**TRAINING ACTIVITIES**

Accounting systems

**Training Activities Indicator:** \( D = D_{\text{hard}} + D_{\text{soft}} \)

\[
D_{\text{hard}} = \sum_{i^{th\ course}} H_{h_i} \cdot E_i
\]

\( H_{h_i} = \text{total } n^{th} \text{ of classes hours} \)
- PhD course: \( H_h \)
- M.Sc. course: \( \frac{H_h}{2} \)
- B.Sc. course: \( \frac{H_h}{3} \)

\( H_{h_{\text{out}}} = \max 30 \text{ h} \text{ for each } i^{th\ course} \)

\( H_{\text{out}} \)

\( E_i = \)
- \( \frac{4}{3} \) if grade: PASS
- \( \frac{5}{3} \) if grade: PASS WITH MERIT
- 1 if: course not offered by PoliTo, w/o exam, just certificate of attendance

\[ \text{Min requirement: } \sum_{i^{th\ course}} H_{h_i} \geq 100 \]

\[
D_{\text{soft}} = \sum_{i^{th\ course}} H_{s_i} \cdot E_i
\]

\( H_{s_i} = \text{total } n^{th} \text{ of classes hours} \)
- course not offered by PoliTo w/o exam: \( \frac{H_{\text{out}}}{2} \)
- \( \max 30 \text{ h} \text{ for each } i^{th\ course} \)
- other cases: \( H_s \)

\( E_i = \)
- \( \frac{4}{3} \) if grade: PASS
- \( \frac{5}{3} \) if grade: PASS WITH MERIT
- 1 if: course not offered by PoliTo, w/o exam, just certificate of attendance

\[ \text{Min requirement: } \sum_{i^{th\ course}} H_{s_i} \geq 40 \]
RESEARCH ACTIVITIES

Accounting systems

Research Activity Indicator: \( R \)

\[
R = 50N + \alpha \sum_{\text{publications}} P_i \cdot f_i
\]

- \( N \): number of published articles on journals belonging to the VQR list.
  - For bibliometric sectors: Journals listed in international databases “Scopus” and “Web of Science”;
  - For non-bibliometric sectors: Journals with ISSN and publications on books with ISBN (or ISMN)

- \( \alpha \geq 10 \): coefficient determined by each doctoral course board

- \( P_i \): article's weight or relevance depending on the Impact Factor of the publishing journal
  - according to the University system for bibliometric evaluation –

- \( f_i \): degree of ownership of the publication
  - according to the University system for bibliometric evaluation –

Minimum Requirements:

\[ N \geq 1 \quad \text{AND} \quad R \geq 50 \]
EXTERNAL RESEARCH ACTIVITIES

Accounting systems

External Research Activity Indicator: $R_e$

$$R_e = \frac{d}{5}$$

$d$ : number of days spent abroad

Minimum Requirements:
no minimum requirements

TBN:
Max amount of time spent abroad: **18 month**