



PhD in Accounting

<https://www.ubu.es/doctorate-school>

<https://www.ubu.es/doctorado-en-contabilidad-interuniversitario-espanol-e-ingles>

Doctorate School (Administration and Services Building. First Floor, 1 Don Juan de Austria Street, Burgos)

PRESENTATION

Accounting plays a crucial role in modern society as both a discipline and a professional practice essential for efficient markets, strong corporate governance, and organisational improvement. Recent developments have broadened the theoretical and practical dimensions of accounting, particularly in financial reporting, non-financial and sustainability indicators, auditing, assurance services, internal controls, and the integration of emerging technologies.

This PhD Programme benefits from the solid research background and expertise of its sponsoring groups, providing doctoral students with high-level training and excellent opportunities for academic and professional careers.

The programme is supported by three leading **research groups**:

- [ERGO Research Group](#), Department of Economics and Business Administration, Universidad de Burgos
- [HARMONIA Research Group](#), Department of Accounting, Universidad Autónoma de Madrid
- [Accounting Information Utility Group](#), Department of Financial Economics and Accounting, Universidad de Cádiz

OBJECTIVES

The PhD Programme in Accounting is designed to cultivate researchers capable of engaging at the forefront of international scientific and expert discourse. The programme prepares candidates to publish their findings in the most prestigious international peer-reviewed journals in the field and to disseminate cutting-edge knowledge to both students and practitioners. Furthermore, the programme aims to establish itself as a benchmark for doctoral education. Through rigorous assessment standards aligned with the pursuit of excellence, the programme is committed to attracting top-tier graduates from Master's programmes in accounting and auditing.

ADMISSION REQUIREMENTS AND EVALUATION CRITERIA

The master's degrees granting access to the PhD Programme in Accounting are those in which accounting and auditing are central to the curriculum. By way of example, the following master's degrees qualify for admission to the Doctoral Programme in Accounting:

- **Official Master's Degree in Accounting, Auditing and Capital Markets (MACAM)** – Universidad Autónoma de Madrid and Universidad de Alcalá de Henares, in collaboration with the Instituto de Censores Jurados de Cuentas de España.
- **University Master's Degree in Advanced Accounting and Auditing** – Universidad de Burgos
- **University Master's Degree in Sustainability Reporting and Assurance** – Universidad de Burgos
- **University Master's Degree in Accounting and Auditing** – Universidad de Cádiz

Although the programme is primarily disciplinary and focused on the field of accounting, it nevertheless welcomes candidates from diverse academic backgrounds, provided that their prior training supports an interdisciplinary doctoral project. In such cases, when the completed master's degree does not centre on accounting or auditing, the Academic Committee will therefore identify the additional training modules that the student must necessarily undertake once admitted to the programme.

Moreover, the Academic Committee is authorised to assess any equivalence presented by candidates, and, where appropriate, to conduct substitute examinations.

Finally, candidates must provide a letter of recommendation addressed to the Academic Committee of the PhD Programme in Accounting.

ADMISSION CRITERIA are as follows:

- Average grade obtained in undergraduate and master's studies. Weigh in evaluation: 60%
- International academic experience (participation in exchange programmes, studies undertaken abroad). Weigh in evaluation: 10%
- Verified proficiency in foreign languages. Weigh in evaluation: 10%
- Personal interview. Weigh in evaluation: 20%



PhD in Accounting

<https://www.ubu.es/doctorate-school>

Doctorate School (Administration and Services Building. First Floor, 1 Don Juan de Austria Street, Burgos)

RESEARCH LINES

The Doctoral Programme in Accounting includes the following research areas:

- Financial Accounting, Auditing and Governance
- Management Accounting
- Social, Environmental, and Ethical Aspects of Accounting
- Accounting History

BRIDGING OR COMPLEMENTARY TRAINING COURSES

The **Universidad Autónoma de Madrid**, through the [Official Master's Degree in Accounting, Auditing and Capital Markets \(MACAM\)](#), offers modules that may serve to complement the training of these students, particularly in the areas of Financial Accounting, Management Accounting, Corporate Governance and Auditing. The list of modules available to students includes the following.

- Financial accounting
- Management accounting
- Corporate taxation
- Corporate Governance
- Quantitative research methods
- Auditing I
- Financial statement analysis
- Financial management
- Public sector accounting
- Consolidation of financial statements
- Business evaluation
- Capital markets
- Accounting information systems
- Strategic management accounting
- Auditing II
- Insolvency and bankruptcy
- Financial instruments

The **Universidad the Burgos**, through the [Official Master's Degree in Sustainability Reporting and Assurance](#), offers modules designed to complement the training of students undertaking doctoral projects in sustainability accounting and assurance. The list of modules available to these students includes:

- Sustainability
- Corporate social responsibility and sustainable governance
- Regulation on sustainability reporting
- Standards for the preparation of sustainability reports I
- Standards for the preparation of sustainability reports II
- Sustainability reporting and financial institutions
- Assurance of sustainability information
- Internal control systems
- Master lectures and seminars
- Theory of sustainability reporting
- Research methods

