

CALL FOR COMPETITION FOR A POSITION
Postdoctoral research fellowship in Audit and Accounting

Faculty of Economics and Business Administration, Vilnius University.
Deadline for document submission: April 15, 2025.

Duration: 6-18 months, but no longer than until the 1st of January, 2028.
Supervisor: lead researcher dr. Ranadeva Jayasekera.

The Department of Audit and Accounting invites applications for a Postdoctoral Research Fellow position under the supervision of lead researcher dr. Ranadeva Jayasekera. This role will provide an exceptional opportunity to contribute to high-impact research at the intersection of accounting, finance, and law.

The topic of postdoctoral research fellowship: Environmental accounting for the true impact of a firm's carbon emissions

We see that there is an unambiguous correlation (and plausible causality) between the increase in the wealth creating human activity and the increase in the CO₂ emitted to the atmosphere, where science alarmingly tells us the planet will not be habitable for human life if the global temperature rises (caused by the increased greenhouse gases) above 2 degrees Celsius relative to the preindustrial levels. Tregida and Laine (2022), see a lack of urgency in our response to this climate / environmental emergency and call for research to investigate on the type of environmental accounting numbers would serve in creating positive hope in societies. This is a relatively new and evolving area, and the exact research topic can be developed in conjunction with the supervisor, hence related research themes in this area are encouraged, some of which are listed below.

- I. Innovations in Carbon pricing & Accounting, ETS schemes, carbon arbitrage and their effectiveness
- II. Real options applications in climate finance and its reporting aspects
- III. Relationship between Green bond issuance / green financial innovations and the reduction of firm's emissions/improvement of a firm's environmental performance
- IV. Quantification of biodiversity risk into capital markets

The study should be original listing out important implications to policy makers, lenders and other stakeholders. For example, the research can give policy level recommendation for an equitable carbon tax regime, carbon credits or any tax concessions to incentivise performance, or by lenders in a funding decision, akin to reduced mortgage rates for A+ energy efficient residences.

Expected outcomes of the postdoctoral research fellowship:

Conduct high-quality research aligned with the supervisor's expertise and broader research agenda.
Contribute to writing and publishing in top-tier academic journals (ABS 3 and ABS 4 ranked).
Participate in departmental activities, including seminars, workshops, and mentoring graduate students where applicable.

Required qualifications:

Doctoral degree in social sciences be obtained in 2020-2025.
The dissertation must be defended outside Vilnius University.
Demonstrated potential to publish in high-quality academic journals.
Excellent written and verbal communication skills.

In case the candidates are of equal standing, the following will be considered an advantage:

Publications in Academic Journal Guide 1 and higher-tier journals.

The selection of candidates will be held based on qualitative expert evaluation

Starting at: 1st of May, 2025

Workload: a full-time position.

Official salary: 1960 EUR / month (before taxes). Additionally, up to 200 EUR / month is available for research-related expenses.

Candidates shall submit the following documents:

Research proposal (up to 5 pages).

Postdoctoral research fellowship plan.

Curriculum Vitae.

Certified copies of qualification documents and diplomas.

All documents shall be submitted to karjera@evaf.vu.lt, with 'Postdoc in Accounting' in the subject line.