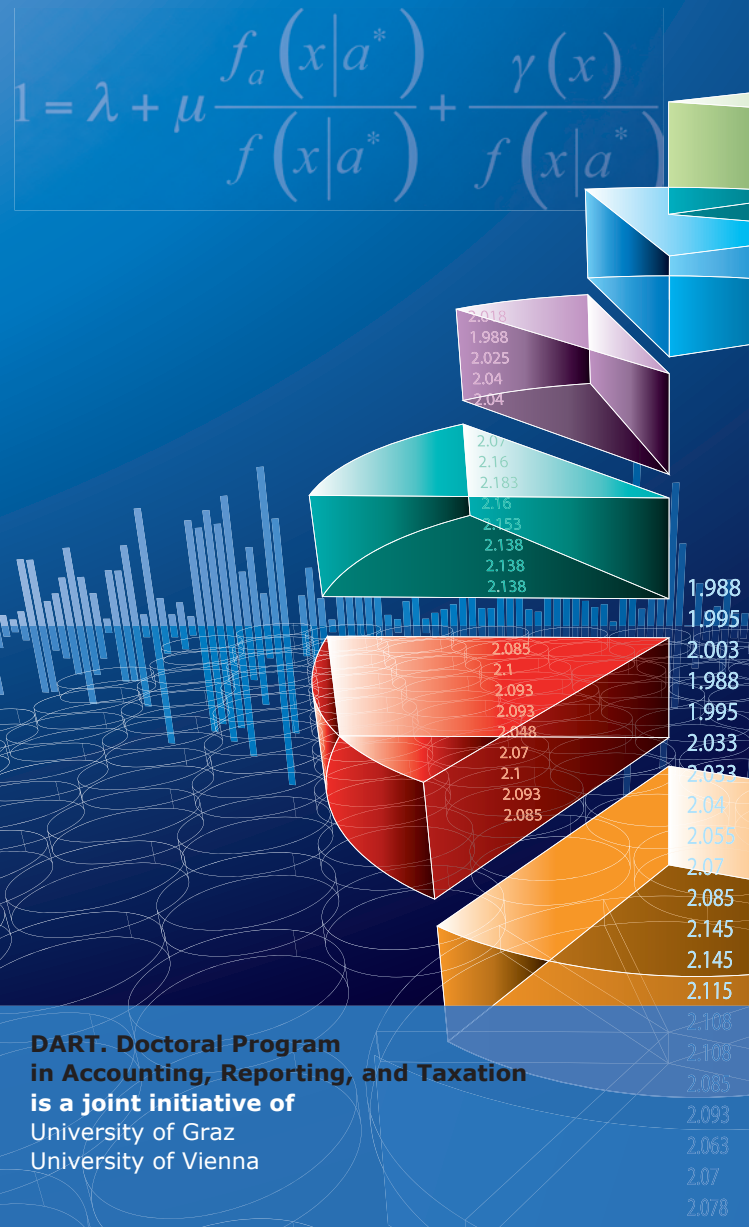


# DART.

[www.dart.ac.at](http://www.dart.ac.at)

*Doctoral Program  
in Accounting, Reporting,  
and Taxation*

$$1 = \lambda + \mu \frac{f_a(x|a^*)}{f(x|a^*)} + \frac{\gamma(x)}{f(x|a^*)}$$



**DART. Doctoral Program  
in Accounting, Reporting, and Taxation  
is a joint initiative of  
University of Graz  
University of Vienna**

# About DART

DART is a doctoral program in accounting, located in Graz and Vienna, Austria. Its main activity is PhD education. DART offers a stimulating learning and research environment with financial support to outstanding students from around the world.

DART brings together all major accounting researchers of Austria, who excel in the international academic accounting community. All of them publish high-quality work in international journals. Since they are located at two major universities in Austria (the University of Graz and the University of Vienna), DART is a joint project. DART offers an internationally accepted program for educating young talent in accounting.

