business Information Systems and Statistics, as well as of the other departments of the faculty, highly qualified teaching staff, as members of the supervision committees, support the PhD students in all the activities stipulated in the advanced academic training program, as well as in the scientific research program, throughout the doctoral training program. Upon completion of the doctoral program, one may pursue a teaching or professional career, and is recognised as a chartered accountant, member of the Romanian Association of Chartered Accountants and Certified Accountants, on the basis of an interview.



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1.2.3. Curriculum

The SDEAA curriculum, including the one of the ECONOMICS doctoral study domain, is posted on the Doctoral School site (Portal), in the Documents section: <http://doctorat.fea.uaic.ro/documente>. It includes 4 compulsory disciplines and a list of optional disciplines, out of which PhD students have to choose between 2 and 4 (so as to complete the required number of credits) depending on their specialization ([Annex 7](#)).

Compulsory disciplines:

1. Scientific Research Methodology (with 3 distinct modules):

Epistemology

Scientific Research Methodology

Academic writing I

2. Research and Analysis Methods for Qualitative Data
3. Research and Analysis Methods for Quantitative Data
4. Academic ethics and integrity

Optional disciplines (modules in the 12 disciplines list below, total number of hours - 60):

1. *Technology and society in economy* (20 hours)
2. *Doctoral research sustainability* (20 hours)
3. *Categorical data analysis* (10 hours)
4. *Current research trends in accounting and financial analysis* (30 hours)
5. *Empirical banking* (20 hours)
6. *Banking economics* (20 hours)
7. *Advanced research in finance* (30 hours)
8. *Academic writing II* – specific elements for various doctoral study domains (30 hours)
9. *Doctoral research in management si marketing – quantitative branch* (30 hours)
10. *Doctoral research management si marketing – qualitative branch* (30 hours)
11. Independent modules: netnographic, social-media and new-media research (6 hours); *evidence based research* in social sciences (8 hours); branding, image, reputation, *relationship management* (6 hours); latent processes and variables in social researches (8 hours); PLS and SEM in economics and social sciences research (6 + 6 hours).
12. *EAI (International Economics and Business) advanced research* (30 ore)

1.2.4. Doctoral advisors

Doctoral advisors in the Accounting domain, during 2016-2020, are featured in the following table:



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Table no. 9. Centralized data on doctoral advisors in the ACCOUNTING domain

Nr. crt.	2016	2017	2018	2019	2020
1.	Prof. Ioan Andone, PhD	Prof. Ioan Andone, PhD	Prof. Ioan Andone, PhD	Prof. Ioan Andone, PhD	Prof. Ioan Andone, PhD
2	Prof. Iuliana Eugenia Georgescu, PhD	Prof. Iuliana Eugenia Georgescu, PhD	Prof. Iuliana Eugenia Georgescu, PhD	Prof. Iuliana Eugenia Georgescu, PhD	Prof. Iuliana Eugenia Georgescu, PhD
3.	Prof. Emil Horomnea, PhD	Prof. Emil Horomnea, PhD	Prof. Emil Horomnea, PhD	Prof. Emil Horomnea, PhD	Prof. Emil Horomnea, PhD
4.	Prof. Marinela Mironiuc, PhD	Prof. Marinela Mironiuc, PhD	Prof. Marinela Mironiuc, PhD	Prof. Marinela Mironiuc, PhD	Prof. Marinela Mironiuc, PhD
5.	Prof. Neculai Tabără, PhD	-	-	-	-

As shown in Table 9, the Doctoral School of Economics and Business Administration in the domain of ACCOUNTING currently has 4 advisors, of which 2 are active (under 70 years of age). On the list of former affiliated coordinators, PhD advisors who retain this quality even after the age of 70, but who according to the IOSUD Regulation and the SDEAA Regulation are no longer involved in the activities of admission, coordination of new PhD students, teaching, etc. are: Prof. Ioan Andone, Prof. Emil Horomnea and Prof. Neculai Tabără.

The 2 currently active PhD advisors fully meet the CNATDCU minimum standards in force at the time of submission of the self-assessment file, necessary and mandatory for obtaining the habilitation certificate, as follows:

Table no. 10. Centralized data on minimal CNATDCU standards for doctoral advisors in the ACCOUNTING domain

No.	Doctoral advisor	O.M. appointment/ Habilitation decision	Compliance with CNATDCU minimal standards	Email
1	Prof. Ioan Andone, PhD	OMECT 4189/09.08.1999 (Annex 8)	partial	iandone@uaic.ro
2	Prof. Iuliana Eugenia Georgescu, PhD	OMECT 4697/14.08.2009 (Annex 8)	YES (Annex 9)	iuliag@uaic.ro
3	Prof. Emil Horomnea, PhD	OMECT 4697/14.08.2009 (Annex 8)	partial	emilhoromnea@yahoo.com



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4	Prof. Marinela Mironiuc, PhD	OMECT 4631/11.08.2010 (Annex 8)	YES (Annex 9)	marilena@uaic.ro
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For the continuation of the doctoral program in the field of ACCOUNTING, in January 2021, three tenured professors from the Accounting team, who meet the minimum CNATDCU standards, have submitted their documents for their habilitation theses. ([Annex 10](#)):

Table no. 11. Degree of meeting minimal standards by doctoral advisors in the process of qualifying for habilitation in the ACCOUNTING domain

No.	Doctoral advisors	Compliance with CNATDCU minimal standards	Email
1	Assoc.Prof. Păvăloaia Leontina, PhD	YES (Annex 10)	betianu@uaic.ro
2	Assoc.Prof. Carp Mihai, PhD	YES (Annex 10)	mihai.carp@feaa.uaic.ro
3	Assoc.Prof. Robu Ioan Bogdan, PhD	YES (Annex 10)	bogdan_robui@yahoo.com

1.2.5. Evolution of number of PhD students in the last 5 years

1.2.5.1. Doctoral study program admission within SDEAA

The admission contest is organized at the Doctoral School of Economics and Business Administration level, according to doctoral study domains; the number of places for each domain is decided based on doctoral advisors' and students' performance as well as on each domain's popularity among potential candidates.

Table no. 1.12. SDEAA admission contest – total available places (MEC scholarships, UAIC scholarship and state budget – no scholarship)

		MG	MK	ST	EC	EAI	IE	F	C	TOTAL
MEC Scholarships	2016-2017	0	0	1	2	1	1	3	2	10
	2017-2018	1	1	1	1	1	1	2	1	9
	2018-2019	1	1	1	1	2	0	2	1	9
	2019-2020	2	1	2	1	1	1	2	1	11
	2020-2021	2	1	2	1	1	0	3	1	11
UAIC	2016-2017	1	1	1	1	1	0	1	2	8



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		<i>MG</i>	<i>MK</i>	<i>ST</i>	<i>EC</i>	EAI	<i>IE</i>	<i>F</i>	<i>C</i>	TOTAL
Scholarships	2017-2018	1	1	0	2	2	1	0	1	8
	2018-2019	2	3	1	1	1	0	2	1	11
	2019-2020	2	2	0	0	0	1	3	2	10
	2020-2021	2	2	0	2	0	0	1	1	8
State Budget	2016-2017	0	0	0	2	0	0	1	3	6
	2017-2018	2	0	0	2	0	3	1	3	11
	2018-2019	3	1	1	0	3	0	1	1	10
	2019-2020	2	0	0	0	0	1	0	2	5
	2020-2021	1	0	0	0	1	3	2	2	9

The overall analysis of the candidates who applied for a place and of those admitted demonstrates a high level of popularity of doctoral study programs within the Doctoral School of Economics and Business Administration, in general, and of the ACCOUNTING domain, in particular.

1.2.5.2. Active PhD students

In the *Accounting* domain, the progress of the number of doctoral students over the past 5 years is featured in the tables below.

The situation of active PhD students, currently in training, is the following:

Table no. 13. Number of active PhD students, currently in training (ACCOUNTING domain)

Study year	UAIC scholarship	MEN scholarship	Budget	Tuition fee	Total
1 (2020/2021)	1	1	2	-	4
2 (2019/2020)	2	1	2	-	5
3 (2018/2019)	1	1	1	-	3
4 (2017/2018)	1	1	3	1	6
5 (2016/2017)	2	2	3	1	8
Total	7	6	11	2	26

Table no. 14. Candidates enrolled vs rejected upon admission for doctoral studies, ACCOUNTING domain

Admission year	Number of registered candidates	Admitted candidates
2016-2017	8	8
2017-2018	6	6
2018-2019	3	3

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Admission year	Number of registered candidates	Admitted candidates
2019-2020	6	5
2020-2021	4	4
Total	27	26

The total number of PhD students in the field of ACCOUNTING (including those who defended their theses) by academic year from 2016-2020 is shown in the following table:

Table no. 15. List of PhD students enrolled between 2016 and 2020 (ACCOUNTING domain)

Academic year	Study year	Surname and Name	Doctoral advisor
		Enrolled in 2020-2021- 4 PhD students	
2020-2021	1 st Year	RAȚA A. ALEXANDRINA	Iuliana Eugenia Georgescu
2020-2021	1 st Year	CUREA I. MIHAELA	Marilena Mironiuc
2020-2021	1 st Year	RADU mar. ASIMINEI V. IOANA	Marilena Mironiuc
2020-2021	1 st Year	DĂNILĂ I. STEFAN-COSMIN	Marilena Mironiuc
		Enrolled in 2019-2020- 5 PhD students	
2019-2020	2 nd Year	MOTOC MADALIN MIHAI	Iuliana Eugenia Georgescu
2019-2020	2 nd Year	URSU IONELA	Iuliana Eugenia Georgescu
2019-2020	2 nd Year	PANTEA mar. UNGUREANU I. IULIANA	Marilena Mironiuc
2019-2020	2 nd Year	HERCIU MIHAI-FLORENTIN	Marilena Mironiuc
2019-2020	2 nd Year	GEBHARD JOSEF SCHOEPFEL	Marilena Mironiuc + Tugui Alexandru
		Enrolled in 2018-2019- 3 PhD students	
2018-2019	3 rd Year	AANDRIESEI mar. VÂLCU G. CARMEN	Iuliana Eugenia Georgescu
2018-2019	3 rd Year	CRĂCIUN (mar. COZMA) DANIELA GABRIELA	Marilena Mironiuc
2018-2019	3 rd Year	BERGHIS mar. BOCANCIA A. MARGARETA	Marilena Mironiuc
		Enrolled in 2017-2018- 6 drd	
2017-2018	3 rd Year	MARȚ ROXANA	Iuliana Eugenia Georgescu
2017-2018	3 rd Year	MANEA CĂȘ. DUMITRIU M. MIHAELA	Iuliana Eugenia Georgescu
2017-2018	3 rd Year	COSOFREȚ G. BOGDAN-DUMITRU	Iuliana Eugenia Georgescu
2017-2018	3 rd Year	HARABAGIU M. PAULA-INGRID	Marilena Mironiuc
2017-2018	3 rd Year	VERDES mar. CĂPĂȚÎNA-VERDES V. NELI	Marilena Mironiuc
2017-2018	3 rd Year	PAVEL V. EMIL	Ioan Andone



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Academic year	Study year	Surname and Name	Doctoral advisor
		Enrolled in 2016-2017- 8 PhD students	
2016-2017	3 rd Year	CIOCAN CLAUDIA CATĂLINA	Iuliana Eugenia Georgescu
2016-2017	3 rd Year	AEVOAE GEORGE MARIAN	Iuliana Eugenia Georgescu
2016-2017	3 rd Year	IONASCU ELENA	Marilena Mironiuc
2016-2017	3 rd Year	ONOSE A. VALERIU - LAURENȚIU	Marilena Mironiuc
2016-2017	3 rd Year	BULĂU T. VLAD	Emil Horomnea
2016-2017	3 rd Year	RAȚA A. ALEXANDRINA	Emil Horomnea
2016-2017	3 rd Year	MARINESCU - TICU – CIPRIAN	Ioan Andone
2016-2017	3 rd Year	SOBOL mar. PROFIR D. LUDMILA	Ioan Andone

1.2.5.3. Expelled PhD students

Over the analyzed period, the situation of expelled PhD students enrolled in the ACCOUNTING domain is featured in the table below:

Table no. 16. Expelled PhD students (ACCOUNTING domain)

Enrollment year	PhD student's name	Expulsion decision
2016	RAȚA A. ALEXANDRINA	D19/28.06.2018
2016	ONOSE A. VALERIU - LAURENȚIU	D62/12.12.2019
2016	SOBOL mar. PROFIR D. LUDMILA	D63/12.12.2019
2017	HARABAGIU M. PAULA-INGRID	D09/25.02.2021
2017	PAVEL V. EMIL	D10/25.04.2018

1.2.6. Evolution of number of PhD degrees obtained in the last 5 years

The PhD students in the field of ACCOUNTING who obtained their PhD degree in 2016-2020 are listed in the following table:

Table no. 17. PhD students in the ACCOUNTING domain who obtained the doctoral title over the past 5 years



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No	PhD student's name and surname	Doctoral advisor	Date of public defense	Order number and date when doctor title was obtained
1	Robu I. Mihaela - Alina	Prof. dr. Mironiuc Marilena	25.11.2015	Order 3209/23.02.2016
2.	Prodan mar. Palade Doina	Prof. dr. Horomnea Emil	06.05.2016	Order 5470/28.11.2016
3	Postolache (Males) I. Daniela	Prof. dr. Andone Ioan	21.09.2016	Order 5470/28.11.2016
4	Dimitriu V. Otilia	Prof. dr. Horomnea Emil	29.09.2016	Order 5895/12.10.2016
5.	Huțanu G. mar. Toma Loredana Oana	Prof. dr. Georgescu Iuliana Eugenia	26.10.2016	Order 5298/5.10.2017
6.	Oaieneagră mar. Bârcă Aliona	Prof. dr. Tabără Neculai	15.09.2017	Order 5561/4.12.2017
7.	Coca I. Oana	Prof. dr. Mironiuc Marilena	23.07.2018	Order 5474/14.11.2018
8.	Leon C. Dumitru-Daniel	Prof. dr. Tabără Neculai	23.04.2019	Order 4517/22.07.2019
9.	Țăran L. Alina	Prof. dr. Mironiuc Marilena	16.09.2019	Order 5345/25.11.2019
10.	Aevoae G. George – Marian	Prof. dr. Georgescu Iuliana Eugenia	03.10.2019	Order 5644/30.12.2019
11.	Ilie mar. Bunea I. Silvia	Prof. dr. Horomnea Emil	10.01.2020	Order 4021/07.04.2020
12.	Ionascu A. Elena	Prof. dr. Mironiuc Marilena	04.02.2020	Order 4021/07.04.2020
13.	Chelariu D. Gabriel	Prof. dr. Georgescu Iuliana Eugenia	02.03.2020	Order 5748/13.10.2020
14.	Ciocan N. Claudia - Cătălina	Prof. dr. Georgescu Iuliana Eugenia	26.06.2020	Order 5748/13.10.2020
Total- 14 PhD students who obtained the title of doctor				

1.2.7. Research centers

Within the Faculty of Economics and Business Administration, in order to support research in the field of Accounting, there is a *CESINCON -Research Centre in Information Systems, Financial Reporting and Accounting* which is coordinated and chaired by Prof. Marin Fotache from the Department of Accounting, Business Information Systems and Statistics.

The aim of this Center is to develop scientific research in Accounting and Information Systems, both at theoretical and applied level. Among its *objectives* we can mention:

1. to encourage and stimulate academics, researchers, doctoral and post-doctoral students to engage in research activities leading to results useful for business;



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2. to provide support in the development of research projects in the field of accounting or information systems by joint teams;
3. to encourage the dissemination of research results to increase their visibility.

For the 2019-2020 academic year, a series of research topics have been proposed, involving the creation of research groups according to the areas of interest of the Accounting staff of the Accounting, Business Information Systems and Statistics Department:

Tabel no. 18. Research topics proposed in the Centrul de Cercetare în Sisteme Informaționale, Raportări Financiare și Contabilitate (Center of Research in Information Systems, Financial Reports and Accounting)

Teaching staff member	Research topic
Prof. dr. Mironiuc Marilena Assoc Prof dr Chersan Corina Assoc Prof dr. Huian Carmen	Integrated reporting - causes, consequences, updates and perspectives
Prof. dr. Georgescu Iuliana Assoc Prof. dr. Carp Mihai	Quality of financial information in the context of convergence to IFRS
Assoc Prof. Dr. Grosu Maria Assoc Prof. Dr. Robu Ioan Bogdan	Risk assessment in accounting and audit
Prof. dr. Istrate Costel Assoc Prof. Dr. Dicu Roxana	Fiscal optimization and planning
Assoc Prof. Dr. Păvăloaia Leontina Assoc Prof. dr Carp Mihai	Environment accounting – state of the art and perspectives
Prof. dr. Georgescu Iuliana Conf. dr Păvăloaia Leontina	Optimizing decisions concerning performance via management control specific instruments
Prof. dr. Mironiuc Marilena Assoc Prof dr ApostolCiprian	Financial and non-financial approaches to performance
Prof dr Istrate Costel Assoc Prof dr Păvăloaia Leontina Assoc Prof dr. Mardiros Daniela	Transfer prices and multinational companies
Assoc Prof dr Mardros Daniela Assoc Prof dr Dicu Roxana	Impact of reporting performance of quoted companies on capital markets: evidence concerning emergent economies

In order to stimulate and improve scientific research in the field of accounting, we propose several development directions, among which we mention:



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- a) *developing scientific research skills for students and master students in Accounting fields of specializations, as a prerequisite for increasing the attractiveness of doctoral studies (by stimulating participation in student scientific competitions or the formation of student scientific circles);*
- b) organizing national or international conferences in the field of Accounting at the level of our unit/department;
- c) attracting funds to finance research via national or international projects.

1.2.8. Main scientific results

The main scientific achievements of the PhD advisors in the Accounting PhD field are the following:

a) Active doctoral advisors

1. Prof. Georgescu Iuliana Eugenia, PhD

Her scientific activity has resulted in the publication of 26 books, book chapters and booklets of practical activities, more than 130 articles and studies, of which 5 in ISI indexed journals with an impact factor higher than 0, 27 in Web of Science indexed journals without impact factor, 24 in journals or volumes indexed in international databases and 82 in not indexed journals or volumes. She has also presented in 87 congresses and conferences, has been involved in 19 research projects as director or team member, has participated in the coordination and editing of 2 specialist volumes, has been a member of the scientific committees of several journals in Romania, as well as of numerous national and international conferences.

2. Prof. Mironiuc Marilena, PhD

Her scientific activity has resulted in the publication of 16 books, book chapters and booklets of practical activities, more than 120 articles and studies, of which 4 in ISI indexed journals with an impact factor higher than 0, 37 in Web of Science indexed journals without impact factor, 48 in journals or volumes indexed in international databases and 34 in not indexed journals or volumes. She has also presented in 47 congresses and specialized conferences in Romania and abroad, has been involved in 15 research projects as director or team member, has participated in the coordination and editing of 2 specialized volumes, has been a member of the scientific committees of several journals in the country, as well as of numerous national and international conferences.

b) Retired doctoral advisors (aged over 70)

1. Prof. Andone Ioan, PhD



He is the author of 36 books (textbooks, book chapters and proceedings), 178 studies and articles of which 3 papers published in ISI Proceedings volumes, 21 papers on scientific research contracts and CNCISIS (6)-CEEX (2) grants, member of the scientific committees of numerous journals and magazines in Romania and abroad, as well as of numerous national and international conferences. Among his most recent publication one stands out: Andone, I., Georgescu I., Toma, C., Solomon, D.C., (2013), *Metodologia si etica cercetării științifice în contabilitate si sisteme informaționale (Methodology and Ethics of Scientific Research in Accounting and Information Systems)*, Tehnopress Publishing House, Iasi, 2013, 364 pages, ISBN 978-973-702-994-2.

