

Akkreditierungsagentur
im Bereich Gesundheit und Soziales
Accreditation Agency in Health and Social Sciences



Assessment Report

**for the Application of the „Vasile Goldiș” Western University of Arad,
Romania**

**for the Periodical Evaluation of the Study Program “Accounting and
Bookkeeping Information Systems” at Satu Mare,
Bachelor of Arts in Economic Sciences**

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1 Introduction

Study programs in Romania require authorization for provisional functioning, as established by Law no. 87 of 2006, which approved the Emergency Decree no. 75 of 2005. The Romanian Ministry of Education, Research, Youth and Sport 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, 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-year 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 Bachelor study programs offered by the Vasile Goldiș Western University, Arad, Romania in July 2022.

In October 2022, to the experts were forwarded the relevant documents for the evaluation of the program and to review the available information, determine particular strengths and weaknesses, and identify any open questions regarding the study programs in writing.

The on-site visit of the University took place on November 16th and 17th, 2022. During the on-site visit, experts conducted discussions with the University management, representatives of the faculties, the teaching staff of the programs as well as with students currently studying in the programs. Furthermore, they inspected the learning premises, such as lecture halls, seminar rooms, classrooms, library, and computer classes. Moreover, experts had the opportunity to see the equipment and the capacity of the laboratories and to attend a lecture.

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

Faculty of Economics, Computer Sciences and Engineering:

- “Accounting and Bookkeeping Information Systems (at Satu Mare)”,
- “Business Administration”,
- “Business Administration in English”,
- “Economy of Trade, Tourism and Services (at Sebiş)”,
- “Marketing (at Zalău)”.

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

As representatives of academic institutions:

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University of Konstanz, Germany

Student of Politics and Public Administration

Prof. Dr. Günter Friesenhahn

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Magdeburg-Stendal University of Applied Sciences, Germany

Professor of Service Economics and Management, Department of Business Administration

Member of several national and international research communities, such as the "Global Services Network (GSN)", the "Service Operations Management Area (SOMA)" and the Coordination Office for Services (KDL) of the German Institute for Standardization (DIN) in Berlin.

Prof. Dr. Jana Wolf

Aalen University, Germany

Professor at Aalen University, Department of Healthcare Management

Healthcare Economics fellow position with focus on pharmaceuticals (valuation, cost effectiveness studies)

The proceedings of the process of accreditation conform to the European Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) as well as to the Art. 150 of Romania's Law no. 1 of National Education 2011; the Quality Evaluation Activities Guide for University Study

¹ The experts shown in italics did not participate in the on-site visit of the University.

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 (“Methodology”).

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 documents submitted by the University, the experts’ feedback to the documents, the observations made during the on-site visit, the results of discussions with the representatives of the University serve as the basis for the statements made in the expert report. Since the expert report investigates the fulfillment 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, each with the corresponding criteria and standards.

2 The study program to be accredited

The study program "Accounting and Bookkeeping Information Systems (at Satu Mare)" is offered by „Vasile Goldiș" Western University of Arad, Romania, Faculty of Economics, Computer Science and Engineering. The period of education is six semesters (three years).

The program is taught in Romanian. The main objective of the study program "Accounting and Bookkeeping Information Systems (at Satu Mare)" is creating "skills specific to the accounting activity in a global context" (SER 1.5.4). These skills, for instance, refer to "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". 180 credit points (CP), i.e. 30 CP per semester, according to the European Credit Transfer System (ECTS) are required in order to graduate from the program. One CP is equivalent to 25 workload hours. The total workload of the program constitutes 4,609 hours, of which 1,876 are contact hours (of which 84 are practical training hours) and 2,733 are independent study hours. To the total amount of 180 CP, another 10 CP are virtually added for the thesis (*see B.1 in detail*).

The program consists of 47 modules, out of which 39 are compulsory. Four modules are optional (out of eight), four modules are facultative. The study program is divided into two educational stages: a common group of 14 modules that provide basic training of an economist and the remaining 33 modules specific to the program.

Credit points allocated to the facultative modules are added on top of the required total of 180 CP obtained by the students upon graduation and are mentioned separately in the transcript of records.