The **Universidad de Cádiz**, through the [University Master's Degree in Accounting and Auditing](#), offers modules that may also supplement the academic training of doctoral students. The list of modules available to these students includes:

- Financial accounting
- International standards and financial reporting
- Accounting for business combinations
- Alternative frameworks: accounting for financial and insurance entities, non-profit organisations, public sector entities, and insolvency situations
- Business evaluation techniques and viability planning
- Audit regulation and process
- Auditing of assets
- Auditing of liabilities and results



PhD in Accounting

<https://www.ubu.es/doctorate-school>

Doctorate School (Administration and Services Building. First Floor, 1 Don Juan de Austria Street, Burgos)

SPECIFIC TRAINING ACTIVITIES

1. Research Seminars in Accounting

Research seminars delivered by lecturers from the participating universities, as well as by nationally and internationally renowned experts invited through funding provided by the doctoral schools, specific calls, and research group resources. These seminars are organised by each participating university and made available online to all students.

Type of activity: Compulsory

Hours:

- Tutorship 1: 45 (FT); 27 (PT)
- Tutorship 2: 45 (FT); 27 (PT)
- Tutorship 3: 45 (FT); 27 (PT)
- Tutorship 4: 27 (PT)
- Tutorship 5: 27 (PT)

Monitoring method: Attendance control and assessment of each student's participation

Mobility actions: Despite the online participation option in the seminars organised by the Doctoral Programme, student mobility among participating universities will be encouraged through the funding provided by the doctoral schools, specific calls, and research group funds.

2. Accounting Research Workshops – Research Plan

Presentation and defence of the research plan.

Type of activity: Compulsory

Hours: Tutorship 1: 1 (FT); 1 (PT)

Monitoring methods: Originality, contribution, and feasibility of the research project

Mobility actions: not applicable

3. Accounting Research Workshops – Research Paper

In-person presentation and defence of the main article derived from the thesis, in a form ready for submission to a reputable international accounting journal. The Academic Committee appoints three lecturers (including the main thesis supervisor) to evaluate the potential of the paper for initiating the review process in a journal deemed suitable for the programme.

Type of activity: Compulsory

Hours: 1

Monitoring methods: Evaluation of the paper's potential for publication in an international academic accounting journal. Students must successfully complete this training activity as a prerequisite for the authorisation of their doctoral thesis defence. In particular, the thesis defence within the PhD Programme in Accounting will be contingent upon a positive evaluation of this activity by the appointed lecturers.

4. Accounting research workshops - attendance

Attendance at workshops in which research plans and research papers are presented and approved.

Type of activity: Compulsory

Hours:

- Tutorship 1: 15 (FT); 9 (PT)
- Tutorship 2: 15 (FT); 9 (PT)
- Tutorship 3: 15 (FT); 9 (PT)
- Tutorship 4: 9 (PT)
- Tutorship 5: 9 (PT)

Monitoring methods: Attendance control and assessment of student participation.

Mobility actions: Despite the online participation option in the workshops organised by the PhD Programme, student mobility among the participating universities will be promoted through funding from the doctoral schools, specific calls, and research group resources.



PhD in Accounting

<https://www.ubu.es/doctorate-school>

Doctorate School (Administration and Services Building. First Floor, 1 Don Juan de Austria Street, Burgos)

5. Accounting research conference

Presentation of a research paper at a national or international conference.

Type of activity: Compulsory

Hours: 20

Monitoring methods: At least one paper must be presented at a conference approved by the Academic Committee.

The public defence of the thesis within the PhD Programme in Accounting is subject to the lecturers' assessment that the article demonstrates potential for acceptance in one of the journals referred to under Activity 3. Students must successfully complete this compulsory training activity as a prerequisite for the authorisation of the thesis defence

Mobility actions: The Academic Committee of the PhD Programme will promote, wherever possible, the use of available funds to support doctoral students' attendance at national and international conferences. These may include support from participating universities, mobility schemes, and resources obtained by research teams.

6. Research stays in international centres of excellence

Three-month stay at an international centre of excellence.

Type of activity: Optional

Hours: 450

Monitoring methods: Approval by the thesis supervisor and the Academic Committee.

Mobility actions: The responsibility for securing financial resources for mobility lies with the students and research group leaders. Nevertheless, the Academic Committee of the Programme will provide guidance and support to students, encouraging their participation in all possible national and international funding calls for research stays and doctoral scholarships.

PROFESSIONAL OUTCOME

There is a growing demand for researchers and lecturers in the field of accounting that existing doctoral programmes fail to meet. Consequently, one of the principal employers of accounting doctorates is **public universities**, which employed a total of 2,274 lecturers in the area of Financial Economics and Accounting (data from the 2020/2021 academic year).

In an era requiring generational replacement, a sustained demand for accounting doctorates is anticipated to fill research and teaching positions at Spanish and European universities.

The three participating universities offer career guidance services to assist graduates in planning their professional trajectories.