2. Prof. Horomnea Emil, PhD

Author of 50 university treatises and textbooks, more than 195 articles and studies, of which 20 in IDB indexed volumes, more than 42 papers presented at national and international congresses and conferences, of which 15 abroad, 17 research projects. In addition to these achievements, we should mention:

- Diploma, 1st prize of the Association of Faculties of Economics in România (AFER), for *Fundamentele științifice ale contabilității (Scientific Grounds of Accounting)*, TipoMoldova, Iasi, 2008;
- Diploma, 1st prize of the Association of Faculties of Economics in România (AFER), for *Contabilitate internațională (International Accounting)*, TipoMoldova, Iasi, 2009, authors: Neculai Tabără (coordinator), Emil Horomnea, Mirela Cristina Mircea;
- Diploma, "Constantin Ionete" Excellence prize for the research paper: "Modelarea relației auditor-entitate prin intermediul jocurilor si echilibrelor Nash" ("Modeling the auditor-entity relation via games and Nash equilibria"), published in collaboration with Florentin Emil Tănasă in the journal *Audit financiar (Financial Audit)*, no. 11/2015

3. Prof. Tabără Neculai, PhD

Author of 28 books and 19 chapters in specialized books, 6 translations of specialized books by prestigious French authors in the field of Accounting (Bernard Colasse, Henri Bouquin, Arnaud Thauvron), more than 230 articles published in journals or specialized volumes in Romania and abroad, more than 50 papers presented at national and international congresses and conferences, of which 5 in France, 8 in the Republic of Moldova, 20 contract-based research projects. In addition to these achievements we could also mention:

- 23.10.2009 Member of the Laudatio Commission for awarding the title of Doctor Honoris Causa of the "Alexandru Ioan Cuza" University of Iasi, to Professor Bernard Colasse from the University Paris-Dauphine, France;
- 20.06.2011- Member of the Laudatio Commission for awarding the title of Doctor Honoris Causa of the „Danubius” University of Galați, to Professor Yvon Pesqueux, PhD from the Conservatoire National d’Arts et de Metiers, Paris, Franța;



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- 2012- "Excellence for the entire activity" award, as a sign of supreme recognition of special merits in the teaching and research activity, contributing to perfecting and popularizing economic higher education at national and international level, awarded by AFER in 2012;
- 17.11.2015-Member in the Laudatio Commission for awarding the title of Doctor Honoris Causa of the West University of Timisoara to Professor Jacques Richard, PhD, from Université Paris IX Dauphine, Franța;
- 21.10.2016- Member of the Laudatio Commission for awarding the title of Doctor Honoris Causa, together with the Accounting unit of FEAA, "Alexandru Ioan Cuza" University of Iasi, to Professor Geert Hofstede by the Faculty of Economics and Business Administration of "Dunărea de Jos" University, Galați.

c) Doctoral advisors in the process of receiving habilitation ([Annex 10](#))

1. Assoc. Prof. Carp Mihai, PhD

The validation of his scientific activity consists of the publication of more than 50 articles and studies, of which 6 in ISI indexed journals with impact factor higher than zero, 4 in Web of Science indexed journals without impact factor, 23 in journals or volumes indexed in international databases and 21 in non-indexed journals or volumes, a book as a single author and a co-authored book. He also has more than 40 participations in congresses and conferences in Romania and abroad and has been involved in 6 research projects as a team member. He is a member of the scientific committees of several journals in Romania and abroad.

2. Assoc. Prof. Păvăloaia Leontina, PhD

Her scientific activity is reflected in the publication of more than 20 specialist books, book chapters, coursebooks and practical workbooks, more than 50 articles and specialist studies, of which 5 in ISI indexed journals with an impact factor higher than 0 and more than 20 ISI and BDI indexed articles. She also has more than 50 participations in congresses and specialist conferences in Romania and abroad, has been involved in 11 research projects or contracts as a team member, is a member of the scientific committees of several journals in the country.

3. Assoc. Prof. Robu Ioan Bogdan, PhD

His scientific activity has led to the publication of a single-authored book, chapters published in collective volumes, and more than 100 articles and studies, of which 11 in ISI indexed journals with an impact factor higher than 0, 62 in journals or volumes indexed in international databases and 28 in indexed conference volumes. He also has more than 50 participations in congresses and specialist conferences in Romania and abroad, as well as participation in research projects as team member or project director. He is a member of the scientific committees of several journals in the country and abroad.



1.3. Internal Quality Assurance System at the Level of Doctoral Studies

1.3.1. Internal quality assurance system objectives and general structure

"Alexandru Ioan Cuza" University of Iasi assumes the institutional culture of quality as a means to achieve academic excellence in education and scientific research.

The main objective of the quality assurance system is to improve the system of organization and management of the University's resources in order to increase the efficiency of the teaching and scientific research process.

Structure of the quality management system

At central level, in "Alexandru Ioan Cuza" University of Iasi, there is [Comisia pentru Managementul Calității](#) (CMC, Commission of Quality Management), which is organized and functions in agreement with stipulations in the National Education Law and Law no. 87/2006 for the approval of Government Emergency Ordinance no. 75/2005. The Commission reports to the University Board of Governors, is run by a Chair and operates on the basis of its own Regulations.

UAIC's Quality Management Commission has specific management system regulations and procedures to develop its own quality culture. The executive activities in the field of quality management are carried out by the members of the Quality Management Office. The Office supports the Quality Management Commission in the implementation of quality management by planning actions, drafting self-assessment reports and specific quality assurance documents, training staff on quality assurance, participating in the internal and external evaluation process.

In UAIC there is a program of policies centered on quality, the means to carry it out being presented in synthesis in [Codul de asigurare a calității](#) (Quality Assurance Code) and [Manualul calității](#) (Quality manual).

The process to control documents assimilated to the Quality Management System at University level, as well as the responsibilities arising from it, are regulated by:

- [Procedura privind elaborarea procedurii documentate](#) (Procedure on how to draw the documented procedure) –establishes how to initiate, develop, endorse and approve the content, format, revision and archiving of any activity-based documented procedure used within the UAIC's quality management system and internal/managerial control system;
- [Procedura de sistem, privind inițierea, elaborarea, aprobarea, difuzarea, retragerea și, arhivarea informațiilor documentate \(cod, ghid, regulament, metodologie sau a altor documente asimilate Sistemului de management al calității\) din cadrul Universității „Alexandru Ioan Cuza” din Iasi](#) (System procedure on initiating, drafting, approving, disseminating, withdrawing and archiving documented information (code, guide, regulation, methodology or other documents assimilated to the Quality Management System))– establishes the modalities and responsibilities for initiating, drafting, approving, disseminating, withdrawing and archiving codes, guidelines, regulations, methodologies and other documents assimilated to the Quality Management System at University level.



The Faculty of Economics and Business Administration has a Quality Management Subcommittee, which is subordinate to the central committee. The institutional practices and policies in the field of quality are adapted to the requirements specified in the Methodology on Quality Assurance, Provisional Operating Authorisation and Accreditation of Study Programs and Higher Education Institutions, drawn by ARACIS, in accordance with the provisions of Government Emergency Ordinance No. 75/2005 on Quality Assurance in Education and Law No. 87/2006, as amended..

Also, in the Faculty there is an operating [Comisia pentru evaluarea si asigurarea calității programelor de studii](#) (Commission for study program evaluation and quality assurance).

1.3.2. Quality assurance policies and definition of procedures, beneficiaries and their responsibilities

Evaluation and quality assurance policies are designed at University level through the Strategic Plan (SP) and the Operational Plan (OP). At the level of each faculty, Strategic and Operational Plans are developed, with indicators in line with UAIC's SP and OP.

In the Faculty of Economics and Business Administration there is a permanent concern for the quality assurance of the educational act and the effective functioning of quality assurance mechanisms in order to achieve the following objectives:

- to increase the faculty's capacity to provide higher qualifications adapted to the changing demands of the labor market;
- to continue to promote research programs of excellence;
- to increase international visibility;
- to strengthen innovation, cooperation and networking between faculties in the same field inside Romania and abroad, business and research centers;
- to increase the relevance of mathematical higher education for the labor market and the knowledge-based society through quality university degree programs;
- to expand learning opportunities in mathematics and computer science higher education.

1.3.3. Stakeholder participation in the quality assurance process

The periodic evaluation of study programs in terms of identified labour market needs and objectives, teaching-learning-assessment processes, material and human resources, concordance between stated learning outcomes and their assessment methods are grounded in the [Regulamentul privind inițierea, aprobarea, monitorizarea si evaluarea](#) (Regulation on the initiation, approval, monitoring and evaluation) of study programs approved by the University Senate, UAIC's Quality Assurance Code, other documents relevant in the evaluation process.



The Doctoral School of Economics and Business Administration (SDEAA) and the Faculty of Economics and Business Administration in general have concrete structures, strategies and procedures for the management and quality assurance of teaching, learning and research activities and for the development of a quality culture. The adopted structures, policies and strategies create the institutional framework for effective quality development and monitoring and for continuous improvement of quality standards. Through the analyses carried out in the Board of the Doctoral School of Economics and Business Administration, the Faculty Board, the Methodology Committee or other committees of the Faculty, the aim is to seek solutions to possible proposals/observations resulting from the monitoring of alumni opinions. These analyses result in the adaptation of teaching/learning methods, the introduction of concepts and technologies resulting from scientific research, a more active communication process with all actors involved in the educational process, etc.

In the process of monitoring student opinion, a questionnaire is used, applied at the end of each semester to students enrolled in undergraduate and master courses. Another tool for monitoring student satisfaction is the questionnaire applied by the university: [*Cât de mulțumit esti de serviciile Universității?*](#) (*How satisfied are you by the University services?*). It is launched annually to gauge student perceptions in a systematic way and to better understand what they want from the university. It is important for university representatives to know these aspects in order to improve activities involving interaction with students at faculty or library level, personal and professional development course offers, dormitory accommodation conditions, and to focus more on student needs.

As evidence of the involvement of a variety of stakeholders in the quality assurance process of doctoral research, we can detail a number of issues related to the SDEAA's relationship with the socio-economic environment. There are numerous analyses and evaluations of public policies as a result of the doctoral school's research, among which we can mention:

- *Analysis of Work-Related Migration Policies in Europe* (beneficiary: ITM Iasi)– Dr. Cătălin Țacu;
- *Analysis and Prognosis of the Evolution of Suceava County Population* (beneficiary: Suceava City Hall)– Dr. Mihaela Seniuc ;
- *Regional Development via Dry-Port* (beneficiary: ADR Nord-Est)– Dr. Cezar Gabriel Ciortescu.

Companies have also benefited from process improvement analyses and projections through PhD research:

- *The Amelioration of Marketing Strategies for the Promotion of Romanian Wine* (beneficiary: Cotnari SA Iasi)–Dr. Stefan Matei;
- *Modeling Stock Management in the Farmaceutical Industry*(beneficiary: Ropharma Iasi)– PhD cand. Alin Rădăsanu;
- *Business Models for the IT Industry* (for the benefit of some companies in Iasi)–PhD cand. Marius Alexa.

Most research in our fields is of an applied nature and focuses on the regional and Romanian socio-economic environment. Therefore, the collaborative relations of the doctoral school are strongly anchored in the socio-economic context.



SDEAA's research strategy is based on a strong social responsibility, all PhD students' research being offered free of charge to socio-economic entities by virtue of the major role that our University plays in the region.

At SDEAA level, there are a number of agreements and partnerships with the socio-economic sector to carry out interdisciplinary research, such as: Agreement with the Financial Supervisory Authority, the National Bank of Romania (NBR), the Romanian Commercial Bank (BCR) and the Romanian Development Bank.

A comprehensive picture of partnerships concluded by UAIC with various organizations between 2016 and 2020 is in ([Annex 35](#)).

Table no. 19. Other agreements and partnerships of IOSUD-UAIC relevant for SDEAA

The year 2016

Organization	Date of establishment	Valid until
National Environmental Guard	Oct/16	Oct/20
"Virgil Madgearu" Economic Technological High School	Nov/16	Nov/17
Economic Administrative College	Nov/16	Oct/17
XEROX	Mar/16	Mar/17
TOASTMASTERS	Oct/16	Oct/17
CV 30 Worldwide Group	Feb/16	Apr/16
BRD	Jan/16	Jan/17
BCR	Sep/16	Dec/16
Iasi Military Hospital	Oct/15	
Iasi Community Foundation	Oct/15	Jun/16
CONTINENTAL AUTOMOTIVE ROMANIA SRL	Sep/15	Sep/19
"George Enescu" University of Art	Nov/14	Nov/19
SC SCHENKER ROMTRANS SA	Jun/15	Jun/18
APPANER	Apr/15	Apr/16



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Organization	Date of establishment	Valid until
SC ALTE FAPTE S.R.L	Feb/16	Oct/16
SC ALTE FAPTE S.R.L	Oct/16	Mar/17
Teach for Romania	Feb/15	Feb/16

The year 2017

Organization	Date of establishment	Valid until
BRD GSG	Apr/17	Dec/17
Centric IT	Feb/17	Feb/20
Flight Factory Association	Mar/17	May/17
Association "Training Institute in Cognitive and Behavioral Therapy"	Apr/17	Jul/18
Levi 9	Dec/17	Nov/20
EOS KSI Romania	Dec/17	Dec/18
CONDUENT	Dec/17	Dec/20
Transilvania Bank	Dec/17	Nov/21
UNICREDIT Bank	Dec/17	Dec/19
ISJ Iasi	Nov/17	Dec/18
Eon Services	Nov/17	Nov/20
SC Catalyst Sollutions	Oct/17	Oct/19
National Anti-Drug Agency	Sep/17	Aug/19
SC Targul de cariere SRL	Sep/17	Mar/19
Academy of Public Administration of the Republic of Moldova	Oct/17	Oct/22
Values School Association	May/17	May/19



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Organization	Date of establishment	Valid until
Conex Distribution	Apr/17	Apr/19
ASAM	Apr/17	Apr/19
Tess Industrie	Apr/17	Apr/19
Iasi County Police Inspectorate	May/17	May/18
XEROX Shared Services Romania SRL	Dec/17	Dec/19
"Mihail Sturdza" Technical College	Dec/17	Dec/17
SCC Services	Apr/17	Apr/19
Lugera& Makler	Apr/17	Apr/19
ALMAVIVA Services SRL	Sep/17	Sep/20
CAPGEMINI	Dec/17	Dec/19

The year 2018

Organization	Date of establishment	Valid until
Bucharest University of Economic Studies	Sep/18	
ARCADIA POLICLINIC SRL	May/18	May/20
ARCADIS PROJECT ENGINEERING SA	24 apr	Apr/18
ARTED	Mar/18	Mar/19
Alt Iasi Association	Sep/18	Dec/19
Association of Alcoholics in Recovery Clubs	Oct/18	Oct/20
TOASTMASTERS Association	Feb/18	Feb/19
Transilvania Bank	Oct/18	Jun/20
BELLA ROMANIA IMPEX	May/18	Apr/20
BRD Groupe Societe Generale	Oct/18	Sep/19

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Organization	Date of establishment	Valid until
CARITAS Diocesan Center Iasi	Mar/18	Mar/20
Iasi County Center for Resources and Educational Assistance	Jan/18	Jan/20
Economic Administrative College	May/18	May/19
Economic Administrative College	Nov/18	Nov/19
“Stefan cel Mare” National College, Bacău	Mar/18	Jun/19
National College of Social Workers in Romania	ian 2018	Jan/20
”Dimitrie Ghika” Technical College, Comănești	Mar/18	Jun/19
Rădăuți Technical College	Oct/18	Oct/18
Unirea SA Hotel Complex	Apr/18	Apr/20
Moldova Iasi National Museum Complex	Mar/18	May/18
EZLO Ltd		
FLAROM ADVERTISING SRL	Mar/18	Mar/20
Fundatia Comunitara Iasi		
Heaven's solutions	Dec/18	Dec/20
Iulius Management Center	Apr/18	Apr/19
"Haralamb Vasiliu" Technological High School Podu Ioaiei	Nov/18	Nov/18
”Duiuiu Zamfirescu” Theoretical High School Odobesti	Nov/18	Nov/18
”Miron Costin” Theoretical High School Pascani	Nov/18	Nov/18
Metropolitan Church of Moldova	additional act	final year of university 2017-2018



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Organization	Date of establishment	Valid until
Quartz Matrix	Mar/18	Mar/20
SC EGGLEER SRL	Nov/18	Nov/20
Career Fair	Sep/18	Apr/19
VEOLIA		

The year 2019

Organization	Date of establishment	Valid until
ADR NE- RUBIK HUB	Apr/19	Apr/20
ADR-NE	Apr/19	Apr/22
ADR-NE	Jun/19	event organization
IASI ENVIRONMENTAL PROTECTION AGENCY	Feb/19	Feb/20
AMADEUS MARKETING ROMANIA SRL	Oct/19	Oct/20
ASAP JOBS	Mar/19	Mar/21
HR MANAGEMENT CLUB ASSOCIATION	May/19	May/20
ASSOCIATION FOR INDUSTRIAL AND ORGANIZATIONAL PSYCHOLOGY	Jan/19	Jan/21
BEENEAR	Apr/19	Apr/21
BRITISH COUNCIL- annex	Mar/19	
CAPGEMINI	Apr/19	Apr/21
Technical College “Gh. Asachi ”Iasi	May/19	May/20
GENERAL DIRECTORATE FOR SOCIAL ASSISTANCE AND CHILD PROTECTION	Aug/19	Aug/21



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Organization	Date of establishment	Valid until
EUROPE DEVELOPMENT INTERNATIONAL- R SA (Europa FM)	Jun/19	Jun/20
ROMAN FOOTBALL FEDERATION	Jul/19	Dec/19
ROMANIAN BUSINESS LEADERS FOUNDATION	Dec/19	Dec/21
INCREW LIMITED	Sep/19	Sep/21
NATIONAL INSTITUTE OF RESEARCH AND DEVELOPMENT FOR NUCLEAR PHYSICS AND ENGINEERING "HORIA HULUBEI"	Apr/19	Apr/23
ISJ Iasi	Mar/19	Mar/22
MCM Boutique Resort	Mar/19	Mar/22
NON-STOP CONSULTING BUCHAREST	Apr/19	Apr/20
OSF GLOBAL SERVICES	Jul/19	Jul/20
PENTALOG ROMANIA SRL	Apr/19	Apr/21
PREMIAN SERVICES CONSULT SRL	Jun/19	
SC ABPLUS EVENTS SRL	Jun/19	Jun/21
SC ACE RECRUIT SRL	Jun/19	Dec/19
SC ART IN COMMUNICATION SRL (VIVA FM)	Jun/19	Jun/20
SC DAFLOG SRL	Jun/19	
SC IULIUS MANAGEMENT CENTER SRL	Jun/19	Jun/20
SC M&D RETAIL IASI (Mobexpert)	Mar/19	Mar/22
SC NORD TOUR (Travis)	Mar/19	Mar/22
SC TZMO SRL	Jun/19	Jun/21
SC ZENEGANT SRL	May/19	May/20
THE SCHOOL OF VALUES	Dec/19	



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Organization	Date of establishment	Valid until
SIGNUP.WORK	Dec/19	Dec/20
ROMANIAN TELEVISION SOCIETY - IASI TERRITORIAL STUDIO	Mar/19	Mar/22
SOURCETASK SOLLUTIONS	Jul/19	Jul/21
CAREER FAIR	Sep/19	Sep/20
TOASTMASTERS Iasi	Feb/19	Feb/20
TRAM CLUB	Mar/19	Mar/22
DELPHI TECHNOLOGIES	Dec/19	Dec/22
ROMANIAN BUSINESS LEADERS	Dec/19	Dec/22

The year 2020

Organization	Date of establishment	Valid until
Junior Achievement Association Romania	Feb/20	Feb/22
National Anti-Drug Association	Sep/20	Sep/23
The plains of Moldova Association	Jul/20	Jul/20
Save the Children Association	Jul/20	Jul/22
Catalyst Solutions SRL	Jul/20	Jul/22
Romanian Alpine Club	Jul/20	Jul/22
LEADERS Foundation		
Optima Solutions Services SRL		
SC QUASAR DANCE SRL	Sep/20	Sep/20
Schenker Logistics Romania SA	Jul/20	Jul/22



1.3.4. Interaction between the quality assurance system and university management

Biroul Managementul Calității (BMC) (Quality Management Office) operates within "Alexandru Ioan Cuza" University of Iasi, under the direct supervision of the Vice-Rectorate for MA programs, PhD studies, quality management and UAIC external campuses. BMC has an executive role in implementing UAIC strategies and policies in the field of quality management:

- it pursues the implementation of quality management in faculties/departments and in the university administration;
- it provides logistical and secretarial support to the University Quality Management Committee in the preparation of summaries of evaluation, audit and quality improvement actions;
- it centralizes the results of periodic measurements of student satisfaction with regard to the services offered at University level by the faculties/departments and administrative structures (admission, educational, social, documentation, administrative, secretarial, counseling services, etc.);
- it centralizes the results of regular measurements of employers' satisfaction concerning: the preparation of university graduates; ways of cooperating to adapt the curriculum to their requirements; ways of cooperating in the field of research; ways of representing them in decision-making bodies;
- it proposes solutions to increase the quality of university services, presenting them to the Quality Management Committee;
- it prepares the annual internal evaluation report on the quality of education, and other evaluation reports made available to external and internal evaluators;
- it monitors the implementation of the annual quality improvement plans at the level of the Faculty and University administrative structures based on the annual quality improvement plans at University level, develops and proposes to the Quality Management Commission the annual quality improvement plan at University level to ensure that minimum accreditation standards, quality standards applied by other external evaluation bodies and performance levels required to achieve positions in international rankings are met and exceeded;
- it monitors the University's position in national and international rankings and carries out analyses to inform strategies to improve these ranks;
- it submits these analyses to the Commission for evaluation and quality management;
- it cooperates with the Romanian Agency for Quality Assurance in Higher Education (ARACIS), with other agencies and authorized bodies or similar institutions in the country and abroad, according to the law;
- it collects and transmits information from third parties, necessary for the members of the University in certification, institutional evaluation, or accreditation activities;
- it disseminates, within the University, information on national benchmarks and performance indicators for quality assessment and assurance in higher education;



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- it collects and disseminates, within the University, information on European/international quality assessment standards for higher education;
- it prepares all quality assurance documents and monitors the implementation of decisions taken.