Admission requirements are centralized within the University. They include a Baccalaureate degree or equivalent diploma. Foreign students have to provide a Romanian language certificate (level C1) issued by institutions authorized by the Ministry of National Education. Students are informed about the amount of the tuition fees in advance. The tuition fees are around 780 Euro (3,850 RON) per year.

Upon graduation, students are awarded a Bachelor graduation diploma (Diploma de Licenta, cf. Law of National Education no. 1 from 2011), as well as a Diploma Supplement, composed in both Romanian and English. Graduates of the Bachelor study program "Accounting and Bookkeeping Information Systems (at Satu Mare)" are awarded the academic degree "Bachelor of Arts in Economic Sciences".

The experts take note that the formal requirements of the study program are in accordance with the national Romanian requirements.

The first cohort of the "Accounting and Bookkeeping Information Systems (at Satu Mare)" study program was admitted in 2007/2008. The program was evaluated by AHPGS in 2017.

In the academic year 2022/2023, the total number of students enrolled is 101. The total number of graduates until the winter semester 2022/2023 was 390. Annual admissions are organized in two sessions during July and September.

The University with its Administration Board confirms in a formal declaration that it is prepared and able to provide the financial support necessary for the effective functioning of the program in conditions that correspond to the standards of the Romanian program of studies.

3 Expert Report

In October 2022, the application documents of the University were made available to the expert group for written evaluation. The expert group assessed the “Accounting and Bookkeeping Information System (at Satu Mare)” study program based on the Romanian standards and regulations specified under Section 1. They have also examined the factual and other program-related aspects described in the documents. The results of this review were forwarded to the AHPGS in November 2022.

Based on the written evaluation of each expert and the on-site visit, the expert group jointly agreed upon an expert report.

A. Institutional Capacity

A.1. Institutional, administrative and management structures

„Vasile Goldiș” 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: Faculty of Medicine; Faculty of Pharmacy; Faculty of Dentistry; Faculty of Economic Sciences, Computer Science and Engineering; Faculty of Social Sciences, Humanities and Physical Education and Sports; and 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 40 Bachelor degree programs and 17 Master degree programs offered by the University. The study programs are offered, in addition to the campus in Arad, in the cities of Sebis, Satu Mare, Baia Mare, Zalau and Marghita. The Bachelor study program “Accounting and Bookkeeping Information Systems” is offered in Arad, Satu Mare and Baia Mare.

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.

The experts discern that there is a good regional focus. One of the main tasks of the University is to contribute to the social and cultural life of the local community of Arad. Missions and objectives are clearly stated, and the institution supports the program and staff in line with the aims and objectives of the program and common standards of integrity (e.g., see “University Charter”).

The expert group has been convinced of the University’s commitment – as an institution – to offer high quality education 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. Besides, the University regularly monitors its own activities, and students take an active part in management. Moreover, the needs of students

with disabilities are taken into consideration (e.g., admission, exam requirements).

Internal assessment and audit processes take place in order to monitor the achievement of the objectives of the University. The experts have observed an active collaboration between the administrative and teaching structures. Moreover, they have 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 they actively contribute to the achievement of its goals.

With regard to the administrative structure concerning the collaboration between the department, faculty, and University units, the experts encourage the University to look for common interests and to combine forces and resources. This will also help to facilitate the coordination of research activities.

Regarding the internationality, the experts took notice of the measures 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) as well as taking part in Erasmus exchange programs. The development of the last five years is clearly visible. Between 2017 and 2022, the Faculty of Economic Sciences, Computer Science and Engineering had nine outgoing students to Jordan, Russia, Ukraine, China and others and six incoming students to Arad. During the pandemic, student mobility has decreased worldwide.

The University further expanded its activities and the number of collaborations is steadily increasing. The experts perceive the development of the University very positively. The experts recommend expanding its possibilities in going abroad through short-term stays. Shorter periods abroad, for example within the scope of an internship or summer school, could be more attractive and easier to finance for students. Furthermore, the experts recommend finding creative ways of internationalization, for example internationalization from home or online conferences, to include their students in the international scientific community.

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

recognize that the University plays an integral and essential role in the development of the whole region. Therefore, they provide the University with a high amount of support and assistance.

