

Accreditation Agency  
in Health and Social Sciences



**Expert Report**  
**on the periodical evaluation of**  
**the Bachelor Study Program**  
**“The Accounting and Bookkeeping Information Systems”**  
**(at Satu Mare)**  
**at Vasile Goldis Western University of Arad**

AHPGS Akkreditierung gGmbH  
Sedanstr. 22  
79098 Freiburg  
Germany  
Phone: +49 761 2 08 53 30  
Email: [ahpgs@ahpgs.de](mailto:ahpgs@ahpgs.de)

## Table of contents

<b>1</b>	<b>Introduction .....</b>	<b>3</b>
<b>2</b>	<b>The study program to be periodically evaluated .....</b>	<b>7</b>
<b>3</b>	<b>Expert Report .....</b>	<b>10</b>
<b>A.</b>	<b>Institutional Capacity .....</b>	<b>11</b>
A.1.	Institutional, administrative and management structures.....	11
A.2.	Material resources and infrastructure .....	14
<b>B.</b>	<b>Educational Effectiveness .....</b>	<b>15</b>
B.1.	Content of the study program .....	15
B.2.	Learning outcomes .....	21
B.3.	Scientific research activity.....	24
B.4.	Financial activity .....	25
<b>C.</b>	<b>Quality Management.....</b>	<b>25</b>
C.1.	Quality assurance strategies and procedures.....	25
C.2.	Procedures on the periodical initiation, monitoring and revision of the programs and activities carried out.....	27
C.3.	Objective and transparent procedures of learning results evaluation .....	28
C.4.	Periodical evaluation procedures of teaching staff quality .....	29
C.5.	Learning resources accessibility.....	31
C.6.	Systematically updated database, with regard to the internal quality assurance .....	33
C.7.	Transparency of public interest information concerning study programs.....	33
C.8.	Functionality of education quality assurance structures, according to the law .....	34
<b>4</b>	<b>Evaluation summary.....</b>	<b>36</b>
<b>5</b>	<b>Decision of the accreditation commission .....</b>	<b>40</b>

## 1 Introduction

Study programs in Romania require authorization for provisional functioning, as established by Law no. 87 of 2006, which approved Emergency Decree no. 75 of 2005. The Romanian Ministry of National Education is responsible for authorizing provisional functioning of study programs. According to the Law of National Education no.1 of 2011 (hereinafter "Law of National Education") Art. 150, Par. 1, the decision of whether to grant authorization is contingent upon the evaluation and subsequent recommendation of the study program by an external quality assurance agency registered in the European Quality Assurance Register (EQAR).

After authorization for provisional functioning has been granted by the Romanian Ministry of National Education, the applicant higher education institution may enroll students in the respective study program. Following the successful graduation of three subsequent cohorts (taking approximately five years for three-years study programs), the higher education institution must submit its application for accreditation. The accreditation procedure is similar to that for authorization for provisional functioning: an external evaluation by an EQAR-listed quality assurance agency takes place on the basis of which the Government decides whether to accredit the study program.

The AHPGS Accreditation Agency was tasked with the periodical evaluation of the Bachelor study programs offered by the Vasile Goldis Western University of Arad, Romania as a part of the external institutional evaluation process. In October 2016, the relevant documents for the evaluation of the study programs were forwarded to the experts in order for them to review the available information, to determine particular strengths and weaknesses, and to identify any open questions regarding the study programs in writing. The on-site visit of the University took place on December 4, 5 and 6, 2016.

The following six Bachelor study programs were subjects of the periodical evaluation procedure:

Faculty of Economics, Computer Science and Engineering, Department of Economics:

- "Economy of Trade, Tourism and Services (at Sebis)",
- "Business Administration",

- "Business Administration in English",
- "The Accounting and Bookkeeping Information Systems (at Satu Mare)",
- "Tourism Geography (at Baia Mare)".

Faculty of Social Sciences, Humanities, Physical Education and Sports, Department of Psycho-Socio-Humanities Sciences:

- "Communication and Public Relations".

The Accreditation Commission of the AHPGS nominated the following experts to conduct the on-site visit:

**As representatives of academic institutions:**

***Alexander Bordan***

*Student at the Albert-Ludwigs-University in Freiburg, Germany; Graduate of Liberal Arts and Sciences at the Albert-Ludwigs-University in Freiburg, Germany; Member of the Student Union Committee for foreign students at the Albert-Ludwigs-University in Freiburg, Germany.*

***Prof. Dr. Marion Halfmann<sup>1</sup>***

*Rhine-Waal University of Applied Sciences in Kleve, Germany; Vice President for Teaching, Learning and Further Education; Professor for Business Administration, Marketing and market-oriented management.*

***Prof. Dr. Axel Olaf Kern***

---

<sup>1</sup> *The experts shown in italics have participated in the on-site visit of the University.*

*Professor for health economics; Vice Dean of the University of Applied Sciences, Department of Social Work, Health and Nursing in Ravensburg-Weingarten, Germany.*

***Prof. Dr. Edgar Köslér***

*Catholic University of Applied Science in Freiburg, Germany; Professor for Management and Formation, President and CEO.*

***Prof. Dr. Silke May-Landgrebe***

*Westphalian University of Applied Sciences in Bocholt, Germany; Professor for Business Administration and Tourism; Member of the Commission for Quality Improvement of the University of Applied Sciences; Founding member of the German Society for Tourism Science.*

***Prof. Dr. Björn Maier***

*Baden-Wuerttemberg Cooperative State University in Mannheim, Germany; Dean of Students; Professor for Business Administration; Director of Studies Health Care Management and Controlling.*

***Prof. Dr. Sonja Munz***

*Munich University of Applied Sciences in Munich, Germany; Head of Department of Tourism.*

***Prof. Dr. Dirk Reiser***

*Rhine-Waal University of Applied Sciences in Kleve, Germany; Faculty of Society and Economics, Professor for Sustainable Tourism Management.*

**Prof. Dr. Franca Ruhwedel**

Rhine-Waal University of Applied Sciences in Kamp-Lintfort, Germany; Faculty of Society and Economics, Professor for Finance and Controlling.

**Prof. Dr. Philipp Schorn**

Rhine-Waal University of Applied Sciences in Kleve, Germany; Faculty of Society and Economics; Professor for Business Administration with a focus on Accounting.

The proceedings of the **Program Accreditation Process** conform to the *European Standards and Guidelines for Quality Assurance in the European Higher Education Area* (ESG) as well as to Art. 150 and Art. 193 of Romania's *Law no. 1 of National Education* of Romania, 2011; the *Quality Evaluation Activities Guide for University Study Programmes and for Higher Education Institutions: Part 1 Study Programmes Accreditation External Evaluation Guide* and the *Methodology for External Evaluation, Standards, Standards of Reference, and List of Performance Indicators of the Romanian Agency for Quality Assurance in Higher Education*.

During the periodical evaluation process, the expert group surveyed the proper implementation of the criteria, standards and performance indicators as specified in the above mentioned legal texts, as well as the compliance of the program with the normative criteria, as stated in the Methodology.

The following **Expert Report** summarizes the results of the on-site visit and the evaluation of the application documents. Since it investigates the fulfilment of the standards and criteria specified in the "Methodology", the structure of the Expert Report follows the logical succession of these criteria, as they are formulated in the document.