“Alexandru Ioan Cuza” University of Iasi collaborates with the Romanian Agency for Quality Assurance in Higher Education for external quality assessment at institutional level. The Quality Management Office maintains contact with the quality assurance committees of the 15 faculties and with the heads of their administrative departments to ensure institutional evaluation and **collaborates closely with the following structures dedicated to Quality Management:**

- **Comisia pentru Managementul Calității** (Commission for Quality Management) Chair – Assoc. Prof. Florin BRÎNZĂ, PhD – at University level.

The Commission for Quality Management is organized and functions in agreement with stipulations in the Law of National Education and in [Legea 87/2006](#) (Law 87/2006) for the approval of [Ordonanța de Urgență a Guvernului 75/2005](#) (Government Emergency Ordinance 75/2005) on quality assurance in education. The *Commission* is subordinate to the University’s Board of Governors and is headed by a Chair appointed by the Board of Governors.

- **Comisiile de evaluare si asigurare a calității** (Evaluation and quality assurance committees) at faculty level – carry out quality assurance activities in the faculty, monitor the quality of study programs, prepare the annual internal evaluation report on the quality of education and assist external evaluations of the faculty's study programs.

1.3.5. Transparency and access to information

The webpage of the Doctoral School of Economics and Business Administration is doctorat.fea.uaic.ro.

The section which presents doctoral studies comprises information on:

- the regulation on the activity of doctoral studies at doctoral school level;
- the list of active members of the doctoral school with contact details and area of research interest;
- minimum standards to obtain the habilitation certificate;
- content of the advanced training program.

The second section contains information on admission to doctoral studies:

- Admission methodology, drawn up annually;
- admission topics;
- how the admission exam is conducted;
- information on the competition timetable, fees, number of places and the contents of the application file.



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In addition to this information, the website publishes announcements on the public defense of *habilitation theses, doctoral theses* and the public defense of research reports as part of the individual scientific research program of doctoral students..

All information concerning PhD students, the educational process, research results, etc., as well as annual evaluation reports are available for internal and external stakeholders on the profile pages of SDEAA, FEAA and UAIC.

Frequently, representatives of the business community are invited for direct exchange of information with students and professors, regardless of their level (bachelor, master or doctorate) – for instance:

- *Lecția de management (The Management Lesson)* (<https://360.uaic.ro/blog/2018/03/23/lectia-de-management-editia-a-xiii-a/>);
- *Centric Express* (<http://portal.feaa.uaic.ro/stiri/Documents/Arhiva%202017-2018/Centric-Express-3-0-%E2%80%93-sesiunea-%E2%80%9DAngular-vs--React-vs--Vue-Js%E2%80%9D.aspx>);
- *Stagii pe bune (Real Internships)* (<https://profs.info.uaic.ro/~stagiidepractica/>);
- *Coaching experience* (<http://portal.feaa.uaic.ro/stiri/Documents/Arhiva%202017-2018/Coaching-Experience.aspx>);
- *Ziua KPMG în FEAA (KPMG Day in FEAA)* (<http://portal.feaa.uaic.ro/stiri/Documents/Arhiva%202017-2018/Ziua-KPMG-la-FEAA.aspx>).

1.3.6. Efficiency of internal quality assurance procedures and structures

The procedure for the internal evaluation of the quality of doctoral studies offered by the Doctoral School of Economics and Business Administration is laid down in its own organizational *Regulament (Regulation)*:

The internal evaluation of the quality of the doctoral program and the performance of doctoral advisors is carried out annually during the first three months of the following year by the internal evaluation committee appointed by the Doctoral School Board. In the event of a tie vote, the head of the committee has the casting vote. The internal evaluation committee has the following tasks:

- (a) it checks compliance with the minimum standards for maintaining membership of the Doctoral School according to the Annex to the *Regulament (Regulation)*;
- (b) it proposes to the Doctoral School Board the criteria for the yearly internal evaluation;
- (c) it requires from PhD students and advisors data necessary for the evaluation and checks these data;
- (d) it analyses data received and draws the internal evaluation report;
- (e) it submits evaluation reports to the Doctoral School Board;
- (f) it proposes ways to improve the work. PhD students and advisors are required to submit the requested data to the committee for evaluation..



The internal evaluation of the performance of doctoral advisors takes into account the quality of their research outputs and of their PhD supervision. Indicators for the scientific work of doctoral advisors include :

(a) outputs of scientific research (publications), as well as their recognition (citations, scientific awards);

(b) organization of and participation in scientific events, editorial activity, activity in professional fora and associations.

Indicators of doctoral student mentoring activity include:

(a) outputs of scientific research achieved by supervised doctoral students, materialized in the publications resulting from the dissertation;

(b) participation of PhD students in conferences, summer schools, lectures, scientific seminars etc.

The internal evaluation of the quality of doctoral study programs is focused on:

(a) the mission and objectives of the doctoral study program;

(b) the contents and curriculum of the doctoral study program;

(c) the development and publication of the results of the advanced study and research program;

(d) public access, in electronic format, to summaries of publicly defended doctoral dissertations;

(e) specific requirements of various ways of teaching and forms of running classes;

(f) the existence of documentation, study and research means, as well as of the logistics that PhD students benefit from;

(g) personnel involved in the unfolding of study programs;

(h) means to assess knowledge and test the skills of doctoral students, as well as to monitor progress during training.

The internal evaluation committee active in the Doctoral School of Economics and Business Administration currently has the following members:

- Prof. Adriana ZAIȚ, PhD
- Prof. Daniela AGHEORGHIESEI, PhD
- Prof. Mircea GEORGESCU, PhD
- Prof. Ovidiu STOICA, PhD
- PhD cand. Aurelia ILIES
- PhD cand. Cristian TERZA

1.3.7. Internal quality assurance system –instrument for quality management and improvement of education and of other activities

Within the "Alexandru Ioan Cuza" University of Iasi operates the Quality Management Office, a specialized department with an executive role. The mission of this department is to support the Quality Management Commission in the implementation of quality management, by planning actions, drafting self-assessment reports and specific quality assurance documents,



training staff on quality assurance, conducting internal and external evaluations. Alexandru Ioan Cuza University assumes the institutional culture of quality as a means to achieve academic excellence in education and scientific research.

In the Faculty of Economics and Business Administration, within which the Doctoral School of Economics and Business Administration operates, there is a subcommittee for quality management, which carries out quality assurance activities in the faculty, monitors the quality of study programs, prepares the *Annual Internal Evaluation Report on the Quality of Education* and assists the faculty in external evaluations. The basis for the evaluation is the *Regulamentul privind inițierea, aprobarea, monitorizarea și evaluarea periodică a programelor de studii (Regulation on the Initiation, Approval, Monitoring and Periodic Evaluation of Study Programs)* approved by the University Senate, [Manualul calității](#) (the Quality Manual), [Codul de Asigurare a Calității al UAIC](#) (UAIC's Quality Assurance Code), and other documents relevant in the evaluation process.

Quality policies within "Alexandru Ioan Cuza" University of Iasi refer to:

- the ongoing improvement of the quality management system;
- the development of a quality culture based on international university standards;
- the ongoing quality assessment in order to align student-centered education with the requirements of regional partners and the university's development strategy.

Quality assurance strategies within the University envisage:

- the orientation towards meeting the needs and expectations of students, employers and other stakeholders;
- the proactive attitude of the institution's management towards quality issues, which is expressed through the creation of an environment suitable for performance along all operational dimensions;
- addressing the quality issue in strategic terms: mission, values, principles, policies, strategies, objectives;
- keeping under control and continuously improving institutional processes;
- involving and empowering staff;
- concern for the development of a quality culture;
- identifying relevant quality indicators and introducing mechanisms for their internal evaluation;
- documenting the system in order to provide objective evidence to build confidence;
- benchmarking with other universities, possibly from abroad, to identify and take over best practices in quality assurance;
- specialized training for quality staff and general quality assurance training for all staff.

The measures adopted by "Alexandru Ioan Cuza" University of Iasi in terms of quality, through the members of the Quality Management Commission and the Quality Management Office, refer to:

- the approval, monitoring and periodic evaluation of study programs and diplomas corresponding to qualifications, in accordance with the legislation in force;
- the existence of objective and transparent procedures for the assessment of learning outcomes;



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- the quality of teaching and research staff;
- the functionality of the organizational structures for ensuring the quality of education, in accordance with the law.

"Alexandru Ioan Cuza" University of Iasi has requested and has had external evaluations carried out by the European Commission (2000, for the ECTS system), by the Salzburg Seminar (1999 and 2004 for the entire academic activity of the University), by EUA (2006, for scientific research) and in 2014 for institutional capacity. The findings and recommendations of the evaluation reports have contributed to institutional improvement.

As regards internal evaluation, the "Alexandru Ioan Cuza" University of Iasi carries out annual evaluations of the quality of study programs and support services.

"Alexandru Ioan Cuza" University of Iasi collaborates with the Romanian Agency for Quality Assurance in Higher Education for external quality assessment at institutional level.

The Quality Management Office liaises with the quality assurance committees of the 15 faculties and the heads of their administrative departments to ensure institutional assessment.

1.3.8. Monitoring, evaluation and ongoing development of the internal quality assurance system

Within IOSUD-UAIC, the evaluation of the activity of the doctoral schools is carried out annually, as part of the process of preparing UAIC's annual activity report. Doctoral schools contribute to this report by providing information on the scientific activity of doctoral advisors, the existing infrastructure and logistics at the level of doctoral schools, and proposals for the completion of the necessary logistic support for the smooth unfolding of specific activities, etc. In addition, the operational plan drawn up annually by the faculty leadership includes objectives and activities for the optimal running of activities.

From the Operational Plan of the Faculty of Economics and Business Administration for 2020, with reference to the activity of the doctoral and research school, we can mention the following planned activities:

- regular evaluation of research activity;
- updating data on research results;
- the use of evaluation grids that make particular use of relevant publications;
- supporting faculty members in obtaining and conducting research grants (information on competitions, administrative support, etc.);
- prompt dissemination within the Faculty of information on internal and international competitions for research grants and the implementation of research grants;
- organization of scientific events with international participation;
- supporting the regular holding of scientific seminars;
- encouraging the international mobility of academic staff and students within the framework of projects and consortia of which the University is a member;
- respecting the spirit of collective leadership including the organization of biannual general meetings with faculty members, regular briefings, etc.;
- regular risk assessment and the establishment of necessary measures.



2. SELF-EVALUATION CONCERNING THE EXTENT TO WHICH CRITERIA, STANDARDS AND PERFORMANCE INDICATORS ARE MET

2.1. INSTITUTIONAL CAPACITY(A)

2.1.1. The administrative, managerial institutional structures and financial resources(A1)

2.1.1.1. Mechanisms for the efficient operation of doctoral studies (A.1.1.)

Standard A.1.1. The institution organizing doctoral studies (IOSUD) has implemented the efficient functioning mechanisms provided for in the specific legislation on the organization of doctoral studies.

Performance indicator A.1.1.1. The existence of specific regulations and their application at the level of the doctoral school of the respective university doctoral study domain:

a) the internal regulations of the Doctoral School;

At the level of IOSUD - "Alexandru Ioan Cuza" University of Iasi, and therefore also within the Doctoral School of Economics and Business Administration, including for the field of ACCOUNTING, according to the legal provisions in force, doctoral studies are conducted on the basis of their own regulations, adopted by the Senate of "Alexandru Ioan Cuza" University of Iasi.

Thus, for the period evaluated, the following regulations were applied at IOSUD-UAIC level ([Annex 11](#)):

- *Regulamentul instituțional de organizare și funcționare a studiilor universitare de doctorat (Institutional regulation for the organization and functioning of doctoral studies), adopted in the meeting of the Senate of the "Alexandru Ioan Cuza" University of Iasi on 25.04.2013 - valid for the period 2013-2017;*
- *Regulamentul instituțional de organizare și funcționare a studiilor universitare de doctorat (Institutional regulation for the organization and functioning of doctoral studies), adopted in the meeting of the Senate of the "Alexandru Ioan Cuza" University of Iasi on 27.06.2017 - valid for the academic year 2017-2018;*
- *Regulamentul instituțional de organizare și funcționare a studiilor universitare de doctorat (Institutional regulation for the organization and functioning of doctoral studies), adopted in the meeting of the Senate of "Alexandru Ioan Cuza" University of Iasi on 28.06.2018 - starting with the academic year 2018-2019;*

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- *Regulamentul instituțional de organizare și funcționare a studiilor universitare de doctorat (Institutional regulation for the organization and functioning of doctoral studies)*, adopted in the meeting of the Senate of "Alexandru Ioan Cuza" University of Iasi on 27.06.2019 - starting with the academic year 2019-2020;
- *Regulamentul instituțional de organizare și funcționare a studiilor universitare de doctorat (Institutional regulation for the organization and functioning of doctoral studies)*, adopted at the meeting of the Senate of "Alexandru Ioan Cuza" University of Iasi on 28.06.2018 - starting with the academic year 2020-2021.

The activity of the Doctoral School of Economics and Business Administration is carried out on the basis of its own regulations, corresponding to the period evaluated. The latter are ([Annex 12](#)):

- *Regulamentul privind desfășurarea studiilor universitare de doctorat la Școala Doctorală de Economie și Administrarea Afacerilor (Regulation on the conduct of doctoral studies at the Doctoral School of Economics and Business Administration)*, approved by the IOSUD-UAIC Board of Doctoral Studies in the meeting of 18.07.2013;
- *Regulamentul privind desfășurarea activităților la Școala Doctorală de Economie și Administrarea Afacerilor (Regulation on running activities at the Doctoral School of Economics and Business Administration)*, approved by the IOSUD-UAIC Board of Doctoral Studies in the meeting of 07.03.2018.

b) the methodology for conducting elections for the position of Director of the Council Doctoral School (CDS), as well as elections by the students of their representative in the CDS and the evidence of their conduct;

The Doctoral School of Economics and Business Administration is managed by a Director appointed according to legal provisions ([Annex 13](#)) and a Council of the Doctoral School, elected by the General Assembly of doctoral advisors, respectively by the PhD students working within it, the results of these procedures being validated by the Senate of "Alexandru Ioan Cuza" University of Iasi by Decision no. 3 of 27.07.2017 ([Annex 14](#)):

- Prof. Adriana ZAIȚ, PhD - Director of SDEAA;
- Prof. Mircea Radu GEORGESCU, PhD – CDS member;
- Prof. Ovidiu STOICA, PhD – CDS member;
- Prof. Daniela Tatiana AGHEORGHIESEI, PhD – CDS member;
- Prof. Elio BORGONOVİ, PhD – CDS member;
- Prof. Lucian CROITORU, PhD – CDS member;
- PhD cand. Paula Andreea TERINTE – CDS member;
- PhD cand. Paula ROIBU (CRUCIANU, upon marriage) – CDS member.

Subsequently, once the two doctoral student representatives graduated from their doctoral studies, two other representatives were elected ([Annex 14](#)), and they are:



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- PhD cand. Aurelia ILIES –CDSmember;
- PhD cand. Cristian TERZA –CDSmember.

c) the Methodologies for organizing and conducting doctoral studies (for the admission of doctoral students, for the completion of doctoral studies);

Admission examinations for doctoral studies were held each year ([Annex 15](#)), based on their own methodology; for the academic year 2020-2021, *Metodologia privind organizarea si desfășurarea admiterii în ciclul de studii universitare de doctorat pentru anul universitar 2020-2021 (Methodology on the organization and running of admission to the cycle of doctoral studies for the academic year 2020-2021)* was used, approved by the Decision of the Senate of the "Alexandru Ioan Cuza" University of Iasi no. 10 of 30.01.2020 (supplemented with a specific procedure for the online admission exam, given the pandemic-related restrictions).

With regard to the completion of doctoral studies, there are specific provisions in the *Regulamentul instituțional de organizare si funcționare a studiilor universitare de doctorat (Institutional Regulation to Organize and Operate Doctoral Studies)*, with a separate regulation on the online public defence of doctoral dissertations, given the pandemic-related restrictions, through the *Procedura operațională privind finalizarea studiilor universitare de doctorat, depunerea tezei de doctorat în vederea susținerii publice online pentru perioada stării de urgență si a eventualelor consecințe care decurg din aceasta (Operational procedure on the completion of doctoral studies, the submission of doctoral dissertations for online public defence during lockdown and the possible consequences thereof)* ([Annex 16](#))

d) the existence of mechanisms for recognizing the status of a Doctoral advisor and the equivalence of a doctoral degree obtained abroad;

At the level of "Alexandru Ioan Cuza" University of Iasi, specific mechanisms have been adopted and applied for the recognition of the capacity of PhD advisor and for the equivalence of the PhD degree obtained in other countries, as follows:

- *Procedură de sistem privind recunoasterea automată de către Universitatea „Alexandru Ioan Cuza” din Iasi a calității de conducător de doctorat obținută în instituții de învățământ universitar acreditate din străinătate (System procedure for the automatic recognition by the "Alexandru Ioan Cuza" University of Iasi of the status of doctoral advisor obtained in foreign accredited university education institutions)* no. 1423 from 31.01.2017 ([Annex 17](#));
- *Procedură de sistem privind recunoasterea de către Universitatea „Alexandru Ioan Cuza” a diplomei de doctor si a titlului de doctor în științe sau într-un domeniu profesional obținute în instituții de învățământ universitar acreditate din străinătate (System procedure for the recognition by "Alexandru Ioan Cuza" University of the doctor's degree and of the title of doctor in science or in a professional field obtained in foreign accredited university education institutions)* no. 1422 from 31.01.2017 ([Annex 18](#)).



