

**RECTORAL RESOLUTION OF FEBRUARY 27, 2024,
CALLING FOR A GRANT FOR HIRING PREDOCTORAL
RESEARCH STAFF IN TRAINING ASSOCIATED WITH A
'KNOWLEDGE GENERATION PROJECT 2022**

The Ministry of Science and Innovation, together with the State Research Agency, convened, through the Order of December 30, 2022, the 'Knowledge Generation Projects' call and predoctoral research staff training actions associated with these projects, within the framework of the National Plan for Scientific, Technical, and Innovation Research 2021-2023.

The aforesaid Order, which includes predoctoral contracts grants co-financed by the European Social Fund Plus (ESF+), establishes in its Article 12 that the grantee entities are responsible to carry out the evaluation and selection process for the staff hired as research personnel in training. This process must guarantee the principles of competition, publicity, and transparency, and it can be conducted prior to the publication of the award resolution.

The Universidade de Vigo has completed the selection of research personnel in training for each of the granted projects through the R.R. of 09/29/2023, but in the project PID2022-139974NB-I00 a resignation has been made, and it is not possible to hire the person on the waiting list because of not meeting the requirements. In accordance with the aforementioned Order and taking into account the Galician Subsidies Law 9/2007, the applicable provisions of the General Subsidies Law 38/2003 of November 17, and its implementing regulations, under the powers conferred by the Organic Law 2/2023 of March 22, of the University System, and the Article 81 of Decree 13/2019 of January 24, which approved the statutes of this university,

THIS RECTORATE RESOLVES:

Publish the call for hiring predoctoral research staff in training associated with 'Knowledge Generation Projects 2022' *PID2022-139974NB-I00 Accounting and management control in small businesses and startups: implications in a high uncertainty context* in accordance with the regulatory provisions outlined in the annexes of this call.

Against this resolution, which concludes the administrative proceedings may be lodged a contentious-administrative appeal within a period of two months from the day following its

publication, in accordance with the provisions of Law 29/1998, of July 13, governing administrative litigation jurisdiction

Interested parties may lodge an administrative appeal for reversal against this resolution, within one month from the day following the publication of this resolution, before the same body that passed it. In this case, a contentious-administrative appeal cannot be lodged until it is explicitly resolved or the contentious-administrative appeal is implied rejected as provided in Article 123.2 of Law 39/2015, of October 1, on the common administrative procedure of public administrations.

The RECTOR

By Delegation Rectoral Resolution 31/10/2023 (DOG of November 10)

The Vice-Rector for Research, Transfer and Innovation

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1. Purpose of the Call

The purpose of this grants call is to select, on a competitive basis, candidates who are currently pursuing their doctoral thesis at the Universidade de Vigo, in order to, based on their qualifications and training, they can become new research personnel in training by a predoctoral contract associated to the 'Knowledge Generation Projects' *PID2022-139974NB-I00 Accounting and management control in small businesses and startups: implications in a high uncertainty context* and actions for predoctoral research personnel training.

2. Characteristics of the Grants

A grant is called for hiring predoctoral research personnel, with a duration of 4 years and no possibility of extension, except when the contract interruption is motivated by any of the situations listed in base twelve of this call.

The period of each contract will begin on the starting date of the contract, which will necessarily be the first day of the corresponding month. According to the Order of 30/12/2022, the incorporation must take place within a maximum period of three months.

This grant establishes a temporary contractual relationship and do not imply any subsequent commitment to join the Universidade de Vigo.

The total maximum allocation for each contract, which includes social costs, is 111,758.00 euros distributed as follows:

	Annuity 1	Annuity 2	Annuity 3	Annuity 4	Total
Contract	21.923 €	23.137 €	28.575 €	28.575 €	102.210 €
End of Contract Compensation	566 €	606 €	758 €	758 €	2.688 €
Research Stays					5.860 €
Doctoral Enrollment					1.000 €
Total					111.758 €

The contract will be uniquely linked to the research project listed in Annex II of this call

Funds allocated to this action will be charged to the budget application chapter I (PP 0000 421S 140.06 'Subsidized Research Personnel - MEC') and to application 00VI 131H 481.03 'FPI Stay Scholarships'.