The following **Fields of Activity** pertaining to the program and the University were assessed by the expert group with respect to the corresponding criteria and standards: (A) Institutional capacity, (B) Educational effectiveness, and (C) Quality management.

## **2 The study program to be periodically evaluated**

The Bachelor study program “The Accounting and Bookkeeping Information Systems” (at Satu Mare) is offered by Vasile Goldis Western University of Arad, Romania, Faculty of Economics, Computer Science and Engineering, Department of Economics. It is offered in Arad, Satu Mare and Baia Mare. The University has applied for periodical evaluation of the study program “The Accounting and Bookkeeping Information Systems” in Satu Mare. This program is offered in Satu Mare since 2007 and has been accredited by Government Resolution no. 493 / 2013 in Satu Mare (2007 accredited in Arad and in 2009 authorized in Baia Mare). It is a full-time program taught in Romanian with a regular duration of three years/six semesters.

The main objective of the Bachelor study program “The Accounting and Bookkeeping Information Systems” is to create skills specific to the accounting activity in a national as well as global context. 180 credit points (CP) according to the European Credit Transfer System (ECTS) are required to graduate from the program; one CP is equivalent to 25 workload hours. The total workload of the program is 4,500 hours, of which 1,890 are contact hours (including 84 are practical training/internship hours) and 2,610 are independent study hours. However, the University explains that implementation of credit points is based on national legislation and, thus, that the allocation of credit points for workload hours can vary. The experts note that the study program is in accordance with the national requirements.

The program curriculum consists of 47 modules, of which 39 are obligatory and eight are optional, i.e. there is a choice between modules. Additionally, there are four elective modules that can be freely chosen as an addition to the curriculum. The modules “Management” and “Marketing basics” are mandatory for all Bachelor study programs in the Faculty of Economics, Computer Sciences and Engineering, i.e. those modules can be studied together with students from other Bachelor study programs.

Admission requirements of the program include a high school diploma or equivalent. International applicants have to present a language certificate proving their knowledge of the Romanian language during registration. Students are informed about the amount of the tuition fees in advance.

Upon completion of the study program, students are awarded with the academic degree of Bachelor of Economy. The title of a graduate is "licensed Economist". The diploma is issued by the Vasile Goldis Western University of Arad on the standardized graduation documents approved by the Romanian Ministry of National Education. Students complete their studies by passing the final examinations and successfully composing and defending their Bachelor thesis. According to the regulations applied at the University, the assessment of the Bachelor thesis is added to the total amount of 180 credits (180 credits plus 10 credits for the Bachelor thesis). Again the experts take note that the study program is in accordance with the national requirements.

There are 100 study places annually available in the program. Admission takes place every year, in two admission sessions, before the beginning of the academic year. The first cohort of students has been admitted to the program in the academic year 2007/2008. In the last five years, 141 graduates have completed their studies. Graduates are trained for both career development and potential further academic work in the form of doctoral studies.

Regarding the currently difficult situation on the Romanian labor market, the University explains that it has intensified its relations with companies and institutions in the country. The experts urge the University to continue to be vigilant in the survey of the graduates' employment.

The University confirms in a formal declaration that the "Quality Evaluation Activities Guide for University Study Programmes and for Higher Education Institutions: Part I Study Programmes Accreditation External Evaluation Guide" has been respected, i.e. the "Compulsory Normative Requirements for Study Programmes Accreditation" have been followed with regard to:

- the legal organization framework and functioning of the higher education institution as an education providing institution, its mission and objectives;
- the teaching staff;
- the educational process content;
- the students;
- scientific research; and
- the material basis.



After the examination of the application documents and the on-site visit, the experts affirm and appreciate that the national regulations have been heeded and implemented as stated-above.

### **3 Expert Report**

On September 15, 2016, the application documents of the University were made available to the expert group for written evaluation. The expert group assessed the program “The Accounting and Bookkeeping Information Systems” based on the Romanian standards and regulations specified under Section 1. They also examined the factual and other program-related aspects described in the documents. The results of this expert review were forwarded to AHPGS in October 2016.

The on-site visit was carried out on December 4, 5 and 6, 2016, according to the previously agreed-upon schedule. The expert group was accompanied by representatives from AHPGS.

In the course of the on-site visit, the experts conducted interviews with University and Faculty management, study program directors, teaching personnel, a group of current University students and a group of graduates.

On the first day of the on-site visit, the experts inspected the learning premises and the facilities available at the University, namely the University library, seminar and course rooms as well as the department offices.

In the evening following the preliminary meetings and the guided tour of the University, the experts exchanged their first impressions of the study program and of the University in general. They held extensive talks about the application documents and reviewed the results of the written evaluations. As a result of the first day, a number of initial questions had been answered; at the same time, however, new issues and open questions arose. At the end of the evening discussions, the expert group agreed upon the plan for the next day of the on-site visit.

The second day of the on-site visit was dedicated to talks with the president of the county council and the vice-mayor of the city of Arad as supporters of the University. Moreover, the expert group had talks with students and graduates as well as final talks with University representatives.

## **A. Institutional Capacity**

### **A.1. Institutional, administrative and management structures**

Vasile Goldis Western University of Arad achieved institutional establishment by the Law no. 240 of 20 April 2002. In April 2009, the University was certified by the Romanian Agency for Quality Assurance in Higher Education (ARACIS). Based on that, it is assured that the University meets the requirements set by the national Romanian Quality Assurance Agency for Higher Education.

Currently, the University has six faculties: the Faculty of Medicine; the Faculty of Pharmacy; the Faculty of Dentistry; the Faculty of Economic Sciences, Computer Science and Engineering; the Faculty of Social Sciences, Humanities and Physical Education and Sports; and the Faculty of Juridical Sciences. The University is also comprised of an Institution Organizing Doctoral Studies (IODS) with two doctoral schools of Biology and Medicine. There are 43 Bachelor degree programs and 24 master degree programs offered by the University. In total, 5,900 students are enrolled at the University in the academic year 2016/2017.

In addition to the campus in Arad, the University is also located in Sebis, Satu Mare, Baia Mare, Zalău and Marghita. The Bachelor study program "The Accounting and Bookkeeping Information Systems" is offered in Arad, Satu Mare and Baia Mare. There are branch managers in every study location who ensure the operative management of the branches. The branch manager and the individuals responsible for certain study programs are kept in permanent connection with University, Faculty and Department management bodies in meetings in Arad. The curricula of each study program is consistent across University locations.

During the on-site visit, the expert group assessed the compatibility of the written documentation and the University's mission and objectives.

Based on the information obtained during the on-site visit as well as the information provided in the written documentation, the experts have determined that the main objective of the University is to offer a variety of higher education study programs which meet the needs of the Romanian labor market and which are compatible with national and international standards of education.

The experts highlight the extensive presentation of objectives regarding the study program as well as the amount of information provided in regard to the societal development as well as individual development of the students (e.g. country's development perspectives, students' competences, employability, etc.). Furthermore, there is a code of academic ethics and an academic ethics commission.

The University strives to contribute to the social and cultural life of the local community, and to facilitate the application of quality management mechanisms and thereby increase the implementation of Romanian educational law. In addition to that, the University aims to develop a master and doctoral training system and to promote lifelong learning opportunities and programs.

