Governance Guidelines for the EAA Doctoral Colloquium (DC)

Adopted by the EAA Management Committee in its meeting on 16 July 2021

1. Objectives

The EAA Doctoral Colloquium (DC) has established itself as a core element in the doctoral training of aspiring accounting scholars in Europe. It seeks to provide a platform for promising doctoral students from diverse fields in accounting research and different backgrounds to interact in a unique environment, connecting both with their future colleagues and with leading faculty across a variety of intellectual traditions.

The main objectives of the DC are:

- To promote European PhD education in accounting;

- To provide students who are particularly promising with feedback on their work in progress and to support them in producing a PhD dissertation of high quality;

- To allow such students to learn from, and network with, each other as well as the DC faculty; and

- To promote the breadth of European accounting research in terms of topics and methodologies.

2. Structure

2.1 Tracks and plenary sessions:

The DC consists of presentations and discussions in parallel tracks and joint plenary activities:

- The parallel tracks provide students with expert feedback on their work in progress, ideally in terms of (1) topic area, (2) methodological approach, and (3) theoretical underpinnings.
- The joint plenary activities expose students to questions, concerns, and issues of the accounting research community more generally, and not least make them aware of the breadth of accounting research.

2.2 Composition of tracks:

Considering the pattern of past student submissions and the goal of promoting breadth, tracks are normally organized around the following themes:

- Corporate reporting and analysis, governance and auditing, and taxation

- Management accounting and information systems

- Social, critical, organizational, and historical perspectives on accounting

These themes shall feature in the DC Call for Applications, so as to signal to prospective applicants that the DC is broad and inclusive. The final track structure in a given year is proposed by the co-chairs, and is subject to agreement by the Management Committee (MC).

3. Governance

3.1 Chairs and faculty:

The DC is chaired by three co-chairs. The co-chairs of the DC are members of the faculty and are responsible for selecting students and other faculty members. The co-chairs are appointed according to the procedure laid down in the EAA Corporate Governance Guidelines for all EAA Committee Chairs. Each co-chair is a recognized accounting scholar who is committed to academic excellence as well as to diversity in accounting research.

Together, the co-chairs represent – in terms of their expertise and research focus – the breadth of accounting research:

- They represent both external (corporate reporting, governance, audit, tax) and internal (management accounting, information systems) perspectives on accounting.
- They represent both quantitative (e.g., archival, survey, experiment, analytical) and qualitative (e.g., case study, ethnography, oral history) methodological approaches to accounting.

About half of the DC faculty members (including the three co-chairs) are pre-confirmed and feature in the DC Call for Applications. The pre-confirmed faculty members should be chosen in a way to signal diversity and to attract applications from different areas of accounting research. To ensure a reasonable fit between research specialisms of the selected students and faculty, the remaining faculty members are invited after students have been selected.

3.2 Role of the Management Committee:

The MC reviews the co-chairs' proposed DC Call for Applications (including the suggested pre-selected faculty members) as well as the suggested track structure and the suggested additional faculty members before these are invited and before the program is finalized. After the DC has taken place, the co-chairs present a report to the MC, which includes aggregate statistics on applications and accepted students.