3. Requirements for applications submission.

Applicants must meet the following requirements:

- a) Be enrolled in a full-time doctoral program at the Universidade de Vigo for the academic year 2023/24 or be in a position to enroll at the time of contract formalization.
- b) Not having initiated their pre-doctoral training with funding from other grants designated for pre-doctoral training through the development of a doctoral thesis awarded under the State Plan for Scientific and Technical Research or any of the previous national plans.
- c) Do not hold a doctoral degree

4. *Instructing body*

The Vice-Rector's Office for Research, Transfer and Innovation is responsible for the management and instruction of the award procedure and will be assisted by the Human Resources Section of the Research and Development Support Service as the management unit.

5. *Contents of the Applications*

Applications should be addressed to the Rector of the Universidade de Vigo, together with the following documentation:

- a) Application form according to Annex IV.
- b) Copy of passport only for non-EU citizens who use the exceptional procedure indicated in the last paragraph of the sixth base.
- c) Copy of the academic certifications of the university degrees held or of the courses passed on the date of submission of the application issued and provided by the corresponding academic entity stating the qualifications obtained.
- d) Equivalence of average grades of university studies carried out in foreign institutions, duly signed, only for foreign degrees.
- e) Abbreviated curriculum vitae according to the standardized template at <https://cvn.fecyt.es/>, which must specifically include scientific and technical contributions and mobility and internationalization.

- f) Brief report stating the doctoral thesis project signed by the candidate and by the person who directs or will direct the thesis.
- g) Declaration of being up to date with tax obligations and social security payments and having no outstanding debts with any public administration

6. Formalization of applications and deadline for submission.

The application submission period will be ten working days, starting on the day following the publication of this call on the notice board of the Universidade de Vigo.

The application form together with the documentation required in the bases of this call must be submitted through the electronic headquarters of the Universidade de Vigo at the following address <https://sede.uvigo.gal/> through the procedure "SFPI-Ayudas FPI", by clicking on the button "Start processing".

As an exception to this procedure, only non-EU nationals may use alternative means to access the electronic headquarters. To do so, they must initiate the process by sending an email to estranxeiros@uvigo.gal before submitting their application and with sufficient time before the application deadline.

7. Substantiation of applications

Once the applications have been received, and the files have been reviewed in accordance with the provisions of the bases of this call, a provisional resolution of persons admitted and excluded will be issued with the cause of exclusion if the documentation submitted is incomplete or contains rectifiable errors and the applicants will have a period of ten working days to rectify the lack or submit the required documents. Failure to do so, it will be understood that the applicant desists from his application prior resolution issued in accordance with Law 39/2015 of October 1.

Any objections must be submitted through the electronic headquarters of the Universidade de Vigo at the following address: <https://sede.uvigo.gal/>, using the 'SXER-Objections' procedure.

During the period of correction, it will not be possible to reformulate the applications submitted.

8. *Evaluation and selection of applications.*

Applications will be evaluated by the specific committees designated for each of the available positions, based on the following criteria and sub-criteria detailed in annex III:

Criterion 1: Academic and/or scientific-technical background of the candidate: up to 50 points.

Sub-criterion 1.a). Scientific and Technical Contributions (up to 45 points). The academic record and other curriculum merits listed in the CVA will be evaluated, as well as their relevance to the tasks to be performed based on the candidate's training and professional experience.

Sub-criterion 1.b): Mobility and Internationalization (up to 5 points): The relevance and impact on the candidate's research trajectory of their stays in national and international institutions, as well as in the industrial sector, will be evaluated, considering the prestige of the hosting entity and the activities carried out during these stays.

Criterion 2. Suitability of the candidate for the research activities to be undertaken (up to 50 points). The suitability of the candidate for the program, project, or research activities to be carried out will be evaluated based on their previous education and experience. In this regard, the added value that the completion of the project will bring to their research career will be considered, as well as the added value to the host institution and team.