Another aspect of the University's mission is the sustainment and further intensification of research activity among students, thus enabling them to contribute to the general advancement of knowledge in their respective fields. The scientific research strategy of the University covers three fundamental aspects namely (1) basic and applied research; (2) development (generating innovative prototype products and services through research); and (3) innovation (implementation of innovative services and products in the socio-economic environment).

The experts point out that, with regard to the study program, facilities for research are provided. Moreover, research and teaching are evaluated by the "Quality Assurance Department". As such, it was ascertained that a quality assurance system has been developed.

The expert group has been convinced of the University's commitment as an institution toward offering high quality educational opportunities. It was asserted that the University and its study programs function within the Romanian legal framework and that the institution promotes academic integrity and freedom among its students. Furthermore, the University regularly monitors its own activities.

In addition to the above-mentioned facts, the experts gave the University's active involvement in the social structures of the region of Arad and in other nearby areas a particularly positive assessment. It was clearly emphasized that the stakeholders of the University, particularly the city of Arad, recognize that the University plays an integral and essential role in the development of the

whole region. Therefore, they provide the University with a great amount of support and assistance.

Internal assessment and audit processes take place in order to monitor the achievement of the above-mentioned objectives. The University has developed a code of ethics, which is communicated to all members of the institution. The experts observed an active collaboration between the administrative and teaching structures, and have also identified a clear division of the hierarchical units and their functions in the University. All members of the University are aware of the strategy of the institution and actively contribute to the achievement of its goals.

The Department of Economics complies with the general regulations of the whole University and, at the same time, with the regulations applied on the level of the Faculty of Economics, Computer Science and Engineering. The experts recognized a clear and well-functioning administrative structure behind the collaborations between the department, faculty and university units.

With regard to the aspect of internationality, the experts positively highlight the measures already put in place by the University in order to pursue its international orientation. The University achieves mobility of its students by means of the European Credit Transfer System (ECTS) and by taking part in Erasmus exchange programs. Furthermore, the University follows the standards specific for the field of economy determined by the National Quality Assurance (ARACIS) and the Romanian Ministry of National Education. At the moment the University hosts students from 18 countries within and outside of the European Union. Until now, the Faculty of Economics, Computer Science and Engineering had 12 outgoing students to Hungary and the Czech Republic. Among its Erasmus partners, the University names such institutions as the University of Calabria and the University of Bari in Italy as well as the University of Grenoble in France. Similar mobility opportunities are offered to the teaching staff.

From the experts' point of view, the University should present its internationalization measures in a more open and distinct manner so that, apart from maintaining its significant role in the region, it could further promote its attractiveness and unique character differentiating it from other higher education institutions.

The experts discern the potential for further development in the strategic alignment of the Faculty and of the University in general.

The experts define the current teaching and research mission of the institution as rational and well-defined. Furthermore, the University pursues clear and achievable objectives, in accordance with the legal norms and the requirements of the national qualifications framework. The University mission also contains region-specific elements which are simultaneously relevant for the whole country.

Taking these facts into account, the expert group regards Criterion A.1 as fulfilled.

## **A.2. Material resources and infrastructure**

The University has sufficient material and financial resources to offer the Bachelor program “The Accounting and Bookkeeping Information Systems”. This was verified by the expert group during the on-site visit. The experts had the chance to see the facilities within the University, such as the library and lecture halls. The lecture halls and seminar rooms are well equipped for teaching and learning processes. Based on the documentation and through an exemplary visit in the branch in Satu Mare the expert group assesses that the external learning locations also offer adequate material resources.

The University has extensive resources enabling students and teaching personnel to acquire broad experience in academic studies and work. Access to a library of the university and an e-learning platform is possible. The expert group encourages the University library to establish partnerships with similar institutions (libraries, publishing houses) both within the country and abroad, in order to provide students and teachers with access to a wider range of databases as well as educational and scientific material.

The present study program is offered in the Romanian language for 100 students per year. From the experts’ point of view, the resources of the University are sufficient with regard to the number of prospective students and the required teaching staff. The experts have noted that the vacancies which were approved were not met in two admission sessions: the number of applicants enrolled in the two admission sessions in 2015 was 28 in contrast to a number of 100 approved vacancies. Therefore, the experts recommend regu-

lating a minimum number of enrolled students for the study program in order to function (keeping in mind the cost-benefit ratio).

Taking into account the University's endeavor to enhance its infrastructure and to improve the teaching and learning settings, the expert group considers Criterion A.2 to be fulfilled.

With regard to the aspect of financing, the experts recognize that the University, whose main source of funding is students' tuition fees, is quite restricted in terms of finding new resources. This is caused by the declining number of students in the region, as a result of significant demographic changes in Romania. As a response to the current difficult situation, the experts recommend raising the amount of tuition fees for international students.

Nevertheless it is recommended to develop a fundraising system to generate external financial support for the students. This should include local industries and private persons as well as alumni.

## **B. Educational Effectiveness**

### **B.1. Content of the study program**

The study program "The Accounting and Bookkeeping Information Systems" at Satu Mare (Bachelor of Economy) is offered at the Faculty of Economics, Computer Science and Engineering, Department of Economics. The program's mission, its general and specific learning objectives, curriculum, and its outcome competences were presented in a clear and transparent manner. The curriculum description specifies the learning results expressed in the form of cognitive, professional and affective results achieved by the end of each course. However, the experts point out that the module descriptions should be more standardized. Also the competence-oriented approach should be clearly visible in the description of the module contents. Moreover, module descriptions should disclose a mandatory methodological foundation in research in the curriculum – also because the Faculty of Economics, Computer Science and Engineering names scientific research, e.g. networking for sustainable economic growth and promoting entrepreneurial culture and entrepreneurship training in the business environment of Arad, as its main objective. Therefore, the structured approach to integrate research activities in the curriculum

(training of scientific working skills including relevant scientific research methods) should be made clear.

In addition, from the experts' point of view, the curriculum seems to lack a few topical aspects relevant for the program (or rather it is not clear from the module description as indicated above). First of all, it is not clear whether all functions of a regular business (e.g. also production, logistics, HR) are introduced. For graduates a complete understanding of all business process is however vital. Furthermore, a mandatory module on corporate social responsibility, ethics etc. is lacking as well. Education in this area is of high relevance for future graduates. Furthermore, the study program seems to lack a clear internationalization. For example there seems to be only one module dealing with international accounting. Besides, the aspects of "Company Evaluation" and "Investment Evaluation" are missing and should be included in one of the modules. What is more, a differentiation between the modules "Management Accounting" and "Management Control" is not clear. There seems to be a high redundancy between the contents of both modules (mainly basics of cost accounting and budgeting). The content should be specified more in detail for both modules. Also it should be ensured that aspects such as "Target Costing" and "Activity Based Costing" are being covered.

The study program "The Accounting and Bookkeeping Information Systems" is aimed at a wide range of employment positions, for instance as financial banking counselor; budgetary consultant; credits manager; liquidator; internal auditor; management supervisor; banking officer; databases administrator; counselor / expert / inspector / referent / economist in the economic management; duties and taxes inspector (higher education) and economist-accountant.

With regard to the improvement of graduates' employment opportunities, the University emphasizes the importance of such factors as being in compliance with European norms of international recognition, realization of student-centered education, development of cooperation programs with other European countries, enhancement of students' and teachers' mobility, and provision of continuous education.