The program "Accounting and Bookkeeping Information Systems (at Satu Mare)" is offered in Romanian.

The experts see a strong focus by the University on the medical field and medical study programs. In order to increase the attractiveness of the economy study programs and to combine the two disciplines of medicine and economy, the experts recommend to create a new study program in the field of healthcare management. It could be a beneficial development for both faculties.

The experts recognize the possibilities for further development in the strategic alignment of the Faculty and the University in general.

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

A.2. Material resources and infrastructure

Overall, the experts recognize that the University has sufficient material and financial resources with regard to the study programs currently being offered. Facilities are fully in possession of the University. 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 (e.g. computers).

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 financial sources. Due to the demographic changes in Romania, the number of students will probably decrease further in the next years. To compensate the lower number of students and therefore the possible financial losses, new means of funding should be sought. The experts recommend expanding the search for additional funding sources, such as support from the local authorities, national foundations, sponsorships from companies or private donors/alumni.

The expert group considers Criterion A.2 to be fulfilled.

B. Educational Effectiveness

B.1. Content of the study program

The study program “Accounting and Bookkeeping Information Systems” at Satu Mare (Bachelor of Arts in Economic Sciences) is offered at the Faculty of Economics, Computer Science and Engineering, Department of Economics and Technical Sciences. The study program’s mission, general and specific learning objectives, curriculum and outcome competences were presented in the written documentation. The curriculum description specifies the qualification objectives, competences (knowledge and understanding, explanation and interpretation etc.) and learning outcomes for each module. The experts point out that the structure of the study program includes a set of relevant topics.

The study program’s goal is to create skills specific to the accounting activity in a global context. These skills refer to 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. Judging from the curriculum and module descriptions, students completing the program are fit for a professional position in Romania. According to COR (the Classification of Occupations in Romania) the University lists the following career opportunities for graduates: Censor; Commissary at the fraud squad; Financial banking counselor; Auditor-verifier; Certified public accountant; Financial accounting professional referent; Budgetary consultant; Credits manager; Liquidator; Internal auditor; Self-cost/ costs analyst; Management supervisor; Banking officer (credits, marketing, products and banking services); Internal auditor in the public sector; Analyst; Consultant in informatics; Databases administrator; Counselor / expert / inspector / referent / economist in the economic management. As further career opportunities, duties and taxes inspector (higher education) and economist-accountant are mentioned.

The experts agree with the above-mentioned qualification objectives. Moreover, the study program “Accounting and Bookkeeping Information System (at Satu Mare)” also focuses on qualifying students for social responsibility and personal development throughout all modules. The experts conclude that graduates have good employment opportunities on the Romanian job market.

The curriculum of the study program “Accounting and Bookkeeping Information Systems (at Satu Mare)” comprises compulsory, optional and facultative subjects. Compulsory and optional subjects are an obligatory part of the curriculum. The program consists of 47 modules, out of which 39 are compulsory. Four modules are optional (out of eight), four modules are facultative.

The study program is divided into two educational stages: a common group of 14 disciplines that provide basic training of an economist, covering a number of 60 transferable credits, according to the rules of ARACIS. These disciplines are as follows: Microeconomics (5 CP), Macroeconomics (5 CP), Applied Mathematics in Economy (4 CP), Basics of Informatics (5 CP), European Economy (5 CP), English Language (2 CP – 1st semester + 2 CP – 2nd semester), Geography of Resources and Environmental Economics (4 CP), Statistics (4 CP), Accounting Basics (5 CP), Business Law (4 CP), Marketing Basics (5 CP), Public Finances (5 CP), Management (5 CP). The remaining number of credits are obtained through disciplines specific to the program. For example: Management accounting, applied accounting, bookkeeping information systems, economic and financial analysis, advanced accounting, financial audit, fiscal accounting and bookkeeping, credit institutions accounting or evaluation of enterprises.

Credit points allocated to facultative subjects will be added on top of the 180 credit points obtained by the students upon graduation and will be mentioned separately in the transcript of records.

The experts especially appreciate the optional modules, which complete the offered courses very well. The program is also well-structured; modules are described in detail (e.g. with objectives, aimed competences, content and literature) and the program is relevant as the intended career is clear.

