



REGULATIONS ON THE ORGANIZATION AND OPERATION OF THE *DOCTORAL SCHOOL OF ACCOUNTING*

Legal Reference Framework

These ***Regulations on the Organization and Operation of the Doctoral School of Accounting*** provide the general reference framework regarding the organization and conduct of doctoral university study programs within the Doctoral School of Accounting (hereinafter referred to as SDC) of the Bucharest University of Economic Studies - an institution accredited by the Ministry of National Education as an Institution Organizing Doctoral University Studies (hereinafter referred to as ASE-IOSUD). These regulations are based on the provisions set out in the *Institutional Regulations on the organization and conduct of doctoral university studies*.

GENERAL PRINCIPLES

Art. 1

(1) Doctoral studies organized by the Doctoral School of Accounting represent the highest form of education within the *Faculty of Accounting and Management Information Systems (FCIG)*, focusing on knowledge and research in the field of *Accounting*.

(2) The Doctoral School of Accounting (SDC) organizes doctoral university studies in the fundamental field of *Social Sciences*, the specific area of *Economic Sciences*, the doctoral study field of *Accounting*.

Art. 2

(1) The training program based on advanced university studies includes a course dedicated to the advanced study of research methodology and/or statistical data processing and a course on academic ethics and integrity, including ethics of scientific research, mandatory for all enrolled doctoral students. These courses are organized at CSUD level.

(2) The Doctoral School of *Accounting* provides doctoral students with two additional courses focusing on research methodology and research paradigms in accounting.

Art. 3

These ***Regulations on the Organization and Operation of the Doctoral School of Accounting*** were drafted by the Council of the Doctoral School of Accounting, endorsed by the General Assembly of SDC members, the Council of CIG Faculty, CSUD, and the Board of Administration, and approved by the Senate of ASE.

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Art. 4

Members of the SDC are doctoral supervisors in the field of *Accounting*, affiliated with the SDC.

Art. 5

(1) The SDC is led by a Director, who is an ex officio member of the SDC Council. The Director's term of office is five years.

(2) The Director of SDC ensures the management and operational leadership of the doctoral school. The Director is responsible for drafting and implementing curricula, managing research and quality, and supporting ASE-IOSUD management in the financial administration of the doctoral school. In performing these duties, the Director is assisted by the Doctoral School Council.

(3) The selection, periodic evaluation, training, motivation, and termination of membership in the doctoral school fall under the responsibility of the Director, subject to endorsement by the SDC Council.

(4) In order to ensure the functionality and sustainability of SDC activities, except in cases of force majeure, all SDC members are required, upon the Director's request, to promptly provide all requested information.

Art. 6.

The responsibilities of the Doctoral School Director are those provided for in the *Regulations on the Organization and Operation of the Doctoral School*, the ASE Charter, and the job description.

A. The Director has the following rights:

- a) to be remunerated in accordance with legal regulations applicable to public higher education institutions;
- b) to benefit from annual leave in accordance with applicable legal provisions;
- c) the right to daily and weekly rest;
- d) the right to equal opportunities and treatment;
- e) the right to occupational health and safety;
- f) the right to professional training;
- g) the right to health and social security benefits.

B. The Director has the following obligations:

- a) to comply with the Rector's management program regarding the proper conduct of doctoral university studies;
- b) to ensure the management and coordination of doctoral university studies within the doctoral school;
- c) to monitor the achievement of objectives and performance indicators of the doctoral school;

- d) to develop and implement specific strategies to ensure high-performance doctoral activities in the short and medium term, in accordance with Senate decisions and Board of Administration resolutions;
- e) to establish and monitor the fulfilment of doctoral supervisors' responsibilities;
- f) to oversee the process of granting or withdrawing doctoral school membership;
- g) to contribute to identifying financial resources to support doctoral school activities;
- h) to submit, upon request, reports to the CSUD Director, the Board of Administration, and the Rector regarding the achievement of objectives and indicators, including measures to improve performance;
- i) to ensure self-evaluation of the doctoral school and to provide support to evaluators for internal and international accreditation;
- j) to apply organizational regulations and standardized administrative procedures approved by the Senate.