The study program "The Accounting and Bookkeeping Information Systems" is aimed at providing students with the following competences, for instance:



the strategic organization and planning of business entities; knowledge of the legal, economic and institutional issues specific to the field; knowledge of the decision-making support tools and of their application modality for the development of the accounting and financial issues within the companies.

Alongside the theoretical curriculum an internship focusing on practical training is mandatory. This practical training takes place in companies for three weeks (84 hours in total) in the fourth semester. The study program has an internship instructor in the University and according to the internship agreement every internship provider has delegated one person who supervises the students during the internship in their institution. These supervisors are persons employed by the institutions upon their aptitudes and skills.

In connection with the internship, the experts recommend establishing closer cooperation with enterprises in Romania and abroad and also to regulate these cooperations in a formalized way. Having established ties with the industry will help to facilitate the career entry for graduates.

With regard to academic competences, students are trained to conduct research projects and write scientific papers. Moreover, they are encouraged to actively use different librarian and digital information sources and communication facilities. The University emphasizes that socio-professional integration of students and graduates is one of its main goals, which is implemented through the organized meetings between students and prospective employers.

With regard to the development of social responsibility, students can choose for instance "Business ethics" among the optional modules offered at the Department of Economics. Thus, they acquire ethical principles related to economic science aspects. Moreover, they are acquainted with their own duties and rights, with legal and administrative procedures related to their services.

The objectives of the program are considered to be reasonable and appropriate with regard to the structure and content of the curriculum. However, certain modules seem to be not so well-structured (e.g. Economic and financial analysis) and there seems to be a certain overlap (e.g. Economic and financial analysis and Enterprise assessment). The items in the agenda are a list of items and lack a logical structure. The differentiation between the module "Economic Financial Analysis I" and "Economic Financial Analysis II" was not clear.

Also it was unclear if and where the module “Financial Control” aims on the public or on the private sector and which tools are taught in the module. Moreover, the differentiation between the modules “Consolidated Accounts” and “Advanced Accounting” was also unclear. There seems to be a high redundancy between the contents of both modules.

The experts highlight that the study program displays a set of core classes referring to economics and a set of specialization modules. This structure also enables students to change study programs. Still, the optional courses should be grouped to allow the students a specialization in a certain field, e.g. International Financial Reporting Standards (IFRS), company valuation, financial accounting for credit institutions etc. Furthermore, highly specialized mandatory courses (e.g. accounting for credit institutions) should be replaced by broader core courses. This is also important because the optional courses set apart the same study programs offered in different branches, i.e. the curriculum is always the same except for the optional modules.

The credit system applied in the study program “The Accounting and Bookkeeping Information Systems” (at Satu-Mare) and at the University in general complies with the *Order of the Romanian Ministry of Education no. 3617/2005* on the generalized application of the European Credit Transfer System. Nonetheless, the amount of workload (in hours) for one credit point should be regulated and stipulated in an easily accessible way. Moreover, some credit points for the mandatory modules are allocated above the 180 credit points which are necessary in order to graduate.

In this regard, the experts have also discussed the process for the recognition of externally achieved credit points. The University recognizes credits obtained in other universities if they comply with the regulations on students’ professional activity, the equivalence of credits is evaluated by an internal credit recognition committee that works inside each faculty. From the experts’ point of view, the recognition of credits transferred from other universities (domestic and abroad) should be regulated according to the requirements of the Lisbon Recognition Convention.<sup>2</sup>

---

<sup>2</sup> Relevant excerpts from the 1997 Lisbon Recognition Convention:

- Article 3.3 (5): The responsibility to demonstrate that an application does not fulfill the relevant requirements lies with the body undertaking the assessment.

The study program “The Accounting and Bookkeeping Information Systems” contains 180 ECTS credits. The Bachelor exam is credited with an additional 10 credits. The curriculum is comprised of 47 modules. Included is a module “Methodology for the preparation of the Bachelor degree” (3 CP) for preparing the students to write the thesis in the last semester. The study program is offered on a full-time basis only (six semesters/three years). The total workload of the program is 4,500 hours, which is divided into 1,890 contact hours: 196 hours for optional courses, 84 hours of practical training, 70 hours for writing the thesis; and 2,610 hours of independent work.

Due to the high number of modules (often credited with less than 5 CP) the workload for students seems to be relatively high. The student workload should be evaluated on a regular basis in order to make sure that students are not overloaded e.g. with examinations. Besides, the implementation of evaluation results to improve the study programs should be clearly documented. The experts also suggest combining smaller modules into larger units in order to reduce the student workload regarding examinations.

The graduation examination consists of writing the Bachelor thesis in the sixth and passing the Bachelor exam (which consists of two parts: a written test plus oral defense of the thesis) according to the *Methodology on the Development of the Bachelor Exam at the Faculty of Economics*. Students are given a cumulative grade based on their performance in the two parts of the Bachelor exam. Moreover, a module “Methodology for the preparation of the Bachelor degree” (3 CP) is mandatory. The 10 CP for the graduation examination are awarded on top of the 180 CP awarded for the study program upon successful completion of all compulsory modules.

The type of examination and assessment for each course is based on the expected competences. The expert group, however, noticed that the majority of examinations are based on multiple choice tests which put a higher focus on fact knowledge. In order to not only test the students’ knowledge but also

- 
- Article 5.1 (1): Each Party shall recognize periods of study completed within the framework of a higher education program in another Party. This recognition shall comprise such periods of study towards the completion of a higher education program in the Party in which recognition is sought, unless substantial differences can be shown between the periods of study completed in another Party and the part of the higher education program which they would replace in the Party in which recognition is sought.

their understanding of a specific topic and ability to work scientifically, different forms of assessment such as writing scientific essays could be included in the forms of examination and assessment and also presentations should be part of the exams in order to prepare for the colloquium.

For the evaluation of students' performance in the exams, the University applies a 10-point grading system, 1-3 being the lowest grades and 10 being the highest grade. The document *Guidelines for Drafting and Defending the Bachelor Thesis and Master Dissertation* provides students with information on the general schedule and structure of composing and defending a Bachelor thesis.

The minimum passing grade is 5, but the minimum passing average for the final Bachelor examination, which encompasses a written test and defense of a Bachelor thesis, is 6.

According to the *Regulation on professional activity* it is allowed to have a retake session and a reexamination session with the approval of the Senate. The Bachelor exam can be passed in two examination sessions.

The expert group evaluates the fundamental structure of the study program to be coherent and reasonable. The course content and examinations are considered to be feasible and capable of being accomplished within the envisaged period of time.

The study program is aimed primarily at the needs and the labor market of the Arad region and the surrounding counties. The regional demands are integrated into the curriculum.

The admission procedures in the program are determined by the *Regulations for admission to Bachelor, master and doctoral studies* on the University level. Based on that, the experts confirm that the University applies a transparent policy regarding the admission procedure. The study programs admission requirements include a high school diploma or equivalent (weighted average of the baccalaureate exam average grade (80 %) and the grade in the Romanian Language and Literature test (written test) at the baccalaureate (20 %)), a language competence certificate in Romanian for foreign students. There is no subject specific test for applicants to the study program "The Accounting and Bookkeeping Information Systems".

Besides, all applicants have to submit a certificate of their state of health (regardless of the study program they apply for), which has to include information about possible chronic illnesses.

From the experts' point of view, the admission procedure of the program complies with the requirements of the University as well as with national standards. The experts point out that the admission procedure provides equal opportunities to all applicants regardless of gender, origin or social class.