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e) functional management structures (Council of the Doctoral School), giving as well proof of the regularity of meetings;

At the level of the Doctoral School of Economics and Business Administration, the management structures are functional and the regularity of the meetings of the Doctoral School Board is proven ([Annex 19](#))

f) the contract for doctoral studies;

According to legal provisions, between IOSUD - "Alexandru Ioan Cuza" University of Iasi and each doctoral student enrolled at this higher education institution, a doctoral studies contract is concluded ([Annex 20](#)), its format being completed (in the first part of the reporting period) with an additional act aiming at the application of the CNATDCU minimum standards for the awarding of the doctoral degree ([Annex 21](#)) - currently, these provisions are included in the contract.

g) internal procedures for the analysis and approval of proposals regarding the training for doctoral study programs based on advanced academic studies.

PPUA is monitored and evaluated periodically (every 5 years) by the CDS - SDEAA, according to the School Regulation (art 6.1.2 and 6.1.3). The CSD initiates each year debates to endorse the possible change of subjects in the curriculum and the introduction of new subjects in the PPUA, in order to ensure the adaptation of the doctoral training offer to the needs of doctoral students and to the national and international educational context ([Annex 12](#)).

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

Regulamentul Scolii Doctorale de Economie si Administrarea Afacerilor (The Regulation of the Doctoral School of Economics and Business Administration) includes all mandatory provisions related to criteria, procedures and standards concerning the issues specified in Art. 17, para. 5 of H.G. 681/2011 ([Annex 12](#)).

Thus, with regard to the *acceptance of new doctoral advisor members, as well as regulations on how a doctoral advisor may be withdrawn from membership of the doctoral school*, Art. 3.1.(2) refers to the existence of a specific procedure for affiliation to the SDEAA (set out in Annex R3 to this Regulation), while Art. 3.1.(4) and 3.1.(5) contain provisions on how a doctoral advisor's affiliation to the SDEAA may be withdrawn.

The mechanisms through which decisions are taken regarding the appropriateness, structure and content of the training program based on advanced university studies are set out in section 6.2. of the Regulation, specifically dedicated to the Advanced University Studies Program,



highlighting both the role of the doctoral school, which establishes a curricular offer carried out over a period of 14 weeks - art. 6.2(4), as well as that of the doctoral advisor, who must advise the doctoral candidate on the choice of study elements in the curricular area proposed by the doctoral school - art. 6.2(5).).

At the same time, there are explicit provisions on *procedures to change a doctoral student's advisor*, within the same field of doctoral studies, in art. 3.1.(8) and art. 3.1.(9), and *procedures to mediate conflicts*, art. 3.1.(11) being relevant in this respect.

With regard to the *circumstances under which the doctoral program may be interrupted*, Art. 5.3(1) explicitly states the grounds on which a doctoral student may request the interruption of doctoral studies, while Art. 5.3(2) contains clarifications on the impact of the interruption of doctoral studies on funding, eligibility of expenses incurred, the maximum number of doctoral students per scientific advisor etc.

Regulamentul Scolii Doctorale de Economie si Administrarea afacerilor (The Regulation of the Doctoral School of Economics and Business Administration) insists on aspects related to *how to prevent fraud in scientific research, including plagiarism*, allocating an entire chapter to these elements. Thus, chap. 8 is titled *Etica cercetării si principii de prevenire a fraudei academice* (Research Ethics and Principles for the Prevention of Academic Fraud) and it contains eight articles covering essential provisions applicable in this area throughout the doctoral program.

Ensuring *access to research resources* is envisaged by the Regulamentul Scolii Doctorale de Economie si Administrarea Afacerilor (Regulation of the Doctoral School of Economics and Business Administration), which refers, in Art. 4.3(1), to Art. 16 of the *Regulamentul instituțional de organizare si funcționare a studiilor universitare de doctorat* (Institutional Regulation for the Organization and Operation of Doctoral Studies), which states that *during the course of the doctoral studies, doctoral students have the right ... (d) to benefit from the logistics, documentation centers, libraries and equipment of the University for the elaboration of research projects and doctoral dissertations*.

Last but not least, Regulamentul Scolii Doctorale de Economie si Administrarea Afacerilor (Regulation of the Doctoral School of Economics and Business Administration) contains provisions related to the *attendance policy of doctoral students*, articles 5.1.(1) and 5.1.(2) being relevant in this respect.

2.1.1.2. Logistic resources (A.1.2.)

Standard A.1.2. IOSUD has the logistic resources necessary to carry out the doctoral studies mission.

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



IOSUD – “Alexandru Ioan Cuza” University of Iasi implemented an informatics system which allows keeping track of the doctoral students and their academic background. The system is called *eSims* and it is the result of the implementation of the project *Sistem informatic integrat privind managementul activităților profesionale ale studenților în contextul transformărilor generate de procesul Bologna [Integrated informatics system for the students’ professional activities management within the context of the changes triggered by the Bologna process]*, financed by the Ministry of Education and Research ([Annex 22](#)). The system has constantly been updated and improved by the specialists working within the Department of Statistics and Computerization IOSUD-UAIC to best meet the needs of the higher education establishment.

According to *Protocolul de finalizare a proiectului [the Project completion protocol]* ([Annex 23](#)), the informatics system can be used by two categories of users: occasional users (students and professors), who have access to individual data and use the system when they need information, and “professional” users, who use the application on a daily basis, to carry out student management activities (secretariat, databases, faculty and university management, etc.).

It should be noted that IOSUD-UAIC was actively involved in the implementation of the *Official Academic Record* across the entire country, promoting and successfully completing two projects funded by CNFIS through the *Institutional Development Fund (IDF)* aimed to update the database and ensure its compatibility with the structure and constraints imposed by the *Official Academic Record*:

- IDF project entitled *Asigurarea transparenței în gestiunea studenților și implementarea Registrului Matricol Unic al Universităților din România în cadrul Universității „Alexandru Ioan Cuza” din Iasi* [Ensuring transparency in student management and implementation of the Official Academic Record of Romanian Universities within the “Alexandru Ioan Cuza” University of Iasi], project code: CNFIS-FDI-2016-0021, 2016, project director: Professor Liviu-George MAHA, PhD;
- IDF project entitled *Asigurarea transparenței în gestiunea studenților și implementarea Registrului Matricol Unic al Universităților din România în cadrul Universității „Alexandru Ioan Cuza” din Iasi* [Ensuring transparency in student management and the implementation of the Official Academic Record of Romanian Universities within the “Alexandru Ioan Cuza” University of Iasi], project code: CNFIS-FDI-2017-0084, 2017, project director: Professor Liviu-George MAHA, PhD.

Performance indicator A.1.2.2. Existence and use of an appropriate software program and evidence of its use to verify the percentage of similarity in all doctoral theses.

The “Alexandru Ioan Cuza” University of Iasi has shown ongoing concern for ensuring the necessary resources to check the similarity percentage for all the works elaborated by students from all three levels of university studies, including PhD theses ([Annex 24](#)). Thus, since 2006, within IOSUD-UAIC, a special module has been used for this function within the eLearning platform Blackboard – *SafeAssign*. The “Alexandru Ioan Cuza” University of Iasi was one of the



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first higher education institutions in Romania to invest in this area, and the only public university to acquire this e-learning platform.

The licenses to use this application have been extended on a yearly basis, through successive procurement contracts ([Annex 25](#)). In 2018, the decision to adopt another technical solution based on *Moodle* in order to secure the eLearning platform for the distance learning and part-time learning, resulted in the annual purchase of the Turnitin application ([Annex 26](#)). This ensures the access of the teaching staff from the “Alexandru Ioan Cuza” University of Iasi, including PhD advisor, to the application, and grants PhD students the opportunity to use an informatics program to verify the similarity percentage in PhD theses.

2.1.1.3. Financial resources (A.1.3.)

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

Performance indicator A.1.3.1. 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 grants for the doctoral study domain, obtained by doctoral thesis advisors operating in the evaluated domain within the past 5 years. The grants address relevant topics for the respective domain and, as a rule, they engage doctoral students.

Upon submission of the evaluation file, IOSUD “Alexandru Ioan Cuza” University of Iasi is implementing a number of grants/ research projects or institutional development projects, which involve PhD students in the field of ACCOUNTING, as follows:

- Project POCU/380/6/13/125015: ***Dezvoltarea abilităților antreprenoriale pentru doctoranzi si postdoctoranzi în domeniul științelor economice [Developing entrepreneurial skills in PhD students and postdoctoral researchers in the field of economic sciences]*** - acronym: InoVant, project value 6,874,227.91 RON, implementation period 2019-2021, UAIC coordinator: Professor Mircea Georgescu, PhD project worth: 6.874.227 lei; implementation period: 2019-2021; UAIC partner, members of the implementation team: **Prof. Iuliana Eugenia GEORGESCU PhD, Assoc. Prof. Leontina PĂVĂLOAIA PhD, Assoc. prof. Mihai CARP PhD**, beneficiaries: **PhD stud. Mihaela MANEA, PhD stud Roxana Aurelia MÂRȚ, PhD stud. Bogdan COSOFREȚ;**
- **PhD stud Claudia Catalina Ciocan** - member in the project team of **Proiect POC-A1-A1.2.3-G-2015, ID P_40_371, SMIS 106611**, financing contract no. 13/01.09.2016



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„Dezvoltare experimentală în parteneriat public privat pentru crearea de platforme cloud autohtone cu caracteristici avansate de protecție a datelor (PRIVATESKY)” (Experimental development in public-private partnership for the creation of autochthonous cloud platforms with advanced data protection characteristics (PRIVATESKY))”, Operational Competitiveness Program 2014–2020, Axis 1 – Research, technological development and innovation (CDI) in support of economic competitiveness and business development, Action: 1.2.3.-G, Project type: Partnership for knowledge transfer, period **27.11.2017 - 31.08.2021**

*Performance indicator *A.1.3.2. The percentage of doctoral students active at the time of the evaluation, who receive, for at least six months, 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 at least 20%.*

During the reporting period, a PhD student in the field of ACCOUNTING was employed under a contract of employment in a research project conducted by the University "Alexandru Ioan Cuza" of Iasi, as follows:

- **PhD stud. Claudia Catalina Ciocan** - member in team of **Project POC-A1-A1.2.3-G-2015, ID P_40_371, SMIS 106611**, financing contract no. 13/01.09.2016 „*Dezvoltare experimentală în parteneriat public privat pentru crearea de platforme cloud autohtone cu caracteristici avansate de protecție a datelor (PRIVATESKY)*” (*Experimental development in public-private partnership for the creation of autochthonous cloud platforms with advanced data protection characteristics (PRIVATESKY)*), Operational Competitiveness Program 2014–2020, Axis 1 – Research, technological development and innovation (CDI) in support of economic competitiveness and business development, Action: 1.2.3.-G, Project type: Partnership for knowledge transfer, period 27.11.2017 - 31.08.2021

In addition, 3 PhD students in the field of ACCOUNTING are beneficiaries of financial support (doctoral fellowships for 12 months, conferences, articles, national and international internships, etc.) in the framework of doctoral fellowship projects funded by the Sectoral Operational Programme "Human Resources Development" 2007-2013:

- **PhD stud. Mihaela MANEA, PhD stud. Roxana Aurelia MÂRȚ, PhD stud. Bogdan COSOFREȚ** – project POCU/380/6/13/125015 - *Dezvoltarea abilităților antreprenoriale pentru doctoranzi si postdoctoranzi în domeniul științelor economice (The development of entrepreneurial skills for doctoral and post-doctoral students in the field of Economics).*
- 7 PhD students receive a monthly scholarship, equivalent to the MEN scholarship, for the entire period of the doctoral training program, from the own funds of IOSUD - "Alexandru Ioan Cuza" University of Iasi, as follows:
 - PhD Stud. Aevoae G. George Marian (scientific advisor - Prof. dr. Georgescu Iuliana) - enrollment year - 2016
 - PhD Stud. Onose A. Valeriu-Laurențiu (scientific advisor - Prof. dr. Marilena Mironiuc) - enrollment year 2016



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- PhD stud. Verdes mar. Căpățîna-Verdes V. Neli (scientific advisor - Prof. dr. Marilena Mironiuc) - enrollment year 2017
- PhD stud. Aandriesei mar.Vâlcu G. Carmen- (scientific advisor - Prof. dr. Georgescu Iuliana) - enrollment year 2018
- PhD stud. Dănilă I. Stefan-Cosmin (scientific advisor - Prof. dr. Marilena Mironiuc) - enrollment year 2019
- PhD stud. Moțoc I.V.A. Mădălin-Mihai (scientific advisor - Prof. dr. Marilena Mironiuc) - enrollment year 2019
- PhD stud. Pantea mar. Ungureanu I. Iuliana (scientific advisor - Prof. dr. Marilena Mironiuc) - enrollment year 2017-2019

Table no. 21 below gives an overview in figures of PhD students in the Accounting domain from the point of view of their status as scholarship beneficiaries/budget sponsored/tuition fee paying students over the past 5 years.

Table no. 21. UAIC scholarships

Study year	UAIC scholarship	MEC scholarship	Budget	Tuition fee	Total	Percentage scholarship/total
1 (2020/2021)	1	1	2	-	4	25%
2 (2019/2020)	2	1	2	-	5	40%
3 (2018/2019)	1	1	1	-	3	33.33%
4 (2017/2018)	1	1	3	1	6	16.66%
5 (2016/2017)	2	2	3	1	8	25%
Total	7	6	11	2	26	26.92%

Taking into account only the 7 doctoral students enrolled in the field of ACCOUNTING in the Doctoral School of Economics and Business Administration, who receive a monthly scholarship for the entire period of their doctoral training, from the own funds of ISUD - "Alexandru Ioan Cuza" University of Iasi, the weight is 26.92% from the total number of doctoral students assigned to this field, above the lower limit of 20% required by ARACIS standards.

*Performance indicator *A.1.3.3. 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.).*



The Doctoral School of Economics and Business Administration has demonstrated, over time, a constant concern for the training of all doctoral students, including those enrolled in doctoral studies in the field of ACCOUNTING, by involving or financially supporting their participation in various activities (conferences, workshops, research internships, etc.).

For example, among the PhD students enrolled in the Accounting domain, the following participated in the PhD research sustainability and project management courses run within the Jean Monnet Module project "Sustainable education through European Studies for Young Researchers" (SESYR), Grant Decision No. 2017-1893/001-001 (<http://sesyr.feaa.uaic.ro/SitePages/Welcome.aspx>):

In 2017:

- Aevoae George Marian
- Harabagiu Paula-Ingrid
- Ciocan Claudia Cătălina
- Cosofreț Bogdan Dumitru
- Ionascu Elena
- Marinescu Ticu Ciprian
- Țăran Alina

In 2018:

- Aandriesei mar.Vâlcu Carmen
- Berghis mar. Bocancia Margareta
- Manea mar. Dumitriu Mihaela

In 2019:

- Herciu Mihai-Florentin
- Marț Roxana
- Motoc Madalin Mihai
- Verdes mar. Căpățîna-Verdes Neli

SDEAA PhD students participated in some of the activities organized within the following projects financed by the Institutional Development Fund:

- project: *Calitate în educație prin responsabilitate socială și etică în Universitatea „Alexandru Ioan Cuza” din Iași (UAIC) (Quality in education via social and ethical responsibility in “Alexandru Ioan Cuza” University of Iași (UAIC))* – ReSoNor-Etic-UAIC, code CNFIS-FDI-2018-0180;
- project: *Dezvoltarea și sprijinirea spiritului antreprenorial în rândul studenților și absolvenților Universității “Alexandru Ioan Cuza” din Iași (UAIC) (Developing and supporting entrepreneurial spirit among Alexandru Ioan Cuza University of Iași (UAIC)’s students and graduates)*– code CNFIS-FDI-2018-0048.

At the same time, it should be emphasized that the Doctoral School of Economics and Business Administration applies the BECA-UAIC Decision no. D2 of 07.06.2018, through which



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each doctoral student within IOSUD – “Alexandru Ioan Cuza” University of Iasi has the right to benefit, annually, from an amount of 3,000 RON for participation in prestigious scientific conferences in their field of specialization ([Annex 27](#) HS 3,000 RON).

To verify this criterion, detailed evidence of such expenses is required at the level of each doctoral school, field of doctoral studies and doctoral student. Prior to 2018, IOSUD-UAIC, the faculties within the “Alexandru Ioan Cuza” University of Iasi and the Financial-Accounting Department would carry out this management only at IOSUD and faculty level; thus, we based our estimates on the information received from the person in charge of the SDEAA budget management – Mr Iulian CLAIN, Chief Administrator of the Faculty of Economics and Business Administration (asf@uaic.ro) (according to SDEAA Regulation). Starting with 2018, the budgets related to SDEAA were extracted separately.

Thus, the revenue related to each academic year was estimated taking into account the number of doctoral students (enrolled starting with the academic year 2016-2017) who are enrolled on budgeted places and the amount of a doctoral grant (about 23,000 RON, given the differences recorded over time from one academic year to another, as well as those existing between the two categories of doctoral fields managed by SDEAA), but also the tuition fees paid by doctoral students.

For the estimation of expenses, the fees for participation in various conferences or scientific events organized by SDEAA through the Faculty of Economics and Business Administration or in which they were partners or co-organizers were taken into account. These were fees which the PhD students did not pay, the expenses being borne by FEAA from its own income, including sponsorships, to which were added the expenses related to the travel of SDEAA PhD students to attend various scientific events ([Annex 28](#)).

The expenses incurred for conferences and other training activities for PhD students are added those occasioned by the conference organized in 2019 together with partners from Israel, namely, the Conference “Advances in social sciences research –multidisciplinary perspectives”, 23 May 2019, Holon, Israel. The conference was attended by 19 SDEAA PhD students (all years of study), the total value amounting to 9,500 RON (PhD students from Israel, enrolled at SDEAA).

We also add here the publication expenses in the Review of Economic and Business Studies (REBS, <http://rebs.feaa.uaic.ro/>), the SDEAA journal, as follows: 2020 – 5 PhD students, 2019 – 6 PhD students, 2018 – 5 PhD students, 2017 – 3 PhD students, 2016 – 3 PhD students. The total of publication expenses amounts to 11,000 RON.

Thus, the **total expenses amount to 207,775.3 RON.**

Consequently, **the percentage computed over the total evaluation period is 2.98%**. The percentage for the period 2015-2019 was 4.37%. Given that 2020 was affected by the pandemic (on the one hand, due to the drastic fall in physical travel, and, on the other, the significant cut in spending on online conferences, plus the organization of free access conferences), we can consider



that the budget allocated was correct and will increase as soon as face-to-face activities are resumed.

The percentage established at the previous evaluation was 5%, and SDEAA was close to meeting this target, reaching 4.37%. Currently, despite the failure to reach the new percentage of 10%, established and communicated (retroactively) as an evaluation standard in 2020, there is an obvious concern shown by IOSUD-UAIC, FEAA and SDEAA to support, including financially, the training of PhD students through participation in conferences, summer schools, courses, internships abroad, publication of specialized articles or other specific forms of dissemination, etc., which is a prerequisite for meeting this requirement over the next period.

2.1.2. Research infrastructure (A.2.)

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

Performance indicator A.2.1.1. 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 separately.

