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Doctoral Education around the Globe

Symposium 2

Mary Barth, *Stanford University*

Ken Trotman, *Un of New South Wales*

John Christensen, *Un of Southern Denmark*

Thorsten Sellhorn, *Ludwig-Max-Un München*

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Dec 1995: first external research assessment

Generally, the performance of the accounting programs have been average or below average (...). The programs generally concentrate on financial accounting and deal substantially with professional issues. (...) The overall picture of accounting research in the Netherlands is gloomy.

(...)

It is difficult to believe that accounting research in the Netherlands will ever flourish substantially on the international scene unless researchers are able to devote their time more fully to research, have a better training and have more access to international networks.²



Reactions

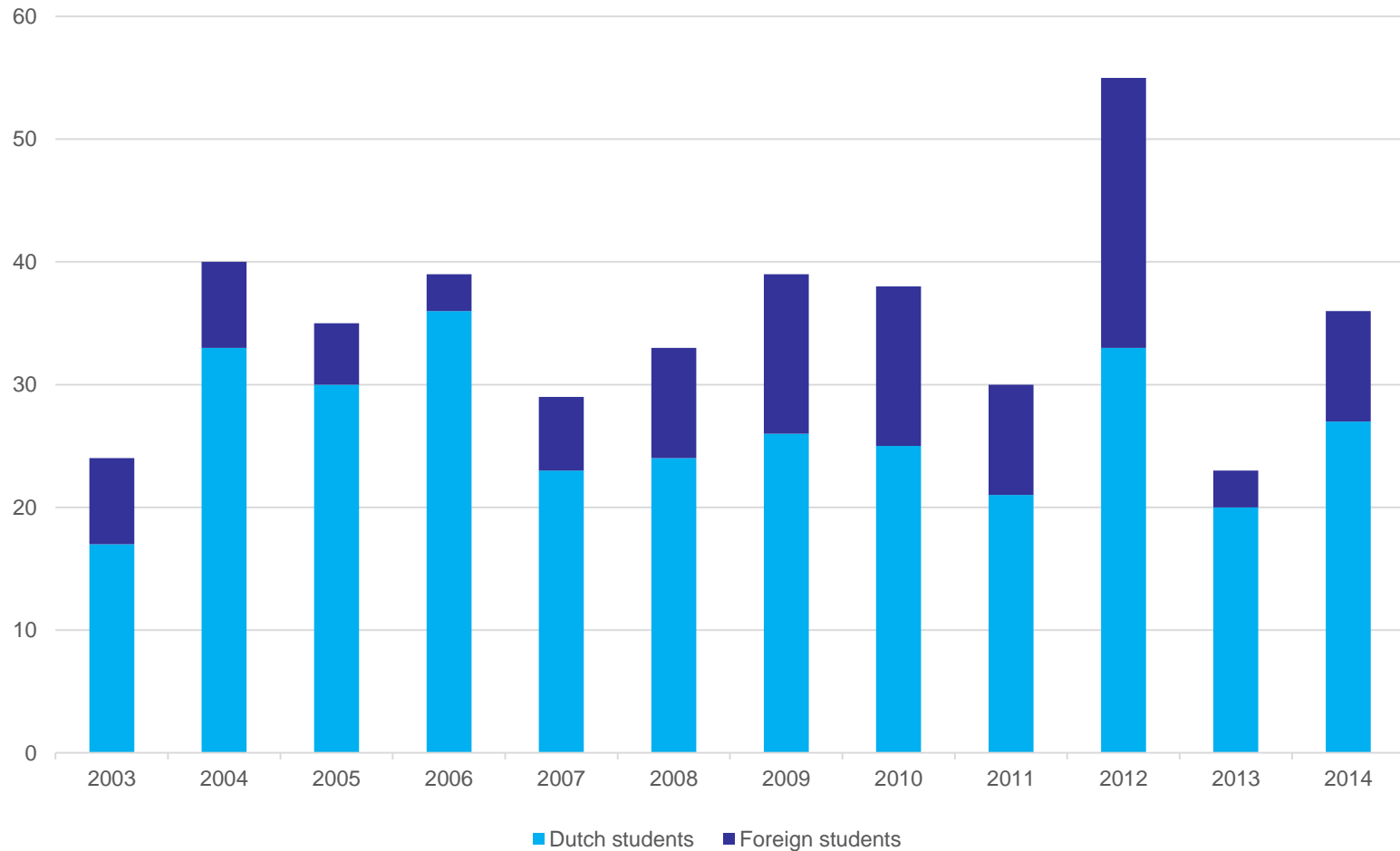
- Research groups started to focus on research by
 - Creating research groups
 - Investing in PhD students and full-time academics
 - Teaming with colleagues abroad
- Special case: Auditing
 - Mainly teaching activities in postgraduate programs
 - Teachers were generally part-time auditors
 - Research was concentrated in the Limperg Institute
- Limperg Institute
 - Founded in 1978 by 5 universities and NBA
 - In 2001: stopped research and started PhD training



