

PhD Studentships for Academic Year 2026-27

International Centre of Public Accountability (ICOPA)

About the Research Centre

The International Centre of Public Accountability (ICOPA) was established in October 2021 and aims to address issues around accountability and transparency across the public, private and non-profit sectors. The Centre will establish and develop a world-leading research group, able to provide impact and influence academic activities, as well as public policy.

It will investigate these major issues through the lens of accounting, audit, accountability and transparency practices relating to public policy by bringing together researchers inside and outside the university along with leading policy makers and practitioners.

A central aim of the Centre is to bridge academia with policy and practice with a view to uphold the fundamental principles of liberty and democracy. Work has already begun here, both in research and in influencing MPs, supra-national bodies, the profession and others.

Find out more at: [International Centre of Public Accountability - Durham University Business School](#)

Topics

- Performance measurement and impact reporting in non-profit organisations (including government and charities) to explore changes, practice, perceptions and behaviours of the main stakeholders in the field. The research can adopt both qualitative and/or quantitative methods.
- Performance audit in public-sector and non-profit organisations (including government and charities) to explore changes, practice, perceptions and behaviours of the main stakeholders in the field. This can include the use of both qualitative and/or quantitative methods.
- The historical role of audit in the public sector, including its relationship to Parliaments, Government bureaucracies and other stakeholders and the development of audit practices and techniques.
- Accounting, Auditing and Accountability Arrangements in the public sector and/or non-profit sector.

- The payment to governments phenomenon: natural resources governance, tax justice and beyond
- Localised institutional analysis of accounting, accountability and governance within not for profit entities, including but not limited to NGOs and public sector organisations.
- Topics that explore accounting and accountability issues within NGOs and the public housing sector. Topics focused on the extractive sector, housing, and prisons.

Potential Supervisors:

[Professor Mariannunziata Liguori](#)

[Professor Laurence Ferry](#)

[Professor Jim Haslam](#)

[Dr Henry Midgley](#)

[Dr Mercy Denedo](#)

[Dr John Millar](#)

[Dr Tassiani Dos Santos](#)

[Professor Chaudhry Ghafran](#)

[Professor Florian Gebreiter](#)

Key References:

<https://www.durham.ac.uk/business/research/centres/icopa/research-profile/publications/>