The venues and the material equipment available at the Doctoral School of Economics and Business Administration allow carrying out research activities in the field of ECONOMICS, in line with the mission and objectives undertaken. Thus, the headquarters of the Doctoral School of Economics and Business Administration is located in Building R of the “Alexandru Ioan Cuza” University of Iasi, 14 Al. Lapusneanu Street. PhD students can use individual offices/ study rooms equipped with 10 Lenovo All-In-One desktop systems, laptops and multifunction printers. Equally, the same modern building accommodates the activities organized by SDEAA: courses, seminars, workshops, conferences, public defenses of doctoral theses, etc.; all rooms are equipped with the most modern facilities: *smartboards*, laptops, sound system, Internet connection, etc.

In addition to the mini-library set up in the individual study room (R411) for the exclusive use of doctoral students, it should be noted that they also have access to the resources offered by the two libraries of the Faculty of Economics and Business Administration. Of these, the FEAA Library specializes in the field of Economics, but, given the variety of related subjects of study, it also holds publications in the fields of socio-politics, history, geography, as well as a collection of reference works (encyclopedias, dictionaries, monographs, legislation). The document collections



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consist of approximately 25,000 volumes (books and serial publications – Romanian and foreign), subscriptions to foreign and Romanian periodicals on traditional support, electronic documents and other specialized audio-visual materials; database subscriptions (InfoTrac-Custom Journals; Encyclopedias Britannica online and Universalis online). Logistics includes a network of 100 computers, 3 photocopiers, 3 printers, an e-mail server, video surveillance system, fire and security surveillance system, fingerprint access system, electronic anti-theft system for each volume. Internet browsing is provided by the University's network and it is free of charge, and the Server Department within FEAA is responsible for ensuring electronic security. The Database Department designed a publications processing library software, equipped with an online catalog and search engine.

The educational resources presented above are complemented by online databases that the SDEAA community has access to by subscription via ANELIS PLUS 2020 - *Acces National Electronic la Literatura Stiințifică pentru Susținerea Sistemului de Cercetare si Educație din România*[*National Electronic Access to Scientific Literature to Support the Research and Education System in Romania*], project co-financed by the Regional Development European Fund through the Competitiveness Operational Program 2014-2020, which provides access to databases such as: *Science Direct Freedom Collection, Scopus, SciFinder (CAS), MathSciNet* etc., to which is added a significant number of other databases that can be accessed via the “Mihai Eminescu” Central University Library in Iasi.

The doctoral advisors in the field of ACCOUNTING, as well as some of the doctoral students enrolled in this field of doctoral studies work in the Research Center CESINCON - *Research Centre in Information Systems, Financial Reporting and Accounting* within the “Alexandru Ioan Cuza” University of Iasi, whose director is prof. Marin FOTACHE PhD and which is public on the platform Engage in the Romanian Research Infrastructures System - ERRIS: <https://eeris.eu/ERIF-2000-000G-6721>.

2.1.3. Quality of Human Resource (A.3.)

2.1.3.1. Doctoral thesis advisors (A.3.1.)

Standard A.3.1. At the level of each doctoral field, there is qualified staff with the necessary expertise to carry out the doctoral study program.

Performance indicator A.3.1.1. 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, standards required and mandatory for obtaining the habilitation certification.



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For the academic year 2020-2021, there are 4 doctoral thesis advisors who carry out doctoral supervision activities in the field of ACCOUNTING, within the Doctoral School of Economics and Business Administration, “Alexandru Ioan Cuza” University of Iasi. The thesis advisors obtained this quality under the regulations in force, as follows:

Table no. 22. Doctoral thesis advisor in ACCOUNTING

No	Doctoral thesis advisor	Document certifying the quality of doctoral thesis advisor
1	Prof. Emil HOROMNEA, PhD	OMECT 4697/14.08.2009 (Annex 8)
2	Prof. Ioan ANDONE, PhD	OMECT 4189/09.08.1999 (Annex 8)
3	Prof. Iuliana Eugenia GEORGESCU, PhD	OMECT 4697/14.08.2009 (Annex 8)
4	Prof. Marinela MIRONIUC, PhD	OMECT 4631/11.08.2010 (Annex 8)

Of these, two are tenured in the Department of Accounting, Business Information System and Statistics of the Faculty of Economics and Business Administration, "Alexandru Ioan Cuza" University of Iasi, while 2 are retired and were tenured in the same higher education institution. The 2 tenured advisors meet the minimum CNATDCU standards in force at the time of the preparation of this evaluation report, necessary and mandatory for obtaining the certificate of qualification in the field of ACCOUNTING. Below are the scores obtained by each of them:

Table no. 23. The extent to which minimal CNATDCU standards are met by doctoral advisors in the ACCOUNTING domain

No	Doctoral thesis advisor	CNATDCU minimum standards met	Publications score (P)	Citations score (C)	Total score (S)
1	Prof. Iuliana Eugenia, PhD GEORGESCU (Annex 9)	Yes	4,236	5.5	9.736
2	Prof. Marinela MIRONIUC, PhD (Annex 9)	yes	3,6956	7.5	11.1956



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Performance indicator *A.3.1.2. At least 50% of all doctoral advisors in the doctoral field under assessment have a full-time employment contract for an indefinite period with the IOSUD.

As mentioned under the previous indicator, among the doctoral advisors in the field of ACCOUNTING, two are tenured in the Department of Accounting, Business Information Systems and Statistics of the Faculty of Economics and Business Administration, "Alexandru Ioan Cuza" University of Iasi, and 2 are retired and have been tenured in the same higher education institution:

Table no. 24. Doctoral thesis advisors in ACCOUNTING

No .	Doctoral thesis advisors	Status
1	Prof. Emil HOROMNEA, PhD	Associate faculty (retired)
2	Prof. Ioan ANDONE, PhD	Associate faculty (retired)
3	Prof. Iuliana Eugenia GEORGESCU, PhD	Tenure - „Alexandru Ioan Cuza” University of Iasi (Annex 29)
4	Prof. Marinela MIRONIUC, PhD	Tenure - „Alexandru Ioan Cuza” University of Iasi (Annex 29)

There are currently three more faculty members who will defend their habilitation theses in June 2021 and who are featured in the following table:

Table no. 25. The extent to which minimal CNATDCU standards are met by teaching staff who will defend their habilitation theses

No.	Candidate surname and name	Compliance with CNATDCU minimal standards	Score for publications (P)	Score for citations (C)	Total score (S)
1.	Assoc. Prof. Leontina PĂVĂLOAIA, PhD (Annex 29)	YES	4,277	6,5	10,777
2.	Assoc. Prof. Mihai CARP, PhD (Annex 29)	YES	5,946	4,0	9,946
3.	Assoc. Prof. Bogdan Ioan ROBU , PhD (Annex 29)	YES	10,409	8,25	18,659



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Performance indicator A.3.1.3. 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 associate professors/ CS II, with proven 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 teaching activities pertaining to the subjects included in the curriculum are carried out by faculty or researchers experienced in the area of study; most of them are professors or associate professors or they are certified doctoral thesis advisors.

The distribution of the teaching activities by subjects included in the curriculum for the academic year 2020-2021 is given in the table below:

Table no. 26. The centralized situation of the coverage of the didactic activities related to the disciplines from the curriculum for the academic year 2020-2021

No.	Subject	Subject coordinator	Academic or research titles	Doctoral advisor/ Certified
1.	<i>Epistemology</i>	Liviu-George MAHA	Professor	YES
2.	<i>Research Methodology</i>	Dumitru ZAIȚ	Professor	YES
3.	<i>Research and Analysis Methods for Quantitative Data</i>	Elena Carmen PINTILESCU	Professor	YES
		Vasile Dănuț JEMNA	Professor	YES
		Mircea ASANDULUI	Professor	YES
4.	<i>Research and Analysis Methods for Qualitative Data</i>	Adriana ZAIȚ	Professor	YES
		Claudia Iuliana STOIAN	Associate professor	NO
5.	<i>Ethics and Academic Integrity</i>	Daniela AGHEORGHIESEI	Professor	YES
		Marius Alin ANDRIES	Professor	YES
6.	<i>Advanced Research in International Economics and Business</i>	Gabriela Carmen PASCARIU	Professor	YES
		Liviu-George MAHA	Professor	YES



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No.	Subject	Subject coordinator	Academic or research titles	Doctoral advisor/ Certified
7.	<i>Academic Writing I</i>	Ileana Oana MACARI	Associate professor	NO
8.	<i>Academic Writing II</i>	Liviu-George MAHA	Professor	YES
		Sebastian Bogdan CĂPRARU	Professor	YES
		Alexandru ȚUGUI	Professor	YES
		Ioana Alexandra HORODNIC	Associate professor	YES
9.	<i>Doctoral Research in the Field of Management and Marketing – Quantitative pathway</i>	Andreia-Gabriela ANDREI	Associate professor	YES
		Bogdan ANASTASIEI	Associate professor	NO
		Tudor JIJIE	Lecturer	NO
10.	<i>Doctoral Research in the Field of Management and Marketing – Qualitative pathway</i>	Ioana Alexandra HORODNIC	Associate professor	YES
		Silviu Mihail TIȚĂ	Associate professor	NO
		Adriana ZAIȚ	Professor	YES
		Adriana MANOLICĂ	Professor	YES
11.	<i>Advanced Research in Finance</i>	Mihaela ONOFREI	Professor	YES
		Vasile COCRIS	Professor	YES
		Ovidiu STOICA	Professor	YES
		Marius Alin ANDRIES	Professor	YES
		Sebastian Bogdan CĂPRARU	Professor	YES
		Sorin Gabriel ANTON	Professor	YES
12.	<i>Categorical Data Analysis</i>	Anca Laura ASANDULUI	Professor	YES
13.	<i>Society and Technology in Economy</i>	Alexandru ȚUGUI	Professor	YES



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No.	Subject	Subject coordinator	Academic or research titles	Doctoral advisor/ Certified
14.	<i>Doctoral Research Sustainability</i>	Adriana PRODAN	Professor	YES
		Irina Teodora MANOLESCU	Associate professor	NO
		Radu Sebastian TUNARU	Professor	YES
		Christian Andre CORMIER	Expert	YES
		Alexandru-Cristian MINEA Marcel-Cristian VOIA	Expert Expert	YES YES

*Performance indicator *A.3.1.4. The percentage of doctoral thesis advisors who concomitantly coordinate more than 8 doctoral students, but no more than 12, undergoing doctoral training, does not exceed 20%.*

In the Doctoral School of Economics and Business Administration, the proportion of doctoral advisors in the ACCOUNTING domain who concurrently supervise more than 8, but not more than 12, doctoral students during their doctoral studies is 0 (one supervisor has 8 doctoral students in their doctoral training program).

The distribution of PhD students enrolled in the field of doctoral studies ACCOUNTING during the academic year 2020-2021, by doctoral advisor, is given in the table below:

Table no. 27 Doctoral students enrolled in the Accounting doctoral university studies domain, in the academic year 2020-2021

Name and surname of PhD advisor	PhD studens who are advised, in training (doctoral university studies) or during the extended study period	Enrolment year (current status)
Prof. Iuliana Eugenia Georgescu, PhD	1. Căprian N. Cristina	2015 (during extended study period)
	2. Gargalis C. Panayiotis	2015 (during extended study period)
	3. Mârț Roxana-Aurelia	2017 (during extended study period)
	4. Manea căs.. Dumitriu M. Mihaela	2017 (during extended study period)



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Name and surname of PhD advisor	PhD students who are advised, in training (doctoral university studies) or during the extended study period	Enrolment year (current status)
	5. Cosofreț G. Bogdan	2017 (during extended study period)
	6. Aandriesei căs. Vâlcu G. Carmen	2018
	7. Moțoc Madalin Mihai	2019
	8. Ursu Ionela	2019
	9. Rața A. Alexandrina	2020
Prof. Marinela Mironiuc, PhD	1. Verdes căs. Căpățină-Verdes v. Neli	2017 (during grace period)
	2. Crăciun căs. Cozma C. Daniela-Gabriela	2018
	3. Berghis căs. Bocancia A. Margareta	2018
	4. Pantea căs. Ungureanu I. Iuliana	2019
	5. Herciu Mihai-Florentin	2019
	6. Gebhard Josef Schoepfel	2019
	7. Curea I. Mihaela	2020
	8. Dănilă I. Stefan-Cosmin	2020
	9. Radu căs. Asiminei V. Ioana	2020
Prof. Emil Horomnea, PhD	Bulău T Vlad	2016 (during extended study period)
Prof. Ioan Andone, PhD	Marinescu Ticu Ciprian	2016 (during extended study period)
Total	20 PhD students	

Centralized data on number of PhD students per doctoral advisor are featured in the table below:

Table no. 28 Doctoral advisors in the field of Accounting and number of PhD students

No.	Doctoral advisor	PhD students	PhD students (in 'extension')	Total number of PhD students
1.	Prof. Iuliana Eugenia Georgescu, PhD	4	5	9
2.	Prof. Marinela Mironiuc, PhD	8	1	9
3.	Prof. Emil Horomnea, PhD	-	1	1
4.	Prof. Ioan Andone, PhD	-	1	1
	Total	12	8	20

As can be seen from this centralized situation, none of the doctoral advisors supervises more than 8 PhD students in doctoral training.

*2.1.3.2. Research Visibility (A.3.2.)*

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

Performance indicator A.3.2.1. At least 50% of the doctoral thesis advisors in the evaluated domain have at least 5 Web of Science - or ERIH- indexed publications, in impact factor journals, 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.

Two of the four PhD supervisors in the field of ACCOUNTING working in the Doctoral School of Economics and Business Administration, i.e. 50%, have published at least five articles in Web of Science indexed journals with an impact factor higher than 0, as follows ([Annex 9](#)):

Table no. 29 Articles published in Web of Science- indexed journals

No.	Doctoral advisor	Web of Science Articles with IF	All Web of Science Articles
1	Prof. Iuliana Eugenia Georgescu, PhD	5	27
2	Prof. Marinela Mironiuc, PhD	8	37

The international visibility, for the last five years, of doctoral advisors in the field of ACCOUNTING, affiliated to the Doctoral School of Economics and Business Administration, can be demonstrated by the following aspects:

- **Prof. Georgescu Iuliana, PhD** - Member in the Editorial Board of well-established journals and publishing houses or of international conferences:



- member in the scientific committee of IBIMA conference (during the period considered for this evaluation, i.e. 2015-2020): The 29rd IBIMA Conference revolves around Vision 2020 adopted by Europe and many regions of the world, Vienna, Austria 3-4 May 2017;
 - member in the editorial board of Analelor Stiintifice ale Universității "Al. I. Cuza" Iasi ("Alexandru Ioan Cuza" University of Iasi Scientific Anals), Științe Economice (Economics) series;
 - member in the editorial board of Annales Universitatis Apulensis Series Oeconomica, Universitatea "1 Decembrie 1918" Alba Iulia, Faculty of Sciences;
 - member in the editorial board of Journal of Accounting and Management, Danubius University, Galați;
 - member of the Scientific Evaluation Board of the *Audit financiar (Financial Audit)* journal;
 - member of scientific board of Revista Economica, Lucian Blaga Univerersity of Sibiu, Faculty of Economics.
- **Prof. Marinela Mironiuc, PhD:** Member in the Editorial Board of **journals and well-established publishing houses:**
- member of the reviewers board of CECCAR Publishing House in Bucharest; http://www.edituraceccar.ro/page_Comitetul+de+recenzori_id-52.html;
 - member of the International Editorial Board IBIMA - 2012, 2013;
 - *Audit Financiar* (Financial Audit) Journal;
 - Asian Journal of Economics, Business and Accounting;
 - Journal of Applied Life Sciences and Environment;
 - Technological and Economic Development of Economy;
 - Journal of Economics and International Business Management;
 - Journal of Corporate Accounting and Finance;
 - Applied Research in Quality of Life;
 - Emerging Markets Finance and Trade.

- Number of citations of published papers, as follows:

Table no. 30 Number of citations

No.	Doctoral advisor	Citation records: Web of Science	Citation records: Scopus	Citation records: Google Scholar
1	Prof. Iuliana Eugenia Georgescu, PhD	25	114	20
2	Prof. Marinela Mironiuc, PhD	55	378	22



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Performance indicator *A.3.2.2. 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 CNATDCU minimum standards in force at the time of the evaluation, which are required and mandatory for acquiring their habilitation certificate, based on their scientific results within the past five years.

Two of the four PhD supervisors assigned to the ACCOUNTING PhD domain have been scientifically active in the last five years, obtaining, during this period, a score higher than that required by the minimum CNATDCU standards in force at the time of the evaluation, necessary and mandatory for obtaining the habilitation certificate in the field of Economics ([Annex 9](#)).

As can be seen from the lists of doctoral advisors' works and from the CNATDCU minimum standards' compliance sheets in force at the time of the evaluation, which are necessary and mandatory for obtaining the habilitation certificate, the situation is as follows:

Table no. 31. Minimal CNATDCU standards score

No.	Doctoral advisors	Activity over the past 5 years		Activity older than 5 years	
		Score	Percentage out of total	Score	Percentage out of total
1.	Prof. Iuliana Eugenia Georgescu, PhD	9,486	100%	-	-
2.	Prof. Marinela Mironiuc, PhD	10,3956	92.85%	0,800	7.15%

As can be seen from the situation presented in this table, both PhD advisors meet the condition of having obtained at least 25% of the score required by the CNATDCU minimum standards for obtaining the habilitation certificate in the last 5 years.

