



## **DART – Doctoral Program in Accounting, Reporting, and Taxation**

at the University of Graz and the University of Vienna, Austria  
Sponsored by the Austrian Science Fund (FWF)

### **SCOPE AND ORGANIZATION**

We invite excellent students to apply for our accounting doctoral program DART, starting its next round on **October 1, 2018**. DART specializes in the area of accounting, reporting, and taxation with a focus on economics-based research, applying quantitative research methods and modeling. It is a joint PhD program of two major Austrian Universities, located in Graz and in Vienna. The program is fully taught in English and covers all areas of accounting research. DART offers a stimulating learning and research environment and provides financial support to outstanding students from around the world who seek a career in leading academic institutions. DART graduates have been placed at the University of Melbourne, the University of Hannover, the University of Basel and the Vienna University of Economics and Business.

### **PROGRAM DESCRIPTION**

The program offers research opportunities particularly in the following concurrent areas in accounting:

- Financial reporting
- Auditor regulation and audit quality
- Management accounting
- Accounting and corporate governance
- Taxation and incentives

Students admitted to DART enroll in the formal doctoral program at one of the two participating universities. Unless financed by other sources, they receive full funding by scholarships.

At the beginning of each program, students attend an intensive set of core courses, such as analytical and empirical methods in accounting, finance, and economics. The required courses also include mathematics and statistics, and economic modeling. Advanced courses are electives that students select depending on their research specialization. Research seminars are held by the local faculty, comprising leading accounting researchers in Austria, and by international faculty, e.g., Tim Baldenius, Thomas Hemmer, Wayne Landsman, Bjorn Jorgensen, Anne Beyer, Volker Laux, Christian Leuz, Catherine Schrand, Stefan Reichelstein, Shane Dikolli, and Robert Verrecchia held seminars previously. The courses provide students with the necessary knowledge and capabilities to engage in their own research. After the course phase, students enter their thesis-writing phase. They benefit from a strong interaction with their dissertation committee and other DART faculty. Students also meet internationally renowned scholars presenting their concurrent research projects in accounting workshops at the two locations.

Students are offered and encouraged to visit a university abroad for a semester during their studies. Opportunities for such mobility are manifold because of the faculty's large network of researchers and universities around the world.

### **APPLICATION AND FURTHER INFORMATION**

For application information, details on the doctoral program and scholarships, program requirements and pre-requisites, and email contacts visit the DART website at

<http://www.dart.ac.at>

The application period for the academic year 2018/2019 is open. Applications will be evaluated in two rounds. The first evaluation will take place after **January 15, 2018**, and will consider all complete applications which have been submitted by that date. A first round of offers will be made based on that pool of applicants. If not all available positions can be filled on the basis of that first round, applications received after January 15 will also be evaluated. The second and final phase for 2018/2019 runs until **March 31, 2018**. ([Apply here](#))

## **APPLICATION REQUIREMENTS**

Applications must contain the following documents and should be sent in electronic form:

- Completed application form;
- Curriculum vitae;
- Letter of motivation containing applicant's career plans and reasons for interest in a doctoral education in accounting;
- Transcripts of grades in English or German;
- Scores from GRE/GMAT and TOEFL or similar alternative tests;
- Two confidential letters of recommendation from faculty members who can assess applicant's capacity to carry out independent research;
- Writing sample consisting of a paper written within applicant's Master studies dealing with an accounting issue, e.g., a Master's thesis or a seminar paper.

Required prior studies:

Acceptance to DART requires formal acceptance for the doctoral studies in social and economic sciences at the University of Graz or at the University of Vienna. In particular, applicants must hold a Diploma or Master's degree in business or economic studies, in exceptional cases in other, related studies. Application is possible before being awarded the degree, in which case an official preliminary grade report and the estimated date of graduation should be provided. Applicants without a Diploma or Master's degree cannot be accepted by the two Universities. German language skills are not required.

Fields of previous studies:

An undergraduate specialization in accounting, finance, or economics is strongly recommended. Adequate mathematical skills are important. Beyond a rigorous undergraduate education emphasizing analytical and quantitative skills as well as clarity of thought and expression, a strong interest in accounting issues is essential for a success in the DART program.