



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

University of Graz – University of Vienna – WU Vienna University of Economics and Business  
Sponsored by the Austrian Science Fund (FWF)

### **SCOPE AND ORGANIZATION**

DART is a doctoral program in the area of accounting, reporting, and taxation with a focus on economics-based research, applying quantitative research methods and modeling. It is located in Graz and Vienna, Austria, and is a joint PhD program of three major Austrian Universities. The program is fully taught in English and covers all major fields of accounting: financial accounting, management accounting, auditing, taxation, and corporate governance. 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 - PROGRAM DESCRIPTION**

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

- Financial reporting quality
- Auditor regulation and audit quality
- Accounting and corporate governance
- Taxation and incentives
- Managerial performance measurement

Students admitted to DART enroll with the appropriate formal doctoral program at one of the three participating universities. At the beginning of each program, students attend an intensive set of core courses, such as analytical and empirical methods, applied to 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 specialization. Research seminars are held by local faculty, comprising leading accounting researchers in Austria, and by international visiting faculty such as Tim Baldenius, Wayne Landsman, Volker Laux, Christian Leuz, Catherine Schrand, Stefan Reichelstein and Robert Verrecchia, which provides 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 the faculty and their thesis advisors. By attending research workshops, they meet internationally renowned scholars presenting their concurrent research projects.

Admitted students receive full funding by scholarships unless financed by other sources. Students are strongly encouraged to take the opportunity to visit a university abroad for a semester. Opportunities for such mobility are manifold due to the faculty's large network of researchers and universities around the world.

### **APPLICATION PROCEDURE/FURTHER INFORMATION**

For application information, details on the doctoral program and scholarships, program requirements and pre-requisites, please visit the DART homepage:

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

Admission is open and will continue until all positions are filled. Early application is strongly encouraged. Full applications should be received by **31.03.2014**.