Table no. 32. Score for the results over the past 5 years

No.	Doctoral advisor	Score for publications (P)	Score for citations (C)	Total score (S)
1	Prof. Iuliana Eugenia GEORGESCU, PhD (Annex 9)	4,236	5.5	9,736
2	Prof. Marinela MIRONIUC, PhD (Annex 9)	3,6956	7.5	11,1956

A list of **more representative** Web of Science or ERIH indexed papers for the two PhD advisors is given below:

Prof. Iuliana Eugenia Georgescu, PhD



1. Carp M., Pavaloaia L., Toma C., Georgescu I.E., Afrăsinei M.B., (2020), *Companies' Sustainable Growth, Accounting Quality, and Investments Performances. The Case of the Romanian Capital Market*, Sustainability 2020, volume 12, Issue: 22, Article Number: 9748; DOI:10.3390/su12229748, published: 23.11.2020, (Impact Factor: 2.576)
2. Carp M.; Pavaloaia L.; Afrăsinei M.B., Georgescu I.E., (2019), *Is Sustainability Reporting a Business Strategy for Firm's Growth? Empirical Study on the Romanian Capital Market*, Sustainability 2019, volume 11, Issue: 3, Article Number: 658; DOI:10.3390/su11030658, published: 1.02.2019, ISSN 2071-1050, WOS: 000458929500103 (Impact Factors: 2,592)
3. Pavaloaia Leontina; Carp Mihai; Georgescu Iuliana Eugenia, (2018), *Sustainability reporting and investor reaction. evidence from the Romanian capital market*, Transformations in Business & Economics, Volume: 17, No 2B, Pages: 806-822, published: **15.10.2018**, ISSN 1648-4460, WOS:000450699300015, (Impact Factors: 0,462, AIS 0,085)
4. Robu Ioan Bogdan, Carp, Mihai, Popescu Cristian, Pavaloaia Leontina, Istrate Costel, Georgescu Iuliana Eugenia, (2016), *The country risk influence on accounting quality in the case of romanian listed companies*, Transformations in Business & Economics, Volume: 15, No 3C, Pages: 597-616, Published: **2016**, ISSN 1648-4460, WOS:000399865000015, ISI Web of Science (Impact Factors: 0,462, AIS 0,073)
5. Istrate Costel, Georgescu Iuliana Eugenia, Carp, Mihai, Robu Ioan Bogdan, Pavaloaia Leontina, (2015), *Accruals earnings management in emerging markets under the transition to IFRS: the case of romanian listed companies*, Transformations in Business & Economics, Volume: 14, No 2A, Pages: 393-411, Published: **2015**, ISSN 1648-4460, WOS:000366955800008, ISI Web of Science (Impact Factors: 0,462, AIS 0,073)
6. Iuliana Eugenia Georgescu, Mihai-Bogdan Afrăsinei, (2020), *Value Relevance of the Information Reported by Romanian Quoted Companies with Connections to Tax Havens*, Part of the Eurasian Studies in Business and Economics book series (EBES, volume 12/2), Publisher Springer, Online ISBN 978-3-030-35051-2, DOI https://doi.org/10.1007/978-3-030-35051-2_17, pp 249-268
7. Carp, M., Georgescu I. E., (2016), *The Influence of the Non-Financial Features on the Earnings Management Process: The Case of the BSE Listed Companies*, Volume 2016, Article ID 386814, Journal of Eastern Europe Research in Business and Economics, 15 pages, DOI: 10.5171/2016.386814, WOS000360508700210,

Prof. Marinela Mironiuc, PhD

1. **Mironiuc M.**, Ionascu E, Huian MC, Țaran A. (2021), *Reflecting the Sustainability Dimensions on the Residential Real Estate Prices*, Sustainability, 13(5):2963, ISSN: eISSN: 2071-1050, WOS:000628629300001, IF 2,576; AIS 0,331 (2019)
2. Ionascu, Elena, **Mironiuc, Marilena**, Anghel, Ion, Huian, Maria Carmen (2020), *The Involvement of Real Estate Companies in Sustainable Development-An Analysis from the SDGs Reporting Perspective*, Sustainability, Volume: 12 Issue: 3, ISSN: eISSN: 2071-1050, DOI: 10.3390/su12030798, WOS:000519135101005, IF 2,576; AIS 0,331 (2019)
3. Oana Coca, Marilena Mironiuc, Radu Lucian Pânzaru, Alina Crețu, Gavril Stefan, (2020) *Exploring the Statistical Association Between the Economic, Environmental and Innovative Areas of Performance: The Case of European Union Agriculture, Romanian Agricultural*



Research, Volume: 37, 253-261, DOI: 10.1080/14036096.2019.1672577, ISSN: 1222-4227, WOS:000640525700029, IF 0,347; AIS 0,049 (2019)

4. Butnaru, Gina Ionela, **Mironiuc, Marilena**, Huian, Carmen, Haller, Alina Petronela (2018) *Analysis of economic growth in tourism under the impact of terrorism and of the waves of refugees*, AMFITEATRU ECONOMIC, Volume: 20, Special Issue: 12, 885-904, DOI: 10.24818/EA/2018/S12/885, ISSN: 1582-9146, WOS:000448604700005, IF 0,664; AIS 0,062 (2018)
5. Nedelea, Alexandru-Mircea, **Mironiuc, Marilena**, Huian, Maria Carmen, Birsan, Mihaela, Bedrule-Grigoruta, Maria Viorica (2018), *Modeled interdependencies between intellectual capital, circular economy and economic growth in the context of bioeconomy*, AMFITEATRU ECONOMIC, Volume: 20, Issue: 49, 616-630, DOI: 10.24818/EA/2018/49/616, ISSN: 1582-9146, WOS:000440364100007, IF 0,664; AIS 0,062 (2018)
6. **Mironiuc, Marilena**, Huian, Maria Carmen (2017), *Empirical study on the interdependence between environmental wellbeing, financial development and economic growth*, ENVIRONMENTAL ENGINEERING AND MANAGEMENT JOURNAL, Volume: 16, Issue: 11, 2625-2635, ISSN: 1582-9596, DOI: 10.30638/eemj.2017.273, WOS:000419141500023, IF 1,334; AIS 0,086 (2017)
7. Jaba, Elisabeta, **Mironiuc, Marilena**, Roman, Mihai, Robu, Ioan-Bogdan, Robu, Mihaela-Alina (2013) *The statistical assessment of an emerging capital market using the panel data analysis of the financial information*, ECONOMIC COMPUTATION AND ECONOMIC CYBERNETICS STUDIES AND RESEARCH, Volume: 47, Issue: 2, 21-36, ISSN: 0424-267X, WOS:000328587300002, IF 0,664; AIS 0,093 (2017)

2.2. EDUCATIONAL EFFECTIVENESS (B)

2.2.1. Admission to doctoral school (B.1.)

2.2.1.1. Competition/Attractiveness in the admission contest (B.1.1.)

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

*Performance indicator *B.1.1.1. 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 centralized situation of the candidates for admission to doctoral studies in the field of ACCOUNTING, for the reported period, is presented in the following table:

Table no. 33 The centralizing situation of the candidates enrolled for admission to doctoral studies in the field of ACCOUNTING - budget in the period 2016-2020

No.	Admission session	Total number of seats on contest	Number of candidates	Number of master program graduates from other national or foreign higher education institutions enrolled for the doctoral admission contest
1	September 2016	7	8	1
2	September 2017	5	6	2
3	September 2018	3	3	0
4	September 2019	5	6	1
5	September 2020	4	4	0
TOTAL 2016-2020		24	27	4

The detailed situation of the candidates graduating from master programs from other higher education institutions in the country or abroad who registered, during the last five years, in the contest for admission to doctoral studies in the field of ACCOUNTING is presented in the following table:

Table no. 34 The situation of the graduate candidates of the master's programs from other higher education institutions in the country or abroad in the period 2016-2020

No.	Admission session	Candidate	Graduated higher education institution
1	September 2016	ONOSE VALERIU LAURENȚIU	DANUBIUS UNIVERSITY, GALAȚI
2	September 2017	MÂRȚ ROXANA-AURELIA	VASILE ALECSANDRI UNIVERSITY, BACĂU
3	September 2018	PAVEL EMIL	DANUBIUS UNIVERSITY, GALAȚI
4	September 2019	GEBHARD JOSEF SCHOEPFEL	WARSAW MANAGEMENT UNIVERSITY - POLAND

In conclusion, the ratio between the number of candidates who have entered the competition for admission to doctoral studies in the field of ACCOUNTING in the last five years and who have completed master's studies at other higher education institutions in the country or abroad and the total number of places at the competition in this period is 0.167 (close to the minimum value of 0.2). Also, the ratio between the number of candidates in the last five years and the number of places financed from the state budget is 1.125 (close to the minimum value of 1.2),



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noting that this doctoral field has proven to be attractive in recent years. years for master's degree graduates from other educational institutions in the country or abroad (USA, POLAND).

2.2.1.2. Academic, research and professional performance of PhD students (B.1.2.)

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

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

The admission contest to the doctoral study programs within the Doctoral School of Economics and Business Administration, including the ACCOUNTING domain, takes into account criteria related to the academic, research and professional performance of the candidates, their interest in scientific research, publications in the field, etc. At the same time, candidates have to suggest a research topic and carry out a research project based on a unitary structure at the doctoral school level. The evaluation of the research project accounts for 50% of the average in the admission contest, the remaining 50% being allocated to the interview, a mandatory component of the admission process. ([Annex 15](#))

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

Analyzing, for each of the last five promotions of doctoral students (full doctoral internship), the number of doctoral students enrolled in the first year and the number of those who end up being enrolled in the third year, we observe that the expelling rate does not exceed 30% for none of the promotions analyzed. In this context, the average of the five annual expelling rates is 15.38%, below the 30% percentage provided by the ARACIS standards.

The dynamics of the number of doctoral students is presented in the following table:

Table no. 35 Dynamics of the number of students for the last five promotions of doctoral students



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Admission year	Admitted PhD students	Number of PhD students after the first year	Number of PhD students after the second year	Expelling rate
2014-2015	4	4	3	25%
2015-2016	5	5	4	20%
2016-2017	8	8	7	12.5%
2017-2018	6	5	5	16.67%
2018-2019	3	3	3	0%
TOTAL	26	25	22	15.38%

2.2.2. Doctoral programs content (B.2.)

Standard 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.

Performance indicator B.2.1.1. *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 aimed to study research methodology and/or statistical data processing in-depth.*

The training program curriculum for doctoral students enrolled in the ACCOUNTING study domain includes at least three subjects relevant to their training in scientific research, including a subject for in-depth study of research methodology, as well as a subject aimed at statistical data processing ([Annex 7](#)):

- *Epistemology;*
- *Scientific research methodology;*
- *Research and Analysis Methods for Qualitative Data;*
- *Research and Analysis Methods for Quantitative Data;*
- *Ethics of scientific research;*
- *Academic Writing.*

Indicator B.2.1.2. *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..*



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The training program for doctoral students enrolled in the ACCOUNTING doctoral domain includes a compulsory subject entitled ETHICS AND ACADEMIC INTEGRITY, which comprises 6 hours of course and 8 hours of seminar ([Annex 7](#)). It ought to be mentioned that issues related to ethics in scientific research and intellectual property are also addressed when carrying out teaching activities in other subjects from the curriculum, such as *Epistemology, Scientific Research Methodology, Academic Writing I, Academic Writing II*, etc.

Performance indicator B.2.1.3. 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.

IOSUD –”Alexandru Ioan Cuza” University of Iasi has created mechanisms to ensure that the advanced university studies training program in ACCOUNTING aims at " the learning outcomes", specifying the competencies, skills and attitudes that PhD students should acquire after graduating from each discipline or through research activities. For each discipline, the the course coordinator draws up a subject outline that makes specific references to the knowledge, skills, competences, responsibility and autonomy acquired by doctoral students after graduating the course, as there are evaluation mechanisms at the doctoral school level both in terms of subject outline and doctoral students' satisfaction ([Annex 30](#)).

Performance indicator B.2.1.4. During doctoral training, PhD students in the domain receive counselling/guidance from functional guidance commissions, which is reflected in written guidance and feedback or regular meetings.

Doctoral students enrolled in doctoral studies in ACCOUNTING benefit from the advice and guidance of functional guidance commissions. Within SDEAA, four reports are considered for following the path of doctoral students: an initial report at the end of year I, two progress reports (intermediate I and intermediate II) during year II and a final report (at the end of year III) . The progress reports have four distinct sections: one completed by the doctoral student, one completed by the doctoral supervisor, one completed by the members of the guidance commission (each of the three members provides separate feedback) and an administrative one. ([Annex 31](#)).

Guidance commissions are made up of other doctoral advisors or professors with experience in the field of ACCOUNTING (Professor BUDUGAN Dorina, PhD, Professor ISTRATE Costel, PhD, Professor TABĂRĂ Neculai, PhD, Professor HOROMNEA Emil, PhD, Professor ANDONE Ioan, PhD, Associate professor TOMA Constantin, PhD, Associate professor PĂVĂLOAIA Leontina, PhD, Associate professor DICU Roxana, PhD, Associate professor APOSTOL Ciprian, PhD, Associate professor HUIAN Carmen, PhD, Associate professor



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CHERSAN Corina, PhD, Associate professor. MARDIROS Daniela, PhD, Associate professor GROSU Maria, PhD, Associate professor CARP Mihai, PhD, Associate professor ROBU Ioan Bogdan, PhD), as well as, depending on the specificity of the topics, by PhD supervisors or professors with relevant experience in Finance (Professor ONOFREI Mihaela, PhD, Associate professor ZUGRAVU Bogdan, PhD, Associate professor ROMAN Angela, PhD), Cybernetics and statistics (Professor PINTILESCU Carmen, PhD), Economic Informatics (Professor Alexandru ȚUGUI, PhD, Professor Vasile Daniel PAVALOAI, PhD), etc., as follows:

Table no. 36 The centralizing situation of the guiding commissions for the doctoral students enrolled in the ACCOUNTING field in the univ. 2020/2021

No.	PhD candidate	Guidance commission's members	Commission's activities
Enrolled 2020-2021			
1.	CUREA I. MIHAELA	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Professor Costel Istrate, PhD	
		Associate professor Carmen Maria Huian, PhD	
		Associate professor Maria Grosu, PhD	
2.	DĂNILĂ I. STEFAN-COSMIN	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Professor Iuliana Georgescu, PhD	
		Associate professor Carmen Maria Huian, PhD	
		Associate professor. Ioan Bogdan Robu, PhD	
3.	RADU CĂȘ. ASIMINEI V. IOANA	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Associate professor Carmen Maria Huian, PhD	
		Associate professor Daniela-Neonila Mardiros, PhD	
		Associate professor Ciprian Apostol, PhD	
4.	RAȚA A. ALEXANDRINA	Professor Iuliana Georgescu, PhD	Initial, intermediary, progress and final reports
		Professor Costel Istrate, PhD	
		Associate professor Vasile Daniel Pavaloaia, PhD	
		Associate professor. Mihai Carp, PhD	
Enrolled 2019-2020			
5.	MOTOC MADALIN MIHAI	Professor Iuliana Georgescu, PhD	Initial, intermediary, progress and final reports
		Professor Marilena Mironiuc, PhD	
		Professor Mihaela Onofrei, PhD	
		Professor Costel Istrate, PhD	



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No.	PhD candidate	Guidance commission's members	Commission's activities
6.	URSU IONELA	Professor Iuliana Georgescu, PhD	Initial, intermediary, progress and final reports
		Associate professor Leontina Pavaloaia, PhD	
		Associate professor Constantin Toma, PhD	
		Associate professor Mihai Carp, PhD	
7.	PANTEA CĂS. UNGUREANU I. IULIANA	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Professor Costel Istrate, PhD	
		Associate professor dr. Carmen Maria Huian, PhD	
		Associate professor Maria Grosu, PhD	
8.	HERCIU MIHAI-FLORENTIN	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Professor Iuliana Georgescu, PhD	
		Associate professor Ionela-Corina Chersan, PhD	
		Associate professor Ciprian Apostol, PhD	
9.	GEBHARD JOSEF SCHOEPFEL	Professor Marilena Mironiuc, PhD / Professor Alexandru Tugui, PhD	Initial, intermediary, progress and final reports
		Associate professor Leontina Pavaloaia, PhD	
		Associate professor Carmen Maria Huian, PhD	
		Associate professor Ioan Bogdan Robu, PhD	
	Enrolled 2018-2019		
10.	ANDRIESEI căs. VÂLCU G. CARMEN	Professor Iuliana Georgescu, PhD	Initial, intermediary, progress and final reports
		Professor Marilena Mironiuc, PhD	
		Professor Costel Istrate, PhD	
		Associate professor Bogdan Zugravu, PhD	
11.	CRĂCIUN (CĂS. COZMA) DANIELA GABRIELA	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Professor Iuliana Georgescu, PhD	
		Associate professor Angela Roman, PhD	
		Associate professor Maria Grosu, PhD	
12.	BERGHIS căs. BOCANCIA A. MARGARETA	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Associate professor Constantin Toma, PhD	



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No.	PhD candidate	Guidance commission's members	Commission's activities
		Associate professor Ionela-Corina Chersan, PhD	
		Associate professor Ciprian Apostol, PhD	
	Enrolled 2017-2018		
13.	MARȚ ROXANA	Professor Iuliana Georgescu, PhD	Initial, intermediary, progress and final reports
		Professor Mihaela Onofrei, PhD	
		Professor Costel Istrate, PhD	
		Associate professor Mihai Carp, PhD	
14.	MANEA CĂS. DUMITRIU M. MIHAELA	Professor Iuliana Georgescu, PhD	Initial, intermediary, progress and final reports
		Professor Budugan Dorina, PhD	
		Associate professor Leontina Pavaloaia, PhD	
		Professor Neculai Tabara, PhD	
15.	COSOFREȚ G. BOGDAN-DUMITRU	Professor Iuliana Georgescu, PhD	Rapoarte inițiale, intermediare, de progres și finale
		Associate professor Constantin Toma, PhD	
		Associate professor Leontina Pavaloaia, PhD	
		Associate professor Mihai Carp, PhD	
16.	VERDES CĂS. CĂPĂȚINA-VERDES V. NELI	Professor Marilena Mironiuc, PhD	Initial, intermediary, progress and final reports
		Professor Costel Istrate, PhD	
		Professor Carmen Pintilescu, PhD	
		Associate professor Constantin Toma, PhD	
	Enrolled 2016- 2017		
17.	BULĂU T. VLAD	Professor Horomnea Emil, PhD	Initial, intermediary, progress and final reports
		Professor Iuliana Georgescu, PhD	
		Professor Costel Istrate, PhD	
		Professor Tabără Neculai, PhD	
18.	MARINESCU - TICU - CIPRIAN	Professor Andone Ioan, PhD	Initial, intermediary, progress and final reports
		Professor Tabără Neculai, PhD	
		Associate professor Toma Constantin, PhD	
		Professor Păvăloaia Daniel Vasile, PhD	
	Enrolled 2015- 2016		
19	CĂPRIAN N. CRISTINA	Professor Iuliana Georgescu, PhD	Initial, intermediary,
		Professor Budugan Dorina, PhD	
		Professor Marilena Mironiuc, PhD	



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No.	PhD candidate	Guidance commission's members	Commission's activities
		Associate professor Leontina Pavaloaia, PhD	progress and final reports
20.	GARGALIS C. PANAYIOTIS	Professor Iuliana Georgescu, PhD	Initial, intermediary, progress and final reports
		Associate professor Maria-Carmen Huian, PhD	
		Associate professor Ionela-Corina Chersan, PhD	
		Professor Costel Istrate, PhD	
	TOTAL existing PhD students	Guidance commission members - TOTAL	
	20 PhD students	23 Guidance commission members	

The functionality of these guidance commissions can be proven by the fact that some PhD candidates, who publicly defended their doctoral thesis in ACCOUNTING or completed the doctoral training period in the evaluated period, published scientific articles or participated with presentations in various scientific events in collaboration with one of the members of the guidance commission.

Performance indicator B.2.1.5. 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.

The ratio between the number of doctoral students enrolled, in the academic year 2020-2021, in doctoral studies in the field of ACCOUNTING and the total number of tprofessor / researchers who provide guidance is 0.87, lower than the ratio of 3:1 provided by ARACIS standards. The calculation starts from taking into account the 20 PhD students in the field of ACCOUNTING and the 23 members of the steering committees, as follows:

- Professor GEORGESCU Iuliana Eugenia, PhD
- Professor MIRONIUC Marilena, PhD
- Professor TABĂRĂ Neculai, PhD
- Professor HOROMNEA Emil, PhD
- Professor BUDUGAN Dorina, PhD
- Professor ISTRATE Costel, PhD
- Professor ANDONE Ioan, PhD
- Associate professor TOMA Constantin, PhD
- Associate professor PAVALOAI A Leontina, PhD
- Associate professor DICU Roxana, PhD
- Associate professor APOSTOL Ciprian, PhD



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- Associate professor HUIAN Carmen, PhD
- Associate professor CHERSAN Corina, PhD
- Associate professor MARDIROS Daniela, PhD
- Associate professor GROSU Maria, PhD
- Associate professor CARP Mihai, PhD
- Associate professor ROBU Ioan Bogdan, PhD
- Professor ONOFREI Mihaela, PhD
- Associate professor ZUGRAVU Bogdan, PhD
- Associate professor ROMAN Angela, PhD
- Professor PINTILESCU Carmen, PhD
- Professor TUGUI Alexandru, PhD
- Professor PAVALOAIAS Vasile Daniel, PhD

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

2.2.3.1. PhD students' dissemination results (B.3.1.)

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

Performance indicator B.3.1.1. For the evaluated domain, the evaluation commission will be provided with at least one paper or some other relevant contribution per doctoral student who obtained the PhD 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 list of selected scientific articles for doctoral students who have obtained the scientific title of Doctor of Accounting in the last five years is as follows ([Annex 32](#)):

Table no. 37 Situation of the scientific activity of doctoral students in the field of ACCOUNTING who have obtained the PhD title in the last 5 years

Scientific articles published in extenso in Web of Science journals	Scientific articles published in extenso in indexed journals without	Scientific articles published in extenso in BDI indexed journals	Scientific articles published in extenso in conference proceedings	Scientific articles published in dictionaries and enciclopedias	Patent	Books/book chapters		Participations in scientific events	
						National	International	National	International

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with impact factor	impact factor								
8	2	53	23	0	0	14	23	3	86

As it results from this situation and as can be seen from the CVs and lists of individual papers ([Annex 33](#)), each of the 14 doctoral students who have obtained the title of doctor in the last 5 years has published at least one scientific article in a specialized publication.

