

Research Fellowships

The PCAOB maintains a Research Fellowship Program that is intended to generate high quality publishable research on topics of relevance to the PCAOB's mission. The program provides a way for the Board to obtain outside perspectives in analyzing data collected by the PCAOB through its oversight activities. Fellows have the opportunity to engage closely with PCAOB staff in the development of research projects and serve as a valuable resource to staff economists.

The PCAOB is currently soliciting interested applicants for research fellowships. Applications are due no later than **December 15, 2018**.

Ideal candidates for fellowship positions include:

- Tenured or tenure-track junior faculty members in economics, finance, accounting, data science or a related area.
- Doctoral students who have completed all course work in a doctoral program in economics, finance, accounting, data science or a related area, and are actively performing research or writing a dissertation.

[Read working papers developed by current and former fellows.](#)

Topics of Interest

The PCAOB is interested in receiving proposals that will inform efforts to promote continuous improvement in the quality of audit services as highlighted in its [2018-2022 Strategic Plan](#). In particular, the PCAOB is increasingly focused on data analysis and emerging technologies to drive its mission and improve audit quality. As a result, the PCAOB is interested in receiving research proposals in these areas.

Candidates with questions about the scope of the PCAOB generated data available at the PCAOB are encouraged to contact staff at ERA_Fellows@pcaobus.org.

Application Process

Interested candidates are asked to submit the following information to ERA_Fellows@pcaobus.org:

1. A curriculum vitae.
2. A cover letter that summarizes the candidate's qualifications and understanding and interest in the Sarbanes-Oxley Act and the mission of the PCAOB, including a description of the applicant's goals and expectations for the fellowship.
3. One or two research papers or recently published articles on topics relevant to the PCAOB.
4. Two letters of reference sent directly to the PCAOB by the referees.
5. At least one research proposal that:
 - a. Explains the proposed research topic, including the hypothesis to be tested if the project is empirical in nature.
 - b. Demonstrates the scientific merit and rigor of the proposal, including a proposed methodology.
 - c. Describes the nature of data necessary to complete the research, if the research is empirical in nature.
 - d. Provides a research plan that includes an expected timeline of the project.
 - e. Discloses the names of any coauthors.
 - f. Discloses any potential conflicts of interest.

Selection

Applications should be submitted no later than December 15, 2018.

In addition to the PCAOB's internal review, applications are reviewed by an academic proposal review committee. The PCAOB and the committee take into account applicant qualifications, research proposal quality, the nature of nonpublic data requested by the applicant, and the relevance of the proposed research to the PCAOB.

Finalists will be invited to Washington, DC, for interviews in January and February 2019 and successful applicants will be notified no later than March 31, 2019.

Compensation, Benefits, Timing, and Other Relevant Information

The PCAOB considers candidates for full-time and part-time research fellowship positions. Fellows receive a salary commensurate with experience, as well as a competitive benefits package. The PCAOB also considers candidates who may not be in a position to take a paid research fellowship position, but are interested in performing research using PCAOB data.

Fellowships will start in summer 2019, or a mutually agreed-upon date, and continue for 12 months with the possibility of a single one-year renewal.

All access to nonpublic data must be conducted at PCAOB headquarters in Washington or at a [PCAOB regional office](#).

All fellows are required to abide by the PCAOB Ethics Code, which regulates employee conduct, requires financial disclosures, restricts certain outside activities while at the PCAOB, and prohibits the dissemination or disclosure of nonpublic information, among other requirements.

About the PCAOB

The PCAOB is a nonprofit corporation established by Congress to oversee the audits of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, accurate and independent audit reports. The PCAOB also oversees the audits of broker-dealers, including compliance reports filed pursuant to federal securities laws, to promote investor protection.

Our Values

The PCAOB will be a trusted leader that promotes high quality auditing through forward-looking, responsive, and innovative oversight. At all times, we will act with integrity, pursue excellence, operate with effectiveness, embrace collaboration, and demand accountability.

Equal Employment Opportunity

The PCAOB is an equal opportunity employer committed to establishing a diverse workforce.