For the evaluation of merits, only the information contained in the CVA and in the academic certifications of the university degrees or studies completed will be taken into account.

The specific evaluation committees will prepare a report for each application describing the evaluation and selection process and justifying the suitability of the selected person based on the published criteria and sub-criteria

Likewise, it will propose the hiring of the selected person and will create a waiting list ordered by the scores obtained.

9. *Awarding of grants.*

The Vice-Rector for Research, Transfer, and Innovation, upon reviewing the proposal from the specific evaluation committees, will issue a provisional and motivated resolution regarding the allocation and denial of the grants. Interested parties may submit objections to this resolution, with a period of 10 business days for this purpose, counted from the day following the publication of the proposal through the means indicated in the twentieth base.

Once the allegations presented have been examined, the Vice Rector will issue the definitive resolution of concession, which will express the list of grants awarded, denied and, if applicable, the waiting list.

Against this resolution, which concludes the administrative process, an appeal may be lodged before the contentious-administrative jurisdiction, within a period of two months from the day following its publication, in accordance with the provisions of Law 29/1998, of July 13, regulating the contentious-administrative jurisdiction.

The interested parties may choose to lodge a administrative reconsideration appeal against this resolution, within a period of one month from the day following its publication, before the same body that issued it. In this case, a contentious-administrative appeal may not be lodged until it is expressly resolved or there is a presumptive dismissal of the appeal for reconsideration filed, as provided in Article 123.2 of Law 39/2015, of October 1, on the common administrative procedure of public administrations.

10. Contractual modality

The selected person will be hired under the pre-doctoral contract modality regulated in Article 21 of Law 14/2011, of June 1 and Royal Decree 103/2019, of March 1, so they must meet the requirements to perform the aforementioned contract and have active enrollment at the Universidade de Vigo at the time of formalization.

If the selected person has previously been hired under the predoctoral contract modality, the contract duration cannot exceed the maximum established in section c of the same Article 21 of Law 14/2011.

Under no circumstances may be hired persons who hold a doctoral degree from any Spanish or foreign university.

11. Postdoctoral Orientation Period.

The hired person will have access a postdoctoral orientation period (POP) with a maximum duration of twelve months, intended for their professional improvement and specialization, when they obtain their doctoral degree during the implementation period of the grant.

12. *Contract interruptions*

The interruption and extension of the contract may be requested due to any of the situations listed in the fourth paragraph of Article 21.c) of Law 14/2011, of June 1, for which purpose the Research

and Development Support Service must be notified of the cause for the interruption within a maximum period of ten working days from the day on which it occurs.

In the case of temporary incapacity due to pregnancy-related causes, it is possible to request the interruption and extension of the contract for the duration of the temporary incapacity. In all other cases of temporary incapacity, the interruption and extension of the contract can only be requested when the duration is for a period of at least 2 consecutive months

Interruptions due to causes other than those mentioned earlier or those communicated outside the established timeframe may not result in the interruption and extension of the contract.

13. Stays in R&D centers.

The funding of stays conducted by the hired person throughout the grant implementation period, both during the pre-doctoral phase and the POP, at R&D centers different from the ones they are affiliated with, is aimed at enabling them to engage in activities that will enhance their training, boost the development of their doctoral thesis, and further solidify their research expertise.

The stays should ensure a level of mobility and/or internationalization that the candidate had not previously achieved through academic training or other factors such as residence or nationality, and in no case should they result in a delay in the completion of doctoral studies. During the POP phase, these stays can be used to supplement pre-doctoral training and guide future lines of work for the postdoctoral stage.

The stays may be carried out at other R&D centers, whether public or private, including companies, whether foreign or Spanish, as long as these centers are located in a different locality from the one where the activity is being conducted.

The minimum duration of the stays shall be one month without interruption, starting from the date of incorporation into the host center and within the grant implementation period. The performance of the stay must be communicated to the Research and Development Support Service by sending an information message about the intention to undertake it at least one month before the start.

14. *Rights and duties*

The grant recipient is obligated to use the grant for the purpose for which it was awarded and to fulfill the obligations specified in Article 14.1 of Law 38/2013, of November 17, on general subsidies, which are applicable to them.