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 experts take note of the cooperation agreements and come to the conclusion that the University carefully selects its cooperative partners. It became sufficiently clear that the University strives to offer the same quality of practical training for all students at various cooperation partners. The experts encourage the University to maintain and further deepen their collaboration with specialized institutions like the Body of Expert and Licensed Accountants of Romania, the Chamber of Accounts, the Administration of Public Finances and with the economic agents in order to

organize the practice and to hire students for a limited period during the holidays.

The expert group also points out that research elements are integrated in some modules. In preparation of the Bachelor thesis, the students have to take part in the module "Methodology for the preparation of the bachelor degree" (3 CP). Furthermore, the scientific research activity is mainly carried out by the teachers within the faculty. Findings of individual and collective scientific research of the teachers are presented in the seminar classes. In addition, students are involved in research activities conducted by teachers regarding the local economic environment (field research, applying questionnaires, data processing etc.). Nevertheless, the experts recommend integrating the students further in the research of their teachers and also integrate the research into the curriculum of the study program.

The credit system applied in the "Accounting and Bookkeeping Information Systems (at Satu Mare)" study program 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.

The study program "Accounting and Bookkeeping Information Systems (at Satu Mare)" contains 180 ECTS credits. The Bachelor thesis is credited with an additional 10 credits. The curriculum comprises 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 4,609 hours, which is divided into 1,876 contact hours, 70 hours for writing the thesis and 2,733 hours of independent work.

In talks with the University, it became clear for the experts that there is a limited flexibility in the contents of the curriculum due to national regulations. However, the experts encourage the University to use the flexibility to adapt the curriculum to current developments and the need of the region Satu Mare by consulting students and business partners. Students would also benefit from interdisciplinary modules.

Due to the high number of modules (often credited with less than 5 CP) the workload for students is seemingly relatively high. The student workload should continue to 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 graduation examination consists of writing the Bachelor thesis and passing the written Bachelor exam according to the *Methodology on the Organisation and Development of the Bachelor / diploma and dissertation exams*. Students are given a cumulative grade based on their performance in the two parts of the Bachelor exam. 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. From the experts' point of view, the thesis is an obligatory part of the curriculum. Thus, the final thesis should be part of the official workload of the study program. Nevertheless, the experts acknowledge that the addition is a singularity in Romania due to the National Law.

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 Satu Mare region and the surrounding counties.

The admission procedures in the program are determined by the *Methodology on the Organisation and Development of the Admission at the Bachelor, Master, Doctoral and Lifelong Training Studies* on the University level. Based on that, the experts confirm that the University applies a transparent policy regarding the admission procedure. The study program's admission requirements include a high school diploma or equivalent and a language competence certificate in Romanian for foreign students. There is no subject specific test for applicants to the study program "Accounting and Bookkeeping Information Systems (at Satu Mare)".

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 fulfilled.

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.

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 Baia Mare. 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 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.

Electronic/multimedia forms of instruction and learning (e.g. learning platform) are integrated into the methods of teaching (lectures, seminars, exercises, project work, study groups, work placement phases). During the pandemic, the University has developed two platforms (moodle e-learning and Google Classroom), so that the teaching activity is carried out in optimal conditions.

The expert group thinks that employability is given for graduates of this program. They conclude that this positive outcome and development stems on the one hand from the dedicated academic staff, and on the other hand also from the open atmosphere and communication at the University.

The expert group considers criterion B.2 to be fulfilled.

B.3. Scientific research activity

The research activity within the faculty's department is diversified and reflects a wide range of scientific concerns and interests of the teachers. At Satu Mare branch, there are scientific manifestations organized regularly. For example, in November 2021 there was the eighth edition of the international conference "Regional Sustainable Development – Through Competitiveness, Innovation and Human Capital" in partnership with the Romanian Academy, the National School for Political and Administrative Sciences and the Satu Mare County Museum. In February 2022, the international scientific and practical conference "Improving the Quality of European Studies through Cooperation with Higher Education Institutions of Neighboring EU Member States", in partnership with the State University 'Uzhhorod National University', Ukraine was organized. Teachers also involve students, stimulating their participation in scientific sessions, as well as their involvement in organizing activities, giving them the opportunity to learn about the scientific rigors specific to these events.