Art. 7

- (1) The Council of the Doctoral School of Accounting consists of:
 - a) doctoral supervisors affiliated with the SDC;
 - b) doctoral students of the SDC.
- (2) The Council has at least three members: the Director, one doctoral supervisor, and one doctoral student. The term of office is five years, except for the doctoral student representative, whose term may be shorter.
- (3) By way of exception, at the date of approval of these regulations, the SDC Council consists of seven members: the Director, two doctoral supervisors from the SDC, two doctoral students, and two members, external to the doctoral school, selected from internationally recognized scientific personalities and/or prominent figures from relevant industrial and socio-economic sectors. This structure shall remain valid until the end of the current Council's term.
- (4) The SDC Council meets in ordinary sessions at least three times per year and may also convene extraordinary sessions at the request of the Director or at least one third of its members.
- (5) Council decisions are adopted by free vote, by simple majority (50% + 1 of members attending the meetings). A quorum of at least 50% + 1 of total members is required.

Art.8

- (1) At SDC level, the Director and doctoral supervisor members of the Council are elected by universal, direct, and secret vote of doctoral supervisors.
- (2) Student representatives are elected in accordance with the *Methodology for electing student representatives of ASE within the consultative, deliberative, and executive structures*.

Art. 9

The main responsibilities of the SDC Council include:

- a) Drafting and revising the *Regulations on the organization and operation of the SDC*;
- b) Establishing the framework content of the advanced training program and endorsing the Individual Doctoral Plan (PID);
- c) Endorsing the granting or withdrawal of doctoral school membership and establishing minimum scientific performance standards;

- d) Endorsing enrolment and exclusion of doctoral students, subject to approval by the Faculty Dean, CSUD, and the Rector;
- e) Endorsing the proposal regarding the composition of the Habilitation committee, which is subsequently submitted for endorsement to the Faculty Council and the CSUD, and for approval by the Rector, as well as endorsing the report on the evaluation of the candidate's file, drawn up by the specialized committee consisting of three members from the doctoral school;
- f) Endorsing the composition of the committees for public defense of doctoral thesis, as proposed by the doctoral supervisor, endorsed by the Faculty Council, and approved by the CSUD;
- g) Assisting CSUD in internal evaluation and assisting the external evaluators in the process of the doctoral university study program evaluation;
- h) Endorsing requests for interruption of doctoral studies for justified reasons (medical, professional, maternity, post-birth leave, etc.) and their reference to CSUD for approval;
- i) Mediating conflicts between doctoral supervisors and doctoral students, and, in the event that these are not resolved, the request for mediation by the CSUD;
- j) At the justified request of the doctoral student, the SDC Council may decide to change the doctoral supervisor if a failure to fulfil the legal or contractual obligations assumed by the latter has been established. The doctoral student requesting the change of supervisor has the obligation to obtain the acceptance of a new doctoral supervisor. Failing this, the council of the doctoral school shall appoint another doctoral supervisor within a maximum of 30 days. The SDC Council may also decide to change the doctoral supervisor for other reasons concerning the supervisory relationship between the doctoral supervisor and the doctoral student, as well as in cases where the unavailability of the doctoral supervisor is established. When appointing a new doctoral supervisor, the SDC Council shall prioritize ensuring the successful completion of the doctoral study program. The new doctoral supervisor may maintain the existing guidance and academic integrity committee or may propose a different committee. A request to change the doctoral supervisor may not be submitted to the SDC Council less than one year before the completion of the doctoral study program or less than three months before the submission of the progress reports, except in cases where the unavailability of the doctoral supervisor is established. By way of exception, the doctoral supervisor may be changed at any time during the doctoral program if there is the agreement from both doctoral supervisors (the initial and the new one), at the request of the doctoral student, for well-founded reasons, or in cases where the doctoral supervisor is no longer a member of the doctoral school (withdraws from the doctoral school, retires and no longer wishes to continue the activity, or in the event of death);
- k) In situations where the doctoral supervisor fails to respond within the allotted timeframe to their obligations within the doctoral school, the SDC Council may undertake the administrative responsibilities of the doctoral supervisor in order to ensure the continuity of activities within the doctoral school. In such cases, the SDC

Council shall sign, approve, or process documents, requests, or other submissions that are essential for the proper conduct of doctoral studies;

- I) The SDC Council may propose the application of sanctions to doctoral supervisors who fail to comply with the deadlines and obligations arising from their capacity as doctoral supervisors and members of the doctoral school. Such sanctions may refer to the exclusion from proposing doctoral places in the admission competition for the following academic year, the prohibition to carry out teaching activities within the doctoral school, the prohibition to participate in guidance committees or in public defense of doctoral thesis and Habilitation defense committees, as well as the withdrawal of membership in the doctoral school;
- m) Performing other duties in accordance with *Institutional regulations* and legal requirements.