Based on the described conclusions, the expert group considers Criterion B.1 to be partly fulfilled.

The module descriptions should be more standardized. Moreover, the competence-oriented approach should be clearly visible in the description of the module contents. Moreover, module descriptions should disclose a mandatory methodological foundation in research in the curriculum.

The recognition of credits transferred from other universities (domestic and abroad) should be regulated according to the requirements of the Lisbon Recognition Convention.

## **B.2. Learning outcomes**

From the experts' point of view, the study program can be successfully classified within the Romanian higher education system. The final qualification responds to the demands of the national labor market. The knowledge, competencies and abilities gained throughout the study program correspond to the final academic degree to be awarded. The teaching and didactic methods are student-oriented.

Besides, the experts noticed a possible demand for e-learning and blended-learning courses since many students worked alongside their studies. Therefore, the experts encourage the University to take into account the possibility of distance learning in the curriculum of the study program.

Considering these facts – as observed from the application documents and during the on-site visit – the expert group sees Criterion B.2 as fulfilled.

According to the University, the main responsibility of each course instructor is to apply student-centered methods of teaching and to create a productive learning environment. Furthermore, course instructors are responsible for the

development of students' degree specific as well as general competences, which are specified in the course descriptions provided by the University.

The University explains that the Bachelor study program "The Accounting and Bookkeeping Information Systems" in Satu Mare has shared courses with the Marketing Bachelor study program from Satu Mare, but not with the programs from Arad or Sebis. The shared courses add up to 72 CP.

The expert group positively acknowledges that there are shared courses with another study program which stimulates interdisciplinary skills through exchange and collaboration between students enrolled in different programs.

The University explains that the modules "Management" and "Marketing basics" are mandatory for all Bachelor study programs in the Faculty of Economics, Computer Sciences and Engineering. The second and third year of studies contains subjects that are specific for the program (120 CP). Besides, the practical training and the thesis are counted among the program-specific modules.

The practical activity, which has been described under Criterion B.1, enables students to adapt to real life circumstances and to directly apply their theoretical knowledge.

A module such as "Business ethics" serves to cultivate students' abilities of social commitment and also to encourage their personal development. Furthermore, the experts highlight the possibility for students to choose elective modules as an addition to their compulsory curriculum. Elective modules, for instance "Contemporary economic doctrines" or "Prices and Competition" are awarded with credit points for extra-curricular activities. Such a reward can effectively motivate students to participate in various projects, conferences, seminars and scientific experiences. Hence, they will be able to broaden their academic perspectives, learn about the latest developments in respective fields of economic science, and meet other students and scholars with similar interests.

The educational concept of the study program is coherent and well-designed. The distribution of direct contact, indirect contact and individual study hours is well-balanced. Within the modules, adequate forms of teaching (e.g. lectures, seminars, practical work, tutorials) are employed.

The experts highlight that the acquired competences and skills allow graduates to easily integrate into the labor market. Due to the structure of the program (core curriculum and specialization), a transfer into a master program should be easily possible. As the information of the institution reveals, several students also open their own business.

The discussions with a group of students revealed an outstanding level of satisfaction with the University on their part. Among other aspects, they valued the intensive counselling they receive in the program as well as the approachability of the teaching staff particularly highly. These advantages in academic guidance stem from the open atmosphere and communication ethics within the Faculty, as well as due to a well-balanced student-teacher ratio.

Regarding student support measures, members of the teaching staff have regular office hours when they can provide academic guidance to individual students. Moreover, there is an internship instructor responsible for the study program.

The program achieves its learning outcomes also thanks to the use of various equipment and modern technologies, ranging from blackboard/whiteboard to flipchart and video projectors.

The final qualification gained by students corresponds to the local, regional and national demands. The graduates are able to take up work as stipulated in the qualification objectives.

Among the reasons for having chosen the study program offered by Vasile Goldis Western University mentioned by current students during the on-site visit discussion, the experts underline a favorable correspondence between the "financially affordable" study programs and the high quality of teaching standards.

The University encourages its alumni to pursue postgraduate studies at the institution. According to the University master study programs with a specialization in business are in demand. The department offers for instance a master study program "Audit and Accounting Expertise". Since 2010, 46 graduates have been enrolled in master study programs in economic specializations within the University.

The University also supports their participation in international conferences and workshops, as well as publications in national and international journals.

Based on the described conclusions, the expert group considers Criterion B.2 to be fulfilled.

### **B.3. Scientific research activity**

During 2007 and 2014, the University has organized five international conferences and five international summer schools. It has obtained an international patent and has presented 24 scientific papers at international and national conferences.

From the experts' point of view, the University develops and implements short-, mid- and long-term research projects, which include collaborations with international higher education institutions and participation in scientific conferences and workshops. The expert group was able to ascertain that there are currently sufficient financial and material resources for promoting research activity.

The expert group found that the documentation provided evidence of an obvious commitment to high-level research.

It should be emphasized that the University has an "Institute for Life Sciences". It is accredited by the Romanian Academy of Medical Sciences as a medical research unit constituting a part of the research platform of the Academy of Medical Sciences. Hence, the Institute of Life Sciences enables the members of the University to conduct research project on a high scientific level.

In terms of further development opportunities, the experts recommend promoting research among students and the teaching staff and to create a structured approach to integrate research activities in the curricula of the study program. This includes the training of scientific working skills and relevant scientific research methods so that the research profile will become evident. Moreover, it is recommended that the evaluation of research is documented.

Considering these observations, the expert group regards Criterion B.3 as fulfilled.



#### **B.4. Financial activity**

The University holds and receives sufficient revenue for running the study program as well as the related activities. The expert group observed the results of the financial activity at the University. The experts determine the annual tuition fees for the program as appropriate given the non-profit status of the University.

Criterion B.4 is therefore regarded as fulfilled.

Nevertheless, as has been mentioned under Criterion A.1, the experts recommend that the University increases the amount of tuition fees for international students in order to be able to maintain a solid financial basis of the institution.

It also could be helpful for a sustainable financing to look for other financial options besides the tuition fees of the students.

The experts point out that the University has heeded the experts' suggestion given on their last visit to integrate the University's strategic considerations into one consistent business plan, where the financing options are clarified in a transparent manner.

### **C. Quality Management**

#### **C.1. Quality assurance strategies and procedures**

The University has developed a quality assurance system implemented by means of corresponding evaluation procedures. The University presented its quality assurance system in the written documents and also during the discussions of the on-site visit.

The quality assurance system of the University consists of the following units: the Evaluation and Quality Assurance Commission (CEAC), Quality Assurance Commissions from faculties, Vice-rector for Institutional Strategy and Quality Management, and Quality Assurance Department (QAD). The members of the Evaluation and Quality Assurance Commission and of the Quality Assurance Department are approved by the University Senate. The function of the QAD is to monitor the entire teaching activity of the program as well as the conduction of examination sessions. The University has developed a Quality Manual, which defines the objectives and the organizational structure of quality

assurance procedures as well as units involved in it. With regard to the transparency of the quality assurance policies and developments, the University annually issues an "Internal evaluation report of the quality of education and research". After approval by the University Senate, the report is published on the official website of the University at the end of each academic year.

During the visit and the discussions with the responsible people, it became obvious that the University's quality assurance system involves both teachers and students in the assessment of the teaching process, continuous evaluation of the courses, and monitoring and mentoring of students within the Faculty.