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Participants



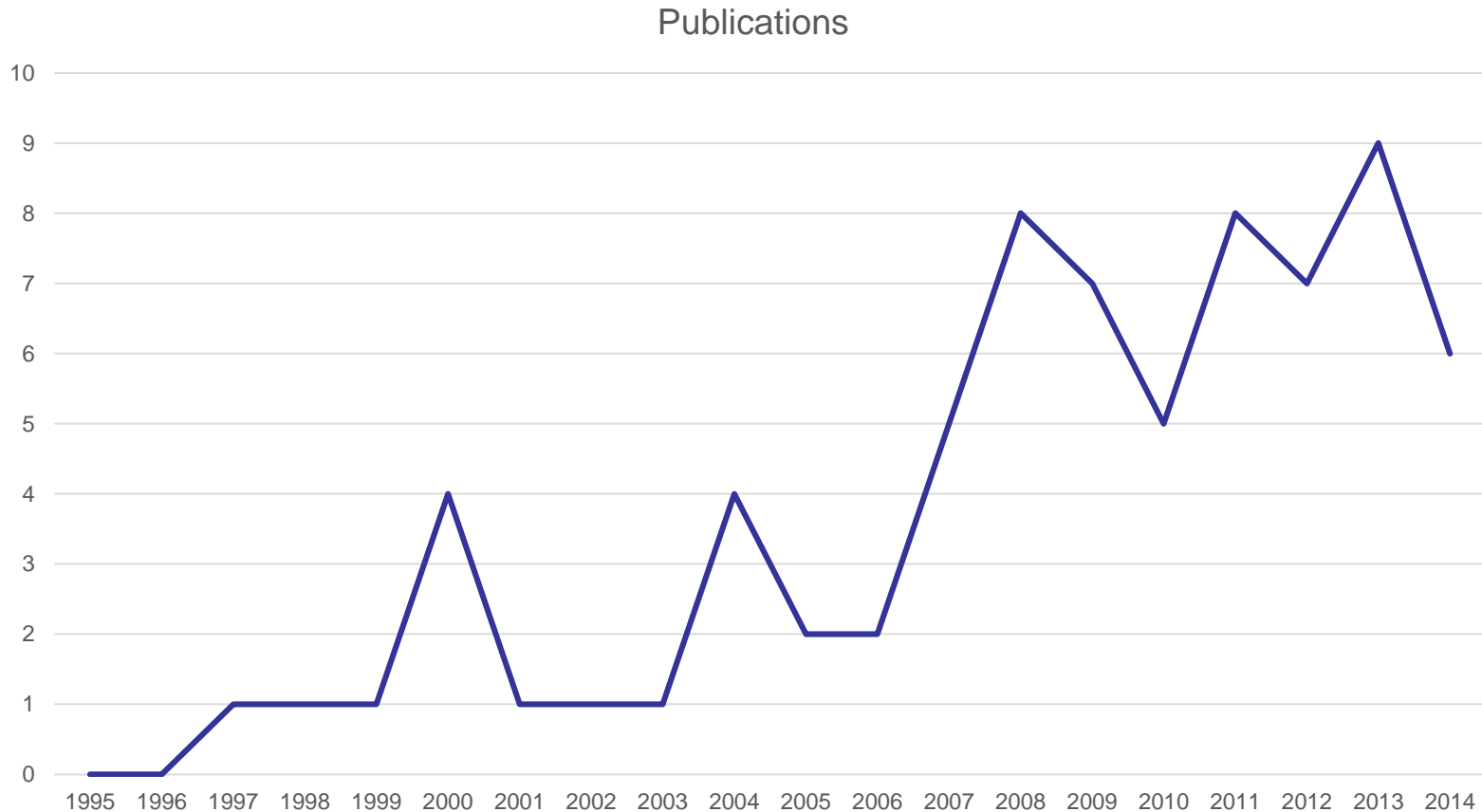


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Top 6 Accounting journals

AOS, CAR, JAE, JAR, RAS, TAR



Source: Moers, 2016



Conclusions

- Critical assessment motivated Dutch academics to focus on high-quality research
- Research programs were restructured
- Limperg Institute created nation-wide PhD program in Accounting and Auditing
- Presence in top Accounting journals has improved
- It really matters how PhD education and research programs are organized!