Art. 10

(1) The General Assembly of SDC members shall convene whenever necessary, at the request of the SDC director or at least one-third of its members.

(2) For the deliberations of the General Assembly to be valid, the presence of at least 50% of the total number of SDC members is required. All decisions shall be taken by a freely expressed vote with a simple majority of the SDC members (50% + 1 of the members present/participating in the vote). If the General Assembly cannot convene due to the quorum not being met, a second meeting shall be called, which shall be considered legally convened regardless of quorum, and may adopt decisions by a majority of the votes cast.

(3) By way of exception, the General Assembly and the voting on its decisions may also be conducted online.

Art. 11

The decisions of the SDC General Assembly are recorded in the Minutes and refer to, but are not limited, to the following matters:

(1) Organizing elections for the appointment of the SDC director and members of the SDC Council;

(2) Endorsing *the Regulations on the Organization and Operation of the Doctoral School of Accounting*;

(3) Issuing the Opinion on Eligibility regarding the granting of membership in the SDC, based on consideration of at least the following aspects:

- a) The strategic objectives of scientific research set out in the Research Strategy of the Bucharest University of Economic Studies for the period 2022–2030;

- b) Compliance with moral and professional ethical standards, in accordance with the Code of Ethics of the Bucharest University of Economic Studies;

- c) The provisions of the *Institutional regulations* regarding the attainment of membership in a doctoral school at ASE, in the fundamental field of Social Sciences;

(4) Issuing recommendations regarding the relevance, structure, and content of the advanced university studies-based training program;

(5) Other specific responsibilities, in accordance with the *Institutional regulations* and the applicable rules and regulations.

Art. 12

To become a member of the SDC, a candidate must cumulatively meet the following conditions:

- a) The candidate has obtained Habilitation in the doctoral field of *Accounting*, and the candidate's publications are relevant to this field;
- b) The candidate meets the minimum Habilitation criteria required at the date of submission of the affiliation application;
- c) The candidate meets the additional criteria for the fundamental field of Social Sciences established at the CSUD level and provided in the *Institutional regulations* applicable at the date of submission of the affiliation application;
- d) The candidate has obtained the Opinion of Appropriateness regarding the granting of membership within the General Assembly of the SDC. Candidates who did not obtain the Opinion of Appropriateness may resubmit their application to obtain the opinion, but no sooner than one calendar year from the date of the first submission.

Art. 13

(1) A doctoral supervisor loses their membership in the doctoral school under the following conditions:

- a)** Upon request;
- b)** If they have no doctoral students under their supervision for a period of three consecutive years;
- c)** Upon reaching the retirement age, if they have no doctoral students under their supervision;
- d)** If they fail to comply with the obligations set out in the *Institutional regulations* and in the *Regulations on the Organization and Operation of the SDC*, or fail to meet the deadlines and obligations arising from their capacity as a doctoral supervisor and member of the doctoral school, following the application of the provisions of Art. 9, letter l.

(2) In the situations provided under paragraph 1, letters b)–d), the director of the doctoral school shall propose to the SDC Council the withdrawal of membership. The proposal is endorsed by the SDC Council and submitted for approval to the CSUD.

FINAL PROVISIONS

Art. 14

Regulations on the Organization and Operation of the Doctoral School of Accounting is supplemented, as a matter of right, by the applicable legal acts and may be periodically revised in accordance with the *Institutional Regulations on the Organization and Conduct of Doctoral Studies* at ASE and with the applicable legislation in force.

Art. 15

These Regulations were approved by the Council of the Doctoral School of *Accounting*, the Council of the *Faculty of Accounting and Management Information Systems, CSUD* with the Decision no., the Board of Administration with the Decision no., and at the meeting of the ASE's Senate held on

CSUD Director,
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