From the expert's point of view, the University develops and implements short and long-term research programs, which include collaborations with international higher education institutions and participation in scientific conferences and workshops. The University is involved in webinars and international online conferences. The expert group was able to assert that there were sufficient financial and material resources for promoting research activity.

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

B.4. Financial activity

Currently, the University holds and receives revenue for running study programs. Nevertheless, it could also be helpful for a sustainable financing to look for other financial options besides levying tuition fees on students (e.g. sponsoring, research, further education; *see also A.2*).

The University has confirmed in a formal declaration that they are prepared and able to progressively ensure, for all years of study, the financial support necessary for the program to function in conditions that correspond to the standards of the Romanian program of studies.

Criterion B.4 is regarded as fulfilled.

C. Quality Management

C.1. Quality assurance strategies and procedures

The University has developed an elaborate quality assurance system implemented by means of corresponding evaluation procedures. The University presented its quality assurance system in the written documents.

The quality assurance system of the University consists of the following units: Commission for Quality Evaluation and Assurance (CEAC), the Commissions for Quality Assurance in the Faculty, the Vice-Rector for Strategy and Quality Management and the Department for Quality Assurance (DAC). Members of the Commission for Quality Evaluation and Assurance and of the Department for Quality Assurance are approved by the University Senate. The function of the DAC is to monitor the entire teaching activity of the program as well as of examination sessions.

Regarding the transparency of the quality assurance policies and developments, the University issues an annual "Internal Evaluation Report". After approval by the University Senate, the report is published on the official website of the University at the end of each academic year.

Evaluation process of the teaching staff takes into account individual level of expertise, potential in scientific research, teaching skills and abilities, achieved professional prestige, and international recognition. Evaluation of teachers is based on their self-evaluation reports, peer assessment by colleagues, and students' evaluation. It is conducted annually, whereas students' feedback is done every six months. This assessment of the teaching staff by students is implemented at the University as a quality assurance tool aimed at the improvement of the content and methods of teaching at the faculty.

The University has an internal quality management system. Students take part in the quality management system; they are required to fulfil course evaluations and provide feedback to the teaching performance. The level of students' satisfaction with their studies and the relevance of the study program to its practical implementation are evaluated at the University by means of assessment questionnaires. On site, the students describe the effects of their feedback, which is highly appreciated by the University. The University maintains communication with external stakeholders as well as its graduates with the help of the Alumni Association.

The experts highlight that students as well as teaching staff evaluate the curriculum of the Bachelor study program “Accounting and Bookkeeping Information Systems (at Satu Mare)”.

During the visit and the discussions with the responsible people, it became obvious that the University’s quality assurance system involves both teaching staff and students in the assessment of the teaching process, continuous evaluation of the courses, and monitoring and mentoring of students within the faculty. According to the experts, the University is on track to establish a comprehensive quality assurance culture.

With regard to the students’ development of social responsibility and personal development in the course of studies, the University points out that it has its own University Ethics Code. The code lays down rules of conduct, ethics and deontology for all members of the academic community of the University.

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.

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

The experts highlight that the quality management system 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 for each study year. Students assess all teaching staff regularly.

The University implements procedures of periodical revision and evaluation of the study programs offered. Hence, the teaching staff is required to conduct annual self-evaluations and peer-assessments; students evaluate the teaching process every six months.

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 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 programs, as well as the improvement of teaching methods, envisaged in upcoming 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 and the learning outcomes are clearly specified for each module.

To qualify for the final examination of a module, students must have met all subject requirements, i.e., 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 in total: 33 are written exams and 14 are colloquiums.

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, for example, optional courses and are scheduled before the exam session.

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.

The experts sum up that criteria and regulations about grading are present (see B.1 for details). The forms of examinations generally fit the competence aimed for by the study program and the modules. The evaluation of learning outcomes is, thus, appropriate.

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

C.4. Periodical evaluation procedures of teaching staff quality

The University has provided an overview about the teaching staff of the study program.