*Performance indicator *B.3.1.2. 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.*

Among the main scientific events attended by doctoral students enrolled at the Doctoral School of Economics and Business Administration in the field of ACCOUNTING and who have completed their doctoral studies in the last five years are:

Table no. 38 Summary of conference participants of doctoral students who have obtained the title of doctor in the field of ACCOUNTING in the last 5 years

Name, surname of doctoral student	Year of awarding the PhD degree	Number of conference participations	Relevant contribution	Anexa
Robu I. Mihaela - Alina	2016	17	https://ebesweb.org/wp-content/uploads/2021/01/15th-EBES-Conference-Lisbon-Conference-Program.pdf	Annex 32 , Annex 33
Postolache (Males) I. Daniela	2016	3		
Dimitriu V. Otilia	2016	8	https://econpapers.repec.org/bookchap/tpmk1p15/	
Huțanu căs. Toma Loredana Oana	2017	5	www.feaa.uaic.ro/geba/2013/Accepted.html	
Oaieneagră căs. Bărcă Aliona	2017	12	http://ec.utgjiu.ro/wp-content/conferinte/ecotrend_2016/Programme%20ecotrend%202016%20final.pdf	



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Name, surname of doctoral student	Year of awarding the PhD degree	Number of conference participations	Relevant contribution	Anexa
Coca I. Oana	2018	2	https://ibima.org/conference/26th-ibima-conference/#ffs-tabbed-111	
Țăran L. Alina	2019	5	https://www.ifc.org/wps/wcm/connect/f24b3679-aab0-4a69-a11f-9312b6ce505e/Synthesis_Report_Sixth_International_Research_Conference_on_CG_in_Emerging_Markets.pdf?MOD=AJPERES&CVID=mr5meKK	
Aevoae G. George – Marian	2019	16	https://ebesweb.org/wp-content/uploads/2021/01/29th-EBES-Conference-Lisbon-Conference-Program.pdf	
Ionascu A. Elena	2020	7	www.feaa.uaic.ro/geba/2019/Accepted.html	
Chelariu D. Gabriel	2020	5	www.feaa.uaic.ro/geba/2019/Accepted.html	
Ciocan N. Claudia - Cătălina	2020	6	http://apps.webofknowledge.com.information.ro/full_record.do?product=WOS&search_mode=GeneralSearch&qid=1&SID=F3yoyJ3kJ4YLGb21gAF&page=1&doc=2	
Total		84		

As it can be seen from the previous table and [Annexes 32 and 33](#) which present the situation of the scientific activity of doctoral students in the field of ACCOUNTING who have obtained the doctorate in the last 5 years, the number of papers presented by them at prestigious international conferences is 86, and the number of PhD students is 14, which leads us to a ratio of 6.14, so we can consider that indicator B 3.1.2 is met.

2.2.3.2. External scientific specialists (B.3.2.)

Standard 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.



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Indicator *B.3.2.1. 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.

During 2016-2020, within the Doctoral School of Economics and Business Administration, 14 PhD students enrolled in the field of ACCOUNTING have completed and publicly defended their doctoral thesis. For each of the doctoral supervisors assigned to this field, the number of doctoral theses allocated to a certain scientific referent from a higher education institution, other than the Alexandru Ioan Cuza University of Iasi, was a maximum of two for theses coordinated by the same PhD supervisor.

Table no. 39 PhD students coordinated by professor Iuliana Eugenia Georgescu, PhD, that have publicly defended their doctoral thesis in 2016-2020 (4 PhD theses)

No.	Scientific specialist	Home Institution	2016	2017	2018	2019	2020
1.	Professor Liliana Feleagă, PhD	Bucharest University of Economic Studies		1			1
2.	Professor Ovidiu-Constantin Bunget, PhD	West University of Timisoara		1			
3	Professor Tiron Tudor Adriana, PhD	Babes-Bolyai University, Cluj				1	
4	Professor Albu Cătălin, PhD	Bucharest University of Economic Studies				1	
5	Professor Ștefănescu Aurelia, PhD	Bucharest University of Economic Studies					1
6	Professor Ionascu Ion, PhD	Bucharest University of Economic Studies					1
7	Professor Mates Dorel, PhD	West University of Timisoara					1

Table no. 40 PhD students coordinated by professor Mironiuc , PhD, that have publicly defended their doctoral thesis in 2016-2020 (4 PhD theses)

No.	Scientific specialist	Home Institution	2016	2017	2018	2019	2020
1.	Professor Petru Ștefea, PhD	West University of Timisoara	1				
2.	Professor Monica Violeta Achim, PhD	Babes-Bolyai University, Cluj	1			1	
3.	Professor Ion Lala - Popa, PhD	West University of Timisoara			1		

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4.	Professor Gavril Stefan, PhD	Ion Ionescu de la Brad University of Agricultural Sciences and Veterinary Medicine of Iasi			1		
5.	Professor Liliana Feleagă, PhD	Bucharest University of Economic Studies				1	
6.	Professor Anghel Ion, PhD	Bucharest University of Economic Studies					1
7.	Professor Buglea Alexandru, PhD	West University of Timisoara					1

Table no. 41 PhD students coordinated by professor Tabără Neculai, PhD, that have publicly defended their doctoral thesis in 2016-2020 (2 PhD theses)

No.	Scientific specialist	Home Institution	2016	2017	2018	2019	2020
1.	Professor Boisselier Patrick, PhD	Conservatoire National des Arts et Metiers, Paris		1			
2.	Professor Ionascu Ion, PhD	Bucharest University of Economic Studies		1			
3.	Professor Tiron Tudor Adriana, PhD	Babes-Bolyai University, Cluj		1			
4.	Professor Nederița Alexandru, PhD	Academy of Economic Studies of Moldova		1			
5.	Professor Bunget Ovidiu-Constantin	West University of Timisoara				1	
6.	Professor Peres Ion	West University of Timisoara				1	

Table no. 42 PhD students coordinated by professor Horomnea , PhD, that have publicly defended their doctoral thesis in 2016-2020 (3 PhD theses)

No.	Scientific specialist	Home Institution	2016	2017	2018	2019	2020
1.	Professor Răileanu Vasile	Bucharest University of Economic Studies	1				
2.	Professor Bunget Ovidiu-Constantin	West University of Timisoara	1				1
3.	Professor Peres Ion	West University of Timisoara	1				
4.	Professor Ionascu Ion	Bucharest University of Economic Studies	1				1



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Table no. 43 PhD students coordinated by professor Andone Ioan , PhD, that have publicly defended their doctoral thesis in 2016-2020 (1 PhD thesis)

No.	Scientific specialist	Home Institution	2016	2017	2018	2019	2020
1.	Professor Serban Elena Claudia	Bucharest University of Economic Studies	1				
2.	Professor Ionescu Bogdan Stefan	Bucharest University of Economic Studies	1				

As it can be seen from the situation presented, there is no referent from a higher education institution other than UAIC who has been part of more than two commissions for public defense of theses coordinated by the same doctoral supervisor, in -one year.

*Performance indicator *B.3.2.2. The ratio between the doctoral theses allocated to one scientific specialist coming from a higher education institution, other than the institution where the defense 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 analyzed.*

For the doctoral field of Accounting, 14 doctoral students have obtained the PhD in the last five years. The centralizing situation of the participation of scientific references from other higher education institutions in the commissions for public support of doctoral theses elaborated by doctoral students of the Doctoral School of Economics and Business Administration enrolled in the field of ACCOUNTING is presented in the following table:

Table no. 44 The centralizing situation of the participation of scientific references from other higher education institutions in the commissions for public support of doctoral theses elaborated by doctoral students of the Doctoral School of Economics and Business Administration enrolled in the field of ACCOUNTING

No.	Scientific specialist	Home institution	Number of commissions
1.	Prof. univ. dr. Liliana Feleagă	Bucharest University of Economic Studies	3
2.	Prof. univ. dr. Ovidiu-Constantin Bunget	West University of Timisoara	4
3.	Prof. dr.Tiron Tudor Adriana	Babes-Bolyai University, Cluj	1
4.	Prof. univ. dr. Albu Cătălin	Bucharest University of Economic Studies	1
5.	Prof. univ. dr. Ștefănescu Aurelia	Bucharest University of Economic Studies	1

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No.	Scientific specialist	Home institution	Number of commissions
6.	Prof. univ. dr. Ionascu Ion	Bucharest University of Economic Studies	4
7.	Prof. univ. dr. Mates Dorel	West University of Timisoara	1
8.	Prof. univ. dr. Petru Stefea	West University of Timisoara	1
9.	Conf. univ. dr. Monica Violeta Achim	Babes-Bolyai University, Cluj	2
10.	Prof. univ. dr. Ion Lala - Popa	West University of Timisoara	1
11	Prof. univ. dr. Gavril Stefan	Ion Ionescu de la Brad University of Agricultural Sciences and Veterinary Medicine of Iasi	1
12	Prof. univ. dr. Anghel Ion	Bucharest University of Economic Studies	1
13	Prof. univ. dr. Buglea Alexandru	West University of Timisoara	1
14	prof. univ. dr. Boisselier Patrick	Conservatoire National des Arts et Metiers, Paris	1
15	prof. univ. dr. Tiron Tudor Adriana	Universitatea „Babes Bolyai” Cluj Napoca	1
16	prof. univ. dr. hab. Nedeřița Alexandru	Academy of Economic Studies of Moldova	1
17	Prof. univ. dr. Peres Ion	West University of Timisoara	2
18	Prof. univ. dr. Răileanu Vasile	Bucharest University of Economic Studies	1
19	Prof. univ. dr. Serban Elena Claudia	Bucharest University of Economic Studies	1
20	Prof. univ. dr. Ionescu Bogdan Stefan	Bucharest University of Economic Studies	1

As it can be seen from this summary table, the maximum number of participations of a scientific referent from another higher education institution than UAIC in the public support commissions is 4, which compared to the total doctoral theses defended in the last 5 years in the doctoral field ACCOUNTING within the doctoral school of Economics and Business Administration of 14 theses, leads to a percentage of 28.57%, below the admissible percentage of 30%.



2.3. QUALITY MANAGEMENT (C)

2.3.1. The Internal Quality Assurance System (C.1.)

Standard 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.

Performance indicator C.1.1.1. 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.*

At the IOSUD level, [Procedura operațională privind evaluarea și monitorizarea internă a scolarilor doctorale din cadrul Universității „Alexandru Ioan Cuza” din Iași.](#) (The Operational Procedure regarding the evaluation and internal monitoring of the doctoral schools within the “Alexandru Ioan Cuza” University of Iasi) was approved. It establishes the procedure of internal evaluation of the doctoral schools and of the domains of doctoral studies in order to accredit and periodically evaluate them according to Metodologia de evaluare a studiilor universitare de doctorat (The Methodology of Evaluation of Doctoral University Studies) elaborated in accordance with the legislation in force. The application of the procedure is materialized in the form of periodic reports made at the level of the Doctoral School.

[Regulamentul instituțional de organizare și funcționare a studiilor universitare de doctorat](#) (The Institutional Regulation for the Organization and Functioning of Doctoral University Studies) establishes internal quality assurance policies that apply to all doctoral schools at UAIC.

At the level of the Doctoral School of Economics and Business Administration, the permanent evaluation of the activity is regulated by Regulamentul de funcționare al școlii doctorale (The Regulation of Operation of the Doctoral School) and represents one of the



objectives in Planul strategic al Facultății de Economie și Administrarea Afacerilor (The Strategic Plan of the Faculty of Economics and Business Administration).

Performance indicator *C.1.1.2. 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.

At the level of the Doctoral School of Economics and Business Administration, the *Questionnaire for Assessing the Quality of Doctoral Studies* is administered annually. The conclusions drawn from this mechanism for collecting feedback from doctoral students are mentioned in the report devised by the internal commission for evaluating the activity of the doctoral school:

- The doctoral students from the Doctoral School of Economics and Business Administration deem the activity of the doctoral school as very good, being satisfied with the collaboration with the doctoral advisors and the members of the guidance commission, as well as with the administrative staff.
- The frequency of meetings with the doctoral advisor is about 2 meetings per week and when necessary.
- The doctoral students have presented some suggestions for the continuous improvement of the academic and administrative activity, among which we mention: the organization of optional courses, the extension of the existing book fund, the opening of a dialogue with other doctoral schools within IOSUD-UAIC and beyond etc.

The report of the internal evaluation commission contains a series of recommendations that are transposed in the action plan proposed within the strategies and procedures implemented at the level of the Doctoral School of Economics and Business Administration as measures to continuously improve, beyond the minimum standards, the quality of the ECONOMICS doctoral study program.

Specifically, the SDEAA Report for the 2012-2017 period ([Annex 30](#)) includes the results of an analysis conducted between March-April 2017 on 31 graduates (31 valid answers out of the 33 received). It was carried out by distributing a questionnaire in order to obtain feedback from doctoral students on the quality of the doctoral process and the quality of doctoral guidance, as follows:

- doctoral student's decision to enroll in the SDEAA study program - alternative to plan "0";
- quality of the program - according to expectations, with too much emphasis on other activities;
- research environment - more competitive than collaborative;
- pressure to work - stress and loneliness;



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- final customer satisfaction - grade 4/5;
- quality of doctoral guidance– normal, with emphasis on autonomy and independence of the doctoral student.

2.3.2. Transparency of Information and Accessibility of Learning Resources (C.2.)

2.3.2.1. Availability of information of public interest (C.2.1.)

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

Performance indicator C.2.1.1. The IOSUD publishes on the website of the organizing institution, in compliance with the general regulations on data protection, information such as:

- (a) the Doctoral School regulation;*
- (b) the admission regulation;*
- (c) the doctoral studies contract;*
- (d) the study completion regulation including the procedure for the public presentation of the thesis;*
- (e) the content of training program based on advanced academic studies;*
- (f) the academic and scientific profile, thematic areas/research themes of the Doctoral advisors within the domain, as well as their institutional contact data;*
- (g) the list of doctoral students within the domain with necessary information (year of registration; advisor);*
- (h) information on the standards for developing 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.*

Information of interest to doctoral students and information of public interest is available for consultation on the [Universității](#) (University's) website and on the *Doctoral School* website. This information concerns: the doctoral school regulations; admission regulations; doctoral studies contract; the regulations for completing the studies, including the procedure for the public defense

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of the thesis; the content of study programs; the scientific profile and thematic areas / research themes of the doctoral advisors within the domain, as well as their institutional contact data; list of doctoral students within the domain with basic information (year of registration; advisor); information about the standards for the elaboration of the doctoral thesis.

The website of the *Doctoral School of Economics and Business Administration* is doctorat.fcaa.uaic.ro. The section presenting doctoral studies includes information on:

- the regulation regarding the activity of doctoral studies at the level of the doctoral school;
- the list of active members of the doctoral school with the contact details and the research field of interest;
- the minimum standards for obtaining the enabling certificate;
- the content of the advanced university training program.

The second section contains information on admission to doctoral studies:

- the admission methodology, elaborated annually;
- the topics for admission;
- the manner of conducting the admission exam;
- information on the admission contest schedule, fees, number of places and the content of the file.

The Doctoral School's website also includes *sections for announcements* regarding the presentation of research reports, which is public according to the school's regulations, and of doctoral theses.

"Alexandru Ioan Cuza" University of Iasi offers doctoral students the opportunity to access the following databases: Science Direct Freedom Collection, Scopus, SciFinder (CAS), MathSciNet, etc., while through the Central University Library "Mihai Eminescu" in Iasi, they also have access to other representative databases, such as: SpringerLink Journals, ProQuest Central, Emerald Journals, Science Journals, Thompson Reuters, Oxford Journals, SAGE Journals HHS Collection, EBSCO, Wiley Journals etc.

Students and academics have free access to the most important online scientific documentation resources worldwide, including: Clarivate Analytics (Web of Science + Derwent Innovation + Journal Citation Report), Science Direct, SCOPUS, MatSciNet, SciFinder, ScienceDirect National Archives, ScienceDirect. Free access is allowed as a result of UAIC's participation as a contributing member in the project "Electronic National Access to Scientific Literature to Support the Research and Education System in ROMANIA - ANELIS PLUS 2020" (ANELIS PLUS 2020 - 2017 Contract Annex).

The university ensures through its own resources, financial and scientific expertise, the publication of 56 scientific journals, most of them published annually (<http://www.uaic.ro/cercetare/publicatii-stiintifice/>).

Since 2006, within IOSUD-UAIC, a special module has been used to verify the percentage of similarity for the works developed by students from all three cycles of university studies (bachelor, master, doctorate) within the Blackboard - *SafeAssign* e-learning platform, the "Alexandru Ioan Cuza" University of Iasi being among the first higher education institutions in Romania to invest in this direction and the only public university to purchase this e-learning platform ([Annex 24](#)).



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Licenses to use this application have been extended annually by successive procurement contracts ([Annex 25](#)). In 2018, with the decision to adopt another technical solution based on Moodle to provide the e-learning platform to distance- and part-time learning students, the *Turnitin* application was purchased ([Annex 26](#)). Thus, access is ensured for all professors, including doctoral advisors, at the “Alexandru Ioan Cuza” University of Iasi, as well as for doctoral students (with the consent of their doctoral advisor) to an electronic system which can be used to verify the degree of similarity with other existing scientific or artistic creations.

2.3.2.2. Access to the resources necessary to carry out doctoral studies (C.2.2.)

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

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

"Alexandru Ioan Cuza" University of Iasi offers doctoral students the opportunity to access the following databases: Science Direct Freedom Collection, Scopus, SciFinder (CAS), MathSciNet, etc., while through the "Mihai Eminescu" Central University Library in Iasi they also have access to other representative databases, such as: SpringerLink Journals, ProQuest Central, Emerald Journals, Science Journals, Thompson Reuters, Oxford Journals, SAGE Journals HHS Collection, EBSCO, Wiley Journals etc.

Performance indicator C.2.2.2. 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.

IOSUD –“Alexandru Ioan Cuza” University of Iasi has shown a continuous concern for ensuring the necessary resources to verify the percentage of similarity for the works developed by students from all three cycles of university studies, including those of doctoral theses ([Annex 24](#)). Thus, since 2006, at IOSUD-UAIC, the special module for this functionality has been used within the e-learning platform Blackboard - *SafeAssign*, the “Alexandru Ioan Cuza” University of Iasi being among the first higher education institutions in Romania investing in this direction and the only public university that purchased this e-learning platform.

The necessary licenses to use this application have been extended annually, through successive procurement contracts ([Annex 25](#)), so in 2018, with the decision to adopt another



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technical solution based on Moodle to provide the e-learning platform to distance- and part-time learning students, the *Turnitin* application was purchased ([Annex 26](#)). Thus, access is ensured for all professors, including doctoral advisors, at the “Alexandru Ioan Cuza” University of Iasi, as well as for doctoral students (with the consent of their doctoral advisor) to an electronic system which can be used to verify the degree of similarity with other existing scientific or artistic creations.

Performance indicator C.2.2.3. 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.

All doctoral students enrolled in the ACCOUNTING doctoral program have access to the research infrastructure available within IOSUD - Alexandru Ioan Cuza University of Iasi, this being one of the rights of the doctoral student, as they are formulated in art. 16 of *Regulamentul instituțional de organizare și funcționare a studiilor universitare de doctorat* (The *Institutional Regulation for the organization and functioning of doctoral studies*), which stipulates that during the doctoral studies, the doctoral student has the right ... (d) to benefit from the logistics, documentation centers, libraries and equipment of the University for the elaboration of research projects and doctoral thesis. For SDEAA laboratories and the research infrastructure available to its doctoral students in general, there is an appropriate access and conduct regulation displayed in each room.