The doctoral program aims at training future leaders in accounting research and in specialist areas of practice to combine a strong tradition in institutions and norms with an emphasis on international state-of-the-art research methodology. The faculty involved in DART is well positioned to provide training for doctoral students and to supervise their research. A distinguishing feature of DART is the focus on an internationally accepted research methodology in accounting. DART offers the opportunity to conduct research in the following research areas:

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



# Course Program

Students admitted to DART are required to enrol in the appropriate formal doctoral program at one of the two participating universities. Each of these doctoral programs offers one year of coursework and specialized courses after the first year. The first year in the doctoral program is focused on exposing students to research methodologies, such as analytical and empirical research - in general and as applied to business administration and economics. It also includes courses in mathematics, statistics, and economic modelling. Advanced courses are electives that students select depending on their specialization.

The courses of the general doctoral program in social and economic sciences are followed by specialized accounting doctoral courses which complement them. These additional courses take students to the forefront of research in the main topics of DART. All DART courses are taught in English. They are held either in Graz or in Vienna. There are also opportunities to take specialist courses at other institutions.

DART students benefit from the faculty members' strong connections within the international accounting community. Therefore, students are encouraged to take the opportunity to go abroad for a semester.

## Basic courses

- Introduction to Quantitative Methods
- Analytical Methods I
- Empirical Methods I
- Analytical Research in Accounting
- Empirical Research in Accounting
- Financial Economics
- Microeconomics

## Specialized courses

- Paper Writing Seminar
- Advanced Paper Writing Seminar
- Research Seminars in Financial Accounting, Management Accounting, Auditing and Taxation, Corporate Governance
- Directed Reading
- Electives

# Financial Support

DART is funded by the Austrian Science Fund. In accordance with the fund's guidelines for doctoral programs, DART scholarship holders are paid a salary for a period of 3-4 years. The annual salary after taxes and social security contributions amounts to approximately 18,000 Euros. Given the costs for living and housing in Graz or Vienna, this salary enables the scholarship holders to concentrate on their studies.

PhD students who already have funding from other sources (e.g. universities and specific projects) can also apply for DART membership as associated doctoral students. They are subject to the same application procedures and qualification criteria as students with scholarships. Associated doctoral students are fully integrated in the DART curriculum.



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## Faculty

**Prof. Dr. Ralf Ewert**

University of Graz

**Prof. Dr. Michael Kopel**

University of Graz

**Prof. Dr. Rainer Niemann**

University of Graz

**Prof. Dr. Thomas Pfeiffer**

University of Vienna

**Prof. Dr. Dr. h.c. Alfred Wagenhofer  
(speaker)** University of Graz

# Application

Applications are invited by March for acceptance in the subsequent winter term starting in October of each academic year. Documents in languages other than English or German have to be translated into one of these languages.

Applications must contain the following elements:

- Completed application form
- Curriculum vitae
- Letter containing your career plans and reasons for interest in a doctoral education in accounting
- Transcripts of grades in English or German
- Two confidential letters of recommendation from faculty members who can assess your capacity to carry out independent research
- Writing sample consisting of a paper written in the course of your master studies and dealing with an accounting subject, e.g., a master thesis or a seminar paper
- GRE/GMAT and TOEFL scores or scores from similar tests

Please email your application to [dart@uni-graz.at](mailto:dart@uni-graz.at). Although we do not need legal certification of the documents submitted, you will be required to provide the original or legally certified translations of your documents in the case that your application is accepted. Further information is available on our website [www.dart.ac.at](http://www.dart.ac.at).

Admission to DART is based on the review of the application dossiers by the admission committee. Besides the required prerequisites, the admission committee also considers the following:

- Acceptance into the doctoral studies in social and economic sciences at the University of Graz or the University of Vienna
- Outstanding (top 10%) Diploma or Master's degree (to be completed before beginning studies in the DART program)
- An undergraduate specialization in accounting, finance or economics is strongly recommended
- A strong interest in accounting issues
- Adequate mathematical preparation

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[www.uni-graz.at](http://www.uni-graz.at)



[www.univie.ac.at](http://www.univie.ac.at)

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