The process of quality assurance can be described as follows: the Quality Assurance Commission from the faculty submits its conclusions regarding the internal audit report, along with the results of peer reviews, to the Faculty Council. At the end of each year, all the data for the given period, including evaluations of teaching performance, is gathered and further directed to the Senate to take corrective action and issue the quality improvement plan.

The University has an internal quality management system. Students take part in the quality management system; they are required to fulfill course evaluations and provide feedback to the teaching performance. The results are processed by the Quality Assurance Commission, who then integrates the final recommendation into its report.

Considering the thorough implementation of the quality assurance system and the active participation of all University members in quality assurance procedures, the expert group concludes that Criterion C.1 is fulfilled.

Nevertheless, the experts note that the Internal Quality System (IQS) of Vasile Goldis University is based on ISO norms and follows a Total-Quality-Management approach. On the longer run, this might be perceived as a disadvantage as it tends to lead to a quite bureaucratic system of internal control and regulation and might reduce flexibility. The experts emphasize the importance of keeping an IQS system as lean as possible to ensure long term acceptance and sustainability.

## **C.2. Procedures on the periodical initiation, monitoring and revision of the programs and activities carried out**

The experts highlight that the quality management is ensured by central and decentral commissions and a quality management department. The commissions act in accordance with the quality assurance strategy of the University. Moreover, a quality manual is approved by the Senate each study year. Students assess all teaching staff regularly.

The University implements procedures of periodical revision and evaluation of the study program "The Accounting and Bookkeeping Information Systems" by the stakeholders involved. Hence, the teaching staff is required to conduct self-evaluations and peer assessments annually, whereas students evaluate teaching every six months.

Based on the information of the written documents and the observations from the on-site visit, the experts conclude that the study program is evaluated by different stakeholders on a regular basis by means of rational and effective methods.

The assessment of the teaching personnel is discussed in detail below, under Criterion C.4.

The University maintains communication with graduate students through the Alumni Association, whose function, among others, is to distribute questionnaires to graduates and, thus, to contribute to the correlation between the objectives of the study program and the needs of the labor market. The professional degree awarded to students at the end of studies corresponds to the set of competences and practical skills taught in the program.

The experts underline that the quality assurance system of the University enables productive application of the obtained teaching and learning evaluation results. This refers to the introduction of necessary corrective measures and better organization of the program courses, as well as the improvement of teaching methods, envisaged in coming academic years.

Considering these facts, the experts conclude that Criterion C.2 is fulfilled.

### **C.3. Objective and transparent procedures of learning results evaluation**

Based on students' evaluations, the teaching process and the learning outcomes undergo a constant optimization process. Additionally, the university has established clear examination rules and a structured process for dealing with exceptional cases. Furthermore, the form of examination is clearly specified for each module.

The evaluation and examination of students' performance is implemented according to the University's *Regulation on the Examination and Grading of Bachelor/Master Students*.

In order to qualify for the final examination of a module, students must have met all subject requirements: attendance, passing the ongoing assessments and practical works. These are presented to the students by the lecture coordinator in the first course lesson. There are 47 examinations: 33 written and 14 oral. According to ARACIS standards, over 50% of the assessment forms must be exams.

The final assessment in each course can be conducted in the form of a colloquium or an examination. Colloquiums are forms of examinations taken in optional courses, practical activities, or in some complementary courses (such as Foreign Languages or Physical Education).

Students' actions in case of appeal and re-examinations are well-defined and described in the regulations of the University. Hence, there are clear procedures established for the above-mentioned examinations, and students are informed of these procedures in advance. The main function of examinations conducted in the program is to objectively evaluate students' achievement of the specific learning outcomes.

Taking the above described facts into account, the expert group concludes that Criterion C.3 is fulfilled.

From the experts' point of view, the credit points awarded for writing the Bachelor thesis constitute an important part of an academic study process and require a considerable amount of effort and time investment from students. This input should therefore be reflected appropriately in the workload of 180 credit points of the study program. This is a standard practice on the international level.

Nevertheless, the expert group recommends that the overall percentage of knowledge based multiple-choice tests is reduced and more skill-oriented forms of examination, like case studies, posters, presentations, portfolios, project reports, oral exams or term papers, are implemented.

#### **C.4. Periodical evaluation procedures of teaching staff quality**

There are 18 teachers employed in the program “Accounting and Bookkeeping Information Systems” (at Satu Mare). The full-time lecturers have the following academic titles: one professor and six associated professors (48,47 %), six lecturers and one assistant (51,53 %).

Overall, the teaching and academic staff of the University shows a high level of commitment and potential for the execution and further development of the study programs they are responsible for. The expert group came to the conclusion that there is a strong corporate identity and positive group dynamics among the university and faculty administrations.

Teachers’ performance is evaluated at the University every year. Results of these annual evaluations serve as the basis for promotion proposals.

The selection and employment of teaching staff are based on the principle of public contest; these procedures are regulated by the University’s *Contest Methodology for Employment on Academic Positions* as well as by the Romanian legal requirements (Law of National Education no. 1/2011, Government Decision no. 457/2011, Government Decision no. 36/2013, Order no. 6560/20.12.2012, Order no. 4204/15.07.2013). According to these regulations, teaching and other positions are publicly announced and the University chooses candidates for these positions based on an open and independent contest procedure. These procedures are transparent and available for potential candidates from the academic and work field. By means of such transparent contest regulations, the University seeks to strengthen its competitiveness as well as its national and international visibility.

Based on the written documentation and the observations during the on-site visit, the experts concluded that the professional and academic qualifications, as well as the amount of teaching staff, are appropriate and sufficient for successful implementation of the program submitted for accreditation. The

student-teacher ratio is to 5.39 to 1, which satisfies students' demand for academic support and guidance.

Based on these facts, the expert group considers Criterion C.4 to be fulfilled.

Regarding the question of continuous education opportunities for the teaching staff, Vasile Goldis Western University of Arad became the first private university in Romania to be attested as an institution implementing doctoral degree studies starting with the year 2005. In 2007, the University obtained the right to offer postgraduate specialty medical training in residency and also training in the second residency.

The teaching staff is periodically evaluated by means of both peer and student reviews. Student evaluations are performed at the end of each semester. They are anonymous, which encourages an objective assessment. The results of the reviews are discussed in the University Senate meetings. Following these meetings, students are informed about the results of the evaluations.

Should any member of the teaching staff receive an unsatisfactory evaluation result, a course of action will be implemented in order to eliminate the existing problems. Hence, the results are carefully monitored and the improvements are continuously observed. If there is no improvement after a maximum of three evaluation periods, the respective member of the teaching staff will be dismissed.

Peer evaluations are also performed regularly. They are based on the criteria of performance and human interaction. These procedures are monitored by the quality assurance unit of the department, in which the assessed person is tenured. Further on, peer evaluation results are analyzed and summarized by the head of the department; afterwards, they are presented to the Faculty Council as part of the quality assurance audit.

According to the University's *Contest Methodology for Employment on Academic Positions*, candidates for assistant teacher positions are required to hold a doctoral degree. The experts suggest that the University might consider the doctoral degree as a non-obligatory condition. This will allow the University to increase its chances to find sufficient additional personnel and, at the same time, to facilitate the academic advancement of students who are either in the process of obtaining a doctoral degree or who are only starting their doctoral

studies. Such students could receive a chance to enhance their didactic skills already during their doctoral studies.