The study program “Accounting and Bookkeeping Information Systems (at Satu Mare)” is provided with a total of 16 teachers. The full-time lecturers have the following academic degrees: university professor (12.57%), associated professors (19.51%), lecturer (64.98%) and assistant professor (2.94%). In accordance with legal regulations, at least 25% of these posts must be filled by university professors and associated professors. The ratio between the number of members of the teaching staff and students is of 1 to 6.38 (16 members of the teaching staff to 102 students).

The experts take note that all teaching positions are established in compliance with the requirements of legal norms and completed with tenured teaching staff in higher education in accordance with the Romanian law. The University states that selection of teaching staff is conducted according to the Law of National Education no.1/2011, and internal regulations, which are based on the principle of public contest.

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

Based on the written documentation and the observations during the on-site visit and rounds of talk, the experts concluded that the professional and academic qualifications are appropriate and sufficient for successful implementation of the program submitted for accreditation.

The teaching staff is periodically evaluated through both peer and anonymous student reviews. Student evaluations are performed at the end of each semester. 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 a member of the teaching staff receive an unsatisfactory evaluation result, a course of actions will be implemented in order to eliminate the existing problems. Hence, the results are carefully monitored and the improvements are continuously observed.

The peer evaluation is carried out on objective criteria, performance, but also human interaction and is coordinated by the quality assurance representative of the department.

The self-evaluation is done by each teacher based on the "Annual Self-Evaluation Document", which includes evaluation criteria and performance indicators. The multi-criteria evaluation takes into account all the components of the academic activity. i.e., didactic activity, research activity, auxiliary activities associated with the quality of teacher. The self-evaluation is conducted annually, whereas students' feedback is done every six months.

Regarding measures for human resources development and qualification and opportunities for university didactic continuing education for instructors the University states that in accordance with the Ministry Order no. 4750/2019, Vasile Goldis Western University of Arad organizes postgraduate training and ongoing professional development programs according to the law.

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

C.5. Learning resources accessibility

During the on-site visit, the expert group had an opportunity to see the condition of study premises as well as 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 "Accounting and Bookkeeping Information Systems (at Satu Mare)". Students have access to the University library.

The University encourages students' learning processes by offering resources and opportunities for extracurricular activities. Moreover, the University offers various forms of academic support and counselling to students: consultations, tutorials and therapy. However, regarding infrastructure (e.g., wheelchair accessible buildings, elevators), accessibility for people with a disability should be improved.

Furthermore, it has to be acknowledged that there are clear procedures concerning teaching staff training ("Organization and Functioning of the Teaching Staff Training Department" and "Organization and Functioning of the Continuous Professional Training and Operational Programs Department"). During the Covid-19 pandemic, the University organized online courses and supported the teaching staff in their didactic activities.

The expert group considers criterion C.5. as fulfilled.

C.6. Systematically updated database, regarding the internal quality assurance

The University has designed an internal quality assurance system and established structures for monitoring and developing the quality assurance concept. Parts of the internal quality assurance system are regular peer and students reviews, as well as the 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. Strategies for improvement are designed therefrom. A corresponding electronic system is also implemented. The experts conclude that the data and information policy seem to be adequate at the University.

The expert group considers criterion C.6. as fulfilled.

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

The results of quality assurance activities are summarized in a report in order to improve the programs' quality.

Through its website, the University supplies relevant information concerning its programs and its structures to the public. Main parts of this information are available in English. Thus, the University promotes its study programs online, through local printed media, and by running open days and workshops in high-schools and other institutions. The information is also available through a printed "Student Guide". There is also published information concerning the compensation regulations for students with disabilities.

The experts conclude that the faculty provides information on qualifications, study programs, diplomas, teaching and research staff, student facilities and other aspects. The website should be revised though in order to offer the latest and relevant information.

All in all, the expert group considers criterion C.7 to be fulfilled.

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

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 is convinced of the validity of the information provided in the application documentation, and its accordance with the legal framework, as stated in the "Quality Manual". Quality assurance and evaluation for the currently running programs 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 are involved in the quality assurance process. The experts conclude that the institutional structure for quality education seems to be adequate. 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 peer review was to assess the running “Accounting and Bookkeeping Information Systems (at Satu Mare)” study program and to verify its compliance with European and Romanian regulations (*see part 1 Introduction*).