2.3.3. Degree of Internationalization (C.3.)

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

Performance indicator *C.3.1.1. 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.

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In the process of internationalization of studies, the "Alexandru Ioan Cuza" University of Iasi concluded [845 de acorduri](#) (845 agreements) with 386 universities in 31 European countries. Since 2015, [68 de acorduri de colaborare inter-instituțională](#) (68 inter-institutional collaboration agreements) have been concluded with universities and research institutions. Based on these agreements, doctoral supervisors and doctoral students of doctoral schools within IOSUD-UAIC can benefit from teaching, study and practice mobilities.

The Doctoral School of Economics and Business Administration has concluded mobility agreements with 25 universities abroad ([Annex 34](#)), which offers doctoral students the opportunity to develop their professional skills and scientific research, as well as the international dimension of doctoral studies.

During the reporting period (2016-2020), the following doctoral students of the Doctoral School of Economics and Business Administration carried out study mobilities within the Erasmus Program:

Table no. 45 Study mobility within the Erasmus Program during 2016-2020

No.	PhD Student	University	Country
1.	Crivoi Lucian	Albert-Ludwigs-Universitat Freiburg	Germany
2.	Țăran Alina	Izmir University of Economics	Turkey
3.	Muntean căs. Jemna Ligia	Universita degli Studi di Perugia	Italy
4.	Panaite Nicoleta	Université d'Orleans	France
5.	Pintilie Nicoleta-Livia	Universite d'Orleans	France
6.	Sprincean Nicu	University of Konstanz	Germany
7.	Androniciuc Andra-Ioana	Universidad de Alicante	Spain
8.	Ionascu Elena	Universidad de Alicante	Spain
9.	Velicu Valerii	Université d'Auvergne Clermont 1	France
10.	Băluțel Daniela	Universite d'Orleans	France
11.	Ilies Aurelia	Universite d'Orleans	France

During the reporting period (2016-2020), the following doctoral students of the Doctoral School of Economics and Business Administration carried out internship mobilities within the Erasmus Program:

Table no. 46 Internship mobilities under the Erasmus Program in the period 2016-2020

No.	PhD Student	University	Country
1.	Țăran Alina	Izmir University of Economics	Turkey
2.	Androniciuc Andra	Universidade Nova de Lisboa	Portugal
3.	Țăran Alina	Metanil Metal Isitma, Istanbul	Turkey
4.	Cărbune A. Anatolie	European Association of Development Agencies, Brussels	Belgium

To these Erasmus mobility internships for study, are added other international internships, with a shorter duration, funded by other types of projects, such as those benefited by doctoral student Ion Muschei:



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- Malta, Qawra – Training course „*Mindful Journey Towards Employability*”, Practical Interventions: Effective Work with at Risk Youth, 4-12 iunie 2018;
- Belgium, Bruxelles – *Bruxelles Model of the European Union*, Simulation of the European Union Institutions, 01-06 mai 2017;
- Elveția, Zurich – *First European Future Leaders Conference*, 11-13 noiembrie 2016;
- Portugalia – *Now you(th) Play*, 17-25 septembrie 2016;
- Cipru – *Reinventing Democracy, Structures, Dialogue*, 08-12 februarie 2016.

Mention should also be made of the participation of PhD students in the field of ACCOUNTING in conferences and other international scientific events held abroad, a selection for the period covered by the evaluation being presented below:

- **Cosofret, B.**, The Integrated Reporting And Its Adoption Perspectives In The European Union, “6th BASIQ International Conference on New Trends in Sustainable Business and Consumption”, 4 - 6 iunie 2020, Messina, Italy
- **Manea, M.**, The Policy Of The European Union In The Aviation Field Some Considerations, “6th BASIQ International Conference on New Trends in Sustainable Business and Consumption”, 4 - 6 iunie 2020, Messina, Italy
- **Mart, R.A.**, Comparative Study On The Determinants Of Tax Evasion In Italia And Romania, “6th BASIQ International Conference on New Trends in Sustainable Business and Consumption”, 4 - 6 iunie 2020, Messina, Italy
- **Robu Mihaela-Alina**, Robu Ioan-Bogdan, *The Value Relevance of Audit Opinion after the Adoption of IFRS in the Case of Romanian Listed Companies*, Conferința Internațională 15th EBES Conference, organizată de Eurasia Business and Economic Society, Lisabona, Portugal, 8-10.01.2015
- **Robu Mihaela-Alina**, Elisabeta Jaba, Marilena Mironiuc, Ioan-Bogdan Robu, *Estimating the influence of the financial and nonfinancial factors on the capital gains yield in the case of the Romanian Stock Market*, Conferința Internațională: World Congress on Business, Economics and Management, Antalya, Turkey, 25 – 28 Aprilie, 2013
- **Ionascu, E.**, Mironiuc, M., **Țaran, A.**, Huian, C.M. (2019), “*The reflection of the sustainability dimensions in the residential real estate prices*”, The European Real Estate Society's Annual Conference 2019 (ERES), Ediția a XXVI-a, Cergy-Pontoise Cedex, France
- Zahid, R.M.A., **Țaran, A.**, Simga-Mugan, F.N.C. (2018), “*Investigations of the European frontier markets: Ownership composition and financial performance*,” International Research Conference on Corporate Governance in Emerging Markets (EMCGN), Ediția a VI-a, Amsterdam, Netherlands
- **Țaran, A.**, Mironiuc, M., Huian, M.-C. (2016), “*Actual tendencies of foreign direct investment flows*”, International Conference Globalization and Higher



Education in Economics and Business Administration (GEBA), Ediția a IX-a, Iasi, România Țaran, A., Mironiuc, M. (2016), “Does multinationality really involve financial performance?”, World Conference on Business, Economics and Management (WC-BEM), Ediția a V-a, Antalya, Turkey

- **Aevoae, G.M.**, Dicu, R.M., Mardiros, D.N. (2018), *The Strategic Rationale of Mergers and Acquisitions on Emerging markets: Evidence from Romania*, 26th EBES International Conference, 24-26 octombrie, 2018, Praga, Czech Republic.
- Dicu R.M., **Aevoae, G.M.**, Mardiros D.N. (2019), *The innovation perspective of the acquirers in M&As: A case study*, The Thirteenth International Conference: “Challenges of Europe: Growth, Competitiveness, Innovation and Well-being”, 22-24 mai, Bol, Brač Island, Croatia.
- **Aevoae, G.M.**, Dicu R.M., Mardiros D.N. (2019), *Acquirers' Determinants to Pursuit M&As in Pharmaceutical Industry: Evidence from European Union*, The Thirteenth International Conference: “Challenges of Europe: Growth, Competitiveness, Innovation and Well-being”, 22-24 mai, Bol, Brač Island, Croatia.
- **Aevoae, G.M.**, Dicu R.M., Mardiros D.N. (2019), *Anticipating Synergy through premiums paid in M&As: Case studies on the example of Romania*, The 29th EBES Conference, ISCTE-IUL Instituto Universitário de Lisboa, 10-12 October, Lisbon, Portugal.
- **Ionascu, E.** (2019), „Towards more transparency in the real estate sector through sustainability reporting”, Annual European Real Estate Society (ERES) Conference, ediția a XXVI-a, Cergy Pontoise, France.
- **Ionascu, E.**, Mironiuc, M., Țaran, A. si Huian, C.M. (2019), „The reflection of the sustainability dimensions in the residential real estate prices”, Annual European Real Estate Society (ERES) Conference, ediția a XXVI-a, Cergy-Pontoise, France.

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

Within the Doctoral School of Economics and Business Administration, in general, and in the field of ACCOUNTING doctoral studies, in particular, there is a constant concern which is supported, including financially, for the organization of international co-tutelage doctorates and for inviting first rank experts to deliver courses / lectures to doctoral students.

Among the personalities who are part of the co-supervised doctoral commissions we mention: Professor Boisselier Patrick, PhD, Conservatoire National des Arts et Metiers, Paris; Professor Nederița Alexandru, PhD, Academia de Studii Economice Moldova, Chisinau.



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A selection of the main personalities who have delivered courses or lectures, including doctoral students in the ACCOUNTING domain within the Doctoral School of Economics and Business Administration, is presented in the following table:

Table no. 47 Experts who gave SDEAA courses / lectures

Name and title	Home Country	Home University	Year
Prof. Helder Sebastião	Portugal	University of Coimbra	2020
Prof. Anup Srivastava	Canada	University of Calgary	2019
Prof. Luminita Enache	Canada	University of Calgary	2019
Prof. Sławomir Śmiech	Poland	Cracow University of Economics	2019
Prof. Marek A. Dąbrowski	Poland	Cracow University of Economics	2019
Prof. Luis Palma Martos	Spain	Universidad de Sevilla	2018
Prof. Ion Lapteacru	France	Université de Bordeaux	2018
Prof. Radu Tunaru	UK	University of Kent	2018
Prof. Marta C. N. Simões	Portugal	University of Coimbra	2018
Prof. Michel Rod	Canada	Carleton	2018
Prof. Peter Nijkamp	The Netherlands	Vrije Universiteit Amsterdam	2018
Prof. Adelaide Duarte	Portugal	University of Coimbra	2018
Prof. Francisco Santo dos Guedes	Norway	Norwegian School of economics	2016
Prof. Albert Lee Chun	Australia	University of Queensland	2016

Among the personalities who were part of the doctoral commissions we mention:

Table no 48 Experts of SDEAA doctoral commissions, ACCOUNTING field

Name and title	Home Country	Home University	Year	Observations
Professor Boisselier Patrick, PhD	France	Conservatoire National des Arts et Metiers, Paris	2017	thesis defense committee
Professor Nedeřița Alexandru, PhD	Rep. of Moldova	Academy of Economic Studies Moldova, Chisinau	2017	thesis defense committee



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Performance indicator C.3.1.3. 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.).

During the evaluated period, both at the level of IOSUD - “Alexandru Ioan Cuza” University of Iasi, and within the Doctoral School of Economics and Business Administration, efforts were made and concrete measures were taken to internationalize the activities within the doctoral studies. Thus, Prof. Elio BORGONOV, PhD, from Bocconi University, Italy was co-opted in the Doctoral School Council, as numerous conferences and scientific events with a very important international presence were organized during the evaluated period.

At the same time, the number of foreign doctoral students enrolled in the admission competition and enrolled in doctoral studies in the field of ACCOUNTING during the reporting period increased, as follows: GARGALIS C. PANAYIOTIS - USA and SCHÖPFEL F.X. JOSEF GEBHARD - Germany.

Also at the level of the Doctoral School of Economics, as well as within the FEAA, conferences and other scientific events are regularly organized that support the internationalization of doctoral studies in the field of ACCOUNTING (for example, the series of international conferences *Globalization and Higher Education in Economics and Business Administration* and *EURINT*).



3. STRATEGIES AND PROCEDURES IMPLEMENTED AT THE UNIVERSITY DOCTORAL STUDIES LEVEL, AS MEASURES TO CONTINUOUSLY IMPROVE THE QUALITY OF DOCTORAL PROGRAMS

SDEAA and the ACCOUNTING doctoral domain aim at a positive and balanced long-term development, raising interest towards high quality doctoral research, both on the part of the candidates for enabling and of doctoral students, as well as the coordinators and representatives of the economic and social environment.

Already done:

- For better training of doctoral students, the curriculum has been adjusted, significantly increasing the share of optional disciplines in all areas of specialization of the SDEAA. Although there are difficulties in managing the multiple study routes, the gains from interdisciplinary training are higher in the long run and are worth the effort.

- SDEAA scientific seminars and workshops have been uninterruptedly organised since their introduction at the establishment of the doctoral school, with the participation of professors and researchers from abroad (France, Canada, The Netherlands, Germany, Poland, etc.).

- During the pandemic, PhD students participated online in a whole series of webinars, organized at universities in the country and abroad by E-nformation, WOS-Clarivate, EUA, Coimbra Group.

- Since 2010, SDEAA has been using software to verify the authenticity of all doctoral students' work. All types of papers are verified using the Turnitin platform: conference materials supported by doctoral grants, progress reports throughout the doctoral process and the final thesis developed by each doctoral student.

- Efforts to improve the quality of coordination activities are encouraged and supported - for doctoral advisors and members of guidance committees. The FEAA covers 500 euros' worth of training or participation fees at specialized conferences per academic year for each professor.

Short- and medium-term goals include:

- Encouraging doctoral students to continue publishing in indexed journals coordinated by SDEAA (REBS indexed in various BDI – international databases) or FEAA (SAEB - indexed in ESCI), but also to focus on other well-indexed journals from abroad, for a more significant increase in visibility of doctoral students' research

- Attracting MA students to join doctoral research teams, in order to increase the interest in doctoral studies, on the one hand, and to ensure an earlier start of research (during master's studies), on the other hand, allowing a better and faster evolution of research during the doctoral program



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- Encouraging coordinators to publish more in Western indexed journals, according to the same idea of increasing visibility, and to provide viable models for doctoral students (without neglecting the development of Romanian or Eastern European indexed publications, since collaboration with and integration in the scientific landscape specific to the Eastern European cultural area are important for perfecting the identity of Romanian doctoral programs)
- Developing and providing training modules in English, to attract a larger number of doctoral students from abroad
- Encouraging multi- and interdisciplinary research (the first steps have already been taken by increasing the number of optional courses, including those from other UAIC faculties, and by participating in joint events); we intend to organize joint doctoral seminars and workshops in the fields of social sciences: Economics and Business Administration, Psychology, Sociology, etc. – made possible through the involvement of IOSUD and the support of a strategy to increase interdisciplinarity within the UAIC.

The medium- and long-term objectives aim at:

- The inclusion of additional modules for the development of transversal skills and “soft” competencies in the SDEAA curricula, in order to better prepare doctoral students for multiple careers, inside and especially outside the academic environment, following their doctoral and post-doctoral studies, starting from the findings in the latest studies in the field of reducing the precariousness of researchers' careers (see [OECD Report - Reducing the precarity of academic research careers](#), May 2021)
- The rethinking of the programs and, implicitly, the doctoral research careers in the field of Economics and Business Administration, moving away from the emphasis on rankings, competition and strictly quantitative metrics towards collaboration for transdisciplinary research projects (by combining basic and applied research with the participation of broader interest groups –the business sector, community and citizen organizations, decision makers at administrative and political levels etc.), taking into consideration the qualitative aspects and the societal impact in academic evaluations (an example is the OUTDOC project in which doctoral and postdoctoral researchers of SDEAA were involved; we, however, would like an increase in such initiatives)
- Consulting with the Ministry of Education (ME), the Executive Unit for the Financing of Higher Education, Research, Development and Innovation (UEFISCDI) and the National Council for Attestation of University Degrees, Diplomas and Certificates (CNATDCU) for the rethinking of the evaluation criteria and the manner of conducting doctoral reports and theses in view of true encouragement of interdisciplinary collaborations, alongside the inclusion and diversity strategies (the pandemic has showed that the quality and flexibility objectives in assessing the evolution and evaluations of the doctoral progress can be ensured at the same time, allowing for a better

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participation of foreign doctoral students, representatives of minorities or female doctoral researchers, more strongly affected in times of crisis)

- Initiating debates and consultation sessions (among universities, ministries, other specialized institutions) aimed at the recognition of previous professional experience and research skills acquired in practice in the process of recruiting doctoral students. Similarly, we would like to apply the principles of flexible trajectories and micro-credentials to the whole academic course - including for doctoral students (see, for example, the recommendations of the EUA Council of Doctoral Education and The Magna Charta Observatory, in collaboration with the European University Association - 'European Universities 2030: Vision and Values <https://www.eua.eu/downloads/publications/universities%20without%20walls%20%20a%20vision%20for%202030.pdf>) ; the new Magna Charta Universitatum MCU 2020

- Continuing the efforts to internationalize doctoral education, made possible through the collaboration of universities, the Ministry of Education and specific coordination and evaluation bodies, for easier recognition of previous diplomas and different educational backgrounds, as well as for greater flexibility of research programs (see the discussions at DSWG level - Coimbra Doctoral Working Group, YEBO! projects and the SASUF conference organized within the Yebo! project, with the “Ethics of Research in the Digital Age” and Supervision of PhD Studies in the Digital Age and Covid-19 Era” debates; the joint working meeting of the DSWG and the Research Support Officer Group, in association with NUI Galway, which addressed topics related to recent developments in the European Research Area, including Research & Innovation Days, issues related to HR Excellence in Research Award (UAIC has attained this recognition - 56% of universities that have participated in the survey have this accreditation, 9% are under analysis and 35% do not have it); debates have also been organized on the topics of personal development of researchers and the researcher profession). A better exploitation of the potential of universities within the ERA is desired, with proposals aiming at: the modernization of universities in terms of education (a collaboration between the European Education Area - EEA and the European Research Area - ERA), research-development and missions to serve the interests of society, the adoption of a toolkit to facilitate cross-border collaborations, an appropriate investment strategy and the protection of academic freedom. Researchers aim at the diversification of careers, a better evaluation of results (research assessment) and a tenure-track system, all to increase the attractiveness of a career in research and the researcher profession.

- The harmonization, as far as possible, of doctoral education in Economics and Business Administration with the principles of AACSB (the institution for evaluation and accreditation at international level for business schools in general, including doctoral education); the analyzes carried out show that the field of doctoral education remains rigid all over the world, with barriers to innovation arising mainly from the inherent traditions of the field, with dominant patterns maintained by inflexible reward structures and rigid accreditation and ranking standards. We would like to see more flexible standards with a view to developing professional doctoral programs in business, with clear principles of recognized applied research quality, for an increase in the number of doctoral students outside the academic sphere and a better application of research results in practice. We intend to initiate debates on topics related to the admission of doctoral students who do not aim at academic or basic research careers (an “executive” type of doctorate, for example), the acceptance of different thesis formats (such as monographs, which we have at present, or the



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"three papers" type - relevant articles published in indexed journals), the adaptation of doctoral programs to new generations of students, including the "mature" students, "consortium" type courses, with a higher degree of interdisciplinarity and flexibility, increased digitalization and a larger online offer, which is possible in the field of Economics.

- Initiating the procedures for the recognition of doctoral courses in a modular system, with distinct recognition (without the obligation to complete the entire doctoral program, based on the model of certified or micro-credential courses)

- Continuing the efforts to apply the Salzburg principles in real life (excellence in research, an attractive institutional environment, options for an interdisciplinary path that would allow greater mobility of doctoral students between programs in different fields, greater exposure to the economic environment and different sectors other than the academia, building international networks, providing more educational opportunities in the field of transferable skills, more complex quality assessment).



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4. ANNEXES

[Anexa 1 Infiintare UAIC](#)

[Anexa 2 HG 567 din 2005 IOSUD](#)

[Anexa 3 Hotarare Senat Infiintare SDEAA](#)

[Anexa 4 Hotarare Senat UAIC validare directori si consilii scoli doctorale](#)

[Anexa 5 Raport de autoevaluare SDEAA](#)

[Anexa 6 Regulament SDEAA](#)

[Anexa 7 Plan invatamant SDEAA 2020 2021 si fisele disciplinelor](#)

[Anexa 8 Ordine de acordare calitatea de conducator](#)

[Anexa 9 Fise de indeplinire standarde CV lista lucrari conducatori activi](#)

[Anexa 10 Fise de indeplinire standarde CV lista lucrari conducatori in curs de abilitare](#)

[Anexa 11 Regulamente institutionale IOSUD 2013 2020](#)

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[Anexa 13 Propuneri CSUD - numire directori scoli doctorale UAIC](#)

[Anexa 14 Hotarare senat validare drd membrii consiliului scolii doctorale](#)

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