From the experts' point of view, although the University has already achieved considerable progress in terms of teacher exchange opportunities, there is still some room for improvement. Hereby, the experts particularly underline the advancement of the internationalization strategy of the University by means of teaching experience exchange with other higher education institutions abroad.

### **C.5. Learning resources accessibility**

During the on-site visit, the expert group had an opportunity to see the condition of University study premises and learning resources. Overall, it was concluded that the University offers appropriate facilities in sufficient number and good quality for the execution of the study program "The Accounting and Bookkeeping Information Systems".

The branch in Satu Mare where the study program "The Accounting and Bookkeeping Information Systems" is offered is equipped with two lecture rooms, four seminar rooms, two laboratories and a library with two reading rooms that serve the objectives of the study program.

Seminar and class rooms used for the education of students are all provided with modern digital and technical equipment. The students have access to a library in Satu Mare which is available from Monday to Friday 08.00-16.00. The library has longer opening hours during examination sessions. Students have also access to the central library and the library of the Faculty of Economics, Computer Science and Engineering in Arad.

The Faculty of Economics, Computer Science and Engineering, to which the program belongs, provides its students with 2,201 titles in electronic catalogues; 23 titles of the members of the teaching staff, 11 national, two international regular subscriptions by inter-library exchanges and three donation titles. With regard to the Bachelor study program "The Accounting and Bookkeeping Information Systems, there are 23 books with subscription, e.g. "Accounting, expertise and business audit, Company management and accounting, Financial audit magazine, Capital, the Economist, the Romanian marketing magazine, Economic tribune, Theoretical and applied economics, the Economic – financial control, the Romanian statistics magazine. Besides,

there are five databases with subscriptions. Besides, there are five subscription databases (LEGISplus, Web of Science (Thomson Reuters), Science Direct, SpringerLink, CEEOL) and an Integrated record of publications: TINLIB. The library contains ample print and internet resources for academic research. Students can order books or find necessary scientific publications in the online library of the University. It is also worthwhile to mention the considerable number of high quality computer stations available for all students.

The material resources and the library funds are sufficient to provide students with an optimal learning environment. Additional facilities, such as Italian, French and German cultural centers, sport complex, a botanical garden and others are also available for students' personal development. The University encourages students' learning processes by offering resources and opportunities for extra-curricular activities.

Considering these facts, the expert group regards Criterion C.5 as fulfilled.

The University offers various forms of academic supporting and counselling to students, including consultations, tutorials, therapy and mediation services.

The expert group also addressed the question of access-friendly facilities for students with disabilities. The University demonstrated that nearly all classes are constructed and equipped in a way that allows students with physical restrictions to attend the courses without impediments. For example, seminars and courses are held on the ground floor of the building and special assistance is provided. The University states that five students with disabilities are currently enrolled at the University.

The aspect of diversity and students' rights regarding disabilities and chronic illnesses, is regulated by Art. 5 in the "University Code of the Rights and the Obligations of the Students of Vasile Goldis Western University of Arad". The University states that it supports students who come from unfavorable environments, foster homes students with disabilities and chronic illnesses by granting educational and social scholarships to facilitate the payment of tuition fees. Moreover, individual strategies for each particular case are adopted so that the implementation of student-centered learning and teaching respects and attends to the diversity of students and their needs, enabling flexible learning paths.



**C.6. Systematically updated database, with regard to the internal quality assurance**

The University has an internal quality assurance system, which was also surveyed during the on-site visit. The University has established structures for monitoring and developing the quality assurance concept. Parts of the internal quality assurance system are regular peer and student reviews, as well as feedback meetings organized for this purpose. A more detailed description can be found under Criteria C.3 and C.4.

A regular track of the evaluation and review results is maintained by the University, and strategies for the necessary improvement are therefrom designed. A corresponding electronic system and database are also implemented.

The expert group sums up that the quality management information is updated on a regular basis and that results are delivered to relevant target groups.

The expert group considers Criterion C.6 as fulfilled.

In terms of continuous development opportunities, the experts suggest expanding the University's information management system in order to enable storage of the large amount of data and the information collected in the course of quality assurance procedures, and then to apply this information in order to take strategic decisions on the institutional level. Thereby, the information management system of the University should facilitate the realization of the institutional strategy in general.

**C.7. Transparency of public interest information concerning study programs**

The results of quality assurance activities are summarized in a report, which is annually published on the website of the University.

The University promote its study program through the University's webpage, local printed media, and by running open days and workshops in high-schools and other institutions. The information provided is clearly formulated, transparent and accurate. The information is also available through a printed Student Guide. There is also information concerning the compensation regulations for students with disabilities documented and published.

The experts point out that the University is currently translating its webpage into English language so that also international students and teachers gain access to the information provided by the University.

In connection with promoting and informing about the study program “The Accounting and Bookkeeping Information Systems” the experts point out that the title “The Accounting and Bookkeeping Information Systems” or at least its translation from Romanian seems somewhat redundant. The term “Accounting” includes “Financial Accounting” as well as “Management Accounting”. Bookkeeping is part of Financial Accounting and therefore superfluous. A better and simpler name could be “Accounting Information Systems”.

The experts conclude that the faculty provides accurate and updated information on qualifications, study programs, diplomas, teaching and research staff, student facilities and any other aspects.

Thus, the expert group considers Criterion C.7 to be fulfilled.

#### **C.8. Functionality of education quality assurance structures, according to the law**

During the interviews with the University management, the board of the University and the representative of the units responsible for the quality assurance activities as well as the students, the expert group was provided with an overview of the quality evaluation mechanisms and institutional structures.

The Quality Management Commission regularly elaborates and reviews all corresponding policies and strategies as well as operational procedures.

The expert group was able to ascertain the validity of the information provided in the application documentation, and its accordance with the legal framework, as stated in the “Methodology”. Quality assurance and evaluation is well-developed at the University. Structured processes and an evaluated organization underline the importance of the quality management at the University; the organization strives for continuous improvement. Central and decentral staff is involved in the quality assurance process.

Thus, Criterion C.8 is considered to be fulfilled.

For more details on the structure, functioning and members involved in the Quality assurance procedures at the University see also Criteria A.1, A.2 and C.1.

#### **4 Evaluation summary**

The main task of the expert group during the on-site visit and the peer review was to assess the study program and verify its compliance with European and Romanian regulations (*see part 1 Introduction*).

In the view of the expert group, the program “The Accounting and Bookkeeping Information Systems” (Bachelor of Economy) successfully complies with Romanian regulations, as specified in the “Methodology” and the “Law of National Education”. Hence, the study program complies with the pertinent Romanian standards, criteria and performance indicators, as well as with all legal normative requirements.

In general terms, the experts give a particularly positive evaluation to the University’s active involvement in the social structures of the region of Arad and of other nearby areas. It has been clearly emphasized that the stakeholders of the University, particularly the city of Arad, recognize the University’ integral and essential role in the development of the whole region and therefore, provide it with the necessary support.

The expert group positively acknowledges that there are shared courses with another study program which stimulates interdisciplinary skills through exchange and collaboration between students enrolled in different programs. Moreover, a research culture and the encouragement of students to conduct research was evident.