In the view of the expert group, the “Accounting and Bookkeeping Information Systems (at Satu Mare)” study program complies with Romanian regulations as specified in the “Methodology” and the “Law of National Education”. Hence, the study program complies with the pertinent Romanian conventions as well as with all legal normative requirements.

The expert group acknowledges the high motivation and engagement of all persons involved in the program. In addition, the students are satisfied with the University and the commitment of their teachers.

Furthermore, the experts see a strong, positive development of the University within the last five years and the implementation of the recommendations of the previous accreditation (e.g., the awarding of ECTS credits for extracurricular activities or the expansion of the University’s internationalization).

The on-site visit in addition to the documentation provided by the University, enable the expert group to recommend the re-accreditation of the “Accounting and Bookkeeping Information Systems (at Satu Mare)” study program offered by Vasile Goldiș Western University of Arad in Satu Mare, to the Accreditation Commission of the 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 recommends the re-accreditation of the “Accounting and Bookkeeping Information Systems (at Satu Mare)” study program also by the Romanian Ministry of Education.

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.

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

A) Institutional Capacity:

- the possibilities of going abroad through short-term stays should be expanded, for example internship or summer school.
- creative ways of internationalization should be found, for example internationalization from home or online conferences, to include their students in the international scientific community.
- with regard to the administrative structure concerning the collaboration between the department, faculty, and University units, the experts encourage the University to look for common interests and to combine forces and resources.
- the University should expand the search for additional funding sources, such as support from the local authorities, national foundations, sponsorships from companies or private donors/alumni.
- The creation of a new study program in the field of healthcare management would be beneficial for the Faculty of Medicine and Faculty of Economy.

B) Educational Effectiveness:

- the collaboration with specialized institutions like the Body of Expert and Licensed Accountants of Romania, the Chamber of Accounts, the Administration of Public Finances and with the economic agents should be maintained and deepened.
- the students should be further integrated into the research of their teachers and research should be further integrated into the curriculum of the study program.
- the University should use its flexibility to adapt the curriculum to current developments and the need of the region Satu Mare by consulting students and business partners.
- Interdisciplinary modules should be offered.

- the Bachelor thesis is an obligatory part of the curriculum and should therefore be included in the workload of the study program

C) Quality Management:

- the University should improve the accessibility for people with a disability through elevators and wheelchair accessible buildings.

5 Decision of the accreditation commission

Decision of the accreditation commission of May 4th, 2023

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.

The on-site visit of the University took place on November 16th and 17th, 2022 according to the previously agreed-upon schedule.

The accreditation decision is based on the Expert Report. The Expert Report, i.e. the proceedings of the Process of Accreditation conform to the European Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) as well as to the Art. 150 of Romania's Law no. 1 of National Education 2011; 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 ("Methodology").

The Accreditation Commission of the AHPGS discussed the procedural documents and the recommendations of the expert group.

The study program "Accounting and Bookkeeping Information Systems" is offered by the Faculty of Economics, Computer Science and Engineering at Vasile Goldiș Western University of Arad, Romania at Satu Mare. The regulated study period is six semesters (three years). The study program is offered in Romanian.

180 credit points (CP), i.e., 30 CP per semester, according to the European Credit Transfer System (ECTS) are required in order to graduate from the program. One CP is equivalent to 25 workload hours. The total workload of the program constitutes 4,609 hours: 1,876 contact hours (of which 84 hours are practical training hours), and 2,733 are independent study hours. To the total amount of 180 CP another 10 CP are virtually added for the thesis.

The program consists of 47 modules, out of which 39 are compulsory. Four modules are optional (out of eight), four modules are facultative. The study program is divided into two educational stages: a common group of 14 modules that provide basic training of an economist and the remaining 33 modules specific to the program. The Bachelor study program "Accounting and Bookkeeping

Information Systems” is completed with awarding of the academic degree “Bachelor of Arts in Economic Science”.

The Accreditation Commission of the AHPGS considers that the 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 therefore adopts the following decision:

The study program “Accounting and Bookkeeping Information Systems” is recommended to extend the accreditation.

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