The documentation provided by the University and the favorable results of the on-site visit enable the expert group to recommend maintaining the accreditation of the study program “The Accounting and Bookkeeping Information Systems” (at Satu Mare), offered by the Vasile Goldis Western University of Arad, to the Accreditation Commission of AHPGS.

Given the fact that the program meets all normative requirements and standards listed in the performance indicators determined by the Romanian national quality assurance agency, the expert group also recommends maintaining the accreditation of study program “The Accounting and Bookkeeping Information Systems” (at Satu Mare) by the Romanian Ministry of National Education.

Based on the Expert Report, the Accreditation Commission outlines the following conditions:

- The recognition of credits transferred from other universities (domestic and abroad) has to become regulated according to the requirements of the Lisbon Recognition Convention. (B.1)
- The module descriptions have to become more standardized. Also the competence-oriented approach should have to become clearly visible in the description of the module contents. Moreover, module descriptions should disclose a mandatory methodological foundation in research in the curriculum and all other relevant subjects should be clearly described. (B.1)

At the same time, the experts attempt to provide constructive feedback and recommendations for further improvement regarding the concept, structure and content of the program, i.e. the implementation of international criteria to enhance its connectivity within the European network and to increase its appeal for international students seeking international exchange and possibilities to study abroad.

The following recommendations are thus proposed for the University's consideration:

**A) Institutional Capacity:**

- With regard to the administrative structure behind the collaborations between the department, faculty and university units, the experts encourage to look for common interests and to combine forces and resources. (A.1)
- The University could present its internationalization measures in a more open and distinct manner so that, apart from maintaining its significant role in the region, the University could further promote its attractiveness and unique character differentiating it from other higher education institutions. (A.1)
- The University library could establish partnerships with similar institutions (libraries, publishing houses) both within the country and abroad, in order to provide students and teachers with access to a wider range of databases as well as learning and scientific material. (A.2)
- With regard to the aspect of financing, it is recommended to adequately raise the amount of tuition fees for international students and to look for

other financing options besides the tuition fees, in order to maintain a sustainable financial basis of the institution. (section A.2 and B.4)

- The University could develop a fundraising system to generate external financial support for the students. This could include local industries and private persons as well as alumni. (A.2)
- The University should regulate that the study program requires a minimum number of enrolled students to function. (A.2)
- The University should further pursue its internationalization strategy by means of teaching experience exchange with other higher education institutions abroad. (C.4)

#### **B) Educational Effectiveness:**

- The student workload should be evaluated on a regular basis in order to make sure that students are not overloaded f. ex. with examinations. Besides, the implementation of evaluation results to improve the study programs should be clearly documented. The experts also suggest combining the smaller modules into larger units to reduce the student workload regarding examinations. (B.1)
- Optional courses should be grouped to allow the students a specialization in a certain field. Furthermore highly specialized mandatory courses should be replaced by broader core courses. (B.1)
- A closer cooperation with enterprises in Romania and abroad should be established and regulated in a formalized way in order to facilitate the career entry for graduates. (B.1)
- In order to test not only the students' knowledge but also their understanding of a specific topic and ability to work scientifically, different forms of assessment such as writing scientific essays should be included in the forms of examination and assessment. (B.1 and C.3)
- The University could take into account the possibility of distance learning in the curriculum of the study program. (B.2)
- The University should create a structured approach to integrate research activities in the curriculum of the study program. This includes the training

of scientific working skills and relevant scientific research methods so that the research profile will become evident. Moreover, the evaluation of research should be documented. (B.3)

### **C) Quality Management:**

- The University should strive for an Internal Quality System as lean as possible to ensure long term acceptance and sustainability. (C.1)
- The number of credit points awarded for the composition and successful defense of the Bachelor thesis should be raised to reflect the thesis' importance in the study program and the considerable amount of student effort and time invested therein. This is a standard practice on the international level. (C.3)
- There could be more opportunities for didactic continuing education for teachers and an incentive scheme could respectively be developed. (C.4)
- The University should consider the possibility of employing on assistant positions without the mandatory requirement of a doctoral degree. (C.4)
- Students should be provided with more information regarding the different types of scholarships. (C.5)
- The University should expand its information management system so that it will be possible to save the large amount of data and the information collected in the course of quality assurance procedures, and then to apply this information in order to take strategic decisions on the institutional level. (C.6)

## **5 Decision of the accreditation commission**

### **Decision of the accreditation commission of the 14 March 2017**

The proposed resolution of the Accreditation Commission of the AHPGS is based on the University's application, as well as the expert review and the on-site visit described in the Expert Report. Moreover, the Accreditation Commission took into account the response opinion of the University regarding the study program.

The on-site visit of the University took place on 4-6 December 2016 according to the previously agreed schedule.

The accreditation decision is based on the Expert Report. The Expert Report, i.e. the proceedings of the Periodical Evaluation Process conform to the European Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) as well as to the Law no. 1 of National Education of Romania, 2011, Art.150, and Art.193; the Quality Evaluation Activities Guide for University Study Programs and for Higher Education Institutions: Part 1 Study Programs Accreditation External Evaluation Guide, and the Methodology for External Evaluation, Standards, Standards of Reference, and List of Performance Indicators of the Romanian Agency for Quality Assurance in Higher Education.

The Accreditation Commission of the AHPGS discussed the procedural documents and the recommendation of the expert group and the response opinion of the University regarding the Expert Report.

Based on the response opinion of the University, the Accreditation Commission discussed the recommendation of the expert group regarding the study title. According to the experts an alternative could be "Accounting Information Systems". In the response opinion, the University points out that it is not allowed to change the title of a study program as it is provided as such by the National Nomenclature of university study programs. The Accreditation Commission takes note of this national requirement.

The standard study period in the full-time program "The Accounting and Bookkeeping Information Systems" (at Satu Mare) is three years/six semesters. The study program comprises 47 modules of which 39 are mandatory and eight are optional, i.e. there is a choice between these modules. Addition-



ally, there are four elective modules that can be freely chosen as an addition to the curriculum. The bachelor study program “The Accounting and Bookkeeping Information Systems” (at Satu Mare) is completed with the conferral of the academic degree “Bachelor of Economy”.

The Accreditation Commission of the AHPGS considers that most Criteria (according to the European Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) as well as to the Law no. 1 of National Education of Romania, 2011, Art.150, and Art.193; the Quality Evaluation Activities Guide for University Study Programs and for Higher Education Institutions: Part 1 Study Programs Accreditation External Evaluation Guide, and the Methodology for External Evaluation, Standards, Standards of Reference, and List of Performance Indicators of the Romanian Agency for Quality Assurance in Higher Education) are fulfilled and adopts the following decision:

The study program “The Accounting and Bookkeeping Information Systems” (at Satu Mare) is recommended to maintain and extend the accreditation.

Based on the Expert Report, the Accreditation Commission outlines the following conditions:

- The module descriptions have to be more standardized. Also the competence-oriented approach should have to be clearly visible in the description of the module contents. Moreover, module descriptions should disclose a mandatory methodological foundation in research in the curriculum and all other relevant subjects should be clearly described. (B.1)
- The recognition of credits transferred from other universities (domestic and abroad) has to be regulated according to the requirements of the Lisbon Recognition Convention. (B.1)

For further development and enhancement of the study program, as well as of the University as a whole, the Accreditation Commission of the AHPGS supports the recommendations articulated in the Expert Report.