The predoctoral research staff may participate in teaching activities for training purposes, up to a maximum of 180 hours during the entire contract period, with an annual limit of 60 hours, subject

to approval by their doctoral thesis supervisor and upon the proposal of the relevant department, which will be included in their Teaching Offer Plan (POD). The teaching provided shall be limited to practical instruction or substitute teaching and shall not include full responsibility for a subject or discipline.

They shall also be entitled to the specific rights and obligations set out in Articles 12 and 13 of Royal Decree 103/2019, of March 1, approving the Statute of Predoctoral Research Staff in Training.

15. *Incompatibilities*

Contracts funded through these grants will be incompatible with the existence of any other employment contract and the receipt of any amount that has a salaried nature, when this would detrimentally affect the research and training purpose of the grant and/or occurs during the same schedule. They are also incompatible with receiving other grants with a similar purpose.

However, the predoctoral research staff in training may receive non-salaried supplements from the associated R&D project, as well as supplementary grants to promote the mobility of research personnel, provided that these grants do not involve the formalization of employment contracts or other grants intended for attending conferences, meetings, or scientific events. In any case, the activities resulting from the aforementioned grants should not undermine or interrupt the purpose of the predoctoral grant.

16. *Scientific and Technical Monitoring*

The predoctoral research staff in training shall prepare two scientific and technical monitoring reports, an intermediate one and a final one, the latter covering the entire grant implementation period, including the POP phase if applicable, using the available templates on the website of the State Research Agency

The intermediate report will cover the period from their incorporation at the Universidade de Vigo to the twentieth month of the grant, and the final report will cover the remainder of the period until the grant's implementation concludes.

The reports will include a description of the work performed and the fulfillment of the training program during the period covered by the report, as well as, if applicable, a work plan for the remainder of the grant implementation period, with specific reference to the status, progress, and completion of the doctoral thesis. If stays have been carried out, the reports will also include a description of them (host center and group, duration, etc.) and the activities undertaken.

In addition, along with the monitoring reports, the updated curriculum vitae of the hired individual will be attached. The outcome of the evaluation of the intermediate report, to be conducted by the

Scientific and Technical Thematic Programs Subdivision, will be decisive in maintaining the contract's funding. The Universidade de Vigo may request additional monitoring reports beyond those required by the State Research Agency.

17. *Dissemination Duties.*

Predocctoral research personnel under contract have the duty to publicize the public nature of the financing of their contract, making express reference to the call for proposals, to the State Research Agency and to the co-financing by the ESF+ in publications, papers, activities for the dissemination of results and any other action derived from the development of the contract.

For these purposes, the reference to funding by the State Research Agency must be made as follows: 'The contract/publication/result/equipment/video/activity/others is part of grant REFERENCE GRANT, funded by MCIN/AEI/10.13039/501100011033 and by the ESF+ through a contract at the Universidade de Vigo.

18. *Reimbursement*

Failure to comply with the duties outlined in this call or other applicable regulations, as well as any conditions established in the granting resolution, if applicable, will result in the obligation of the grant recipient to fully or partially repay the received grant, along with any corresponding late interest, if applicable.

19. . *Regulatory regime*

This call is subject to the regime of public grants established in Law 9/2007, of June 13, on subsidies in Galicia, and in Decree 11/2009, of January 8, which approves the regulation that develops it, as well as Law 38/2003, of November 17, on general subsidies and its implementing regulations

Furthermore, as for what is not provided in its bases or related to its interpretation, it is informed by the Order approving the early processing call for the year 2022 of the grant award procedure for 'Knowledge Generation Projects' and the actions for the training of predocctoral research staff associated to those projects, within the framework of the State Plan for Scientific, Technical, and Innovation Research 2021-2023 and its regulatory bases approved by Order CIN/1025/2022, of October 27, which can be consulted at the following link: <https://www.aei.gob.es/convocatorias/buscador-convocatorias/ayudas-contratos-predoctorales-formacion-doctoresas-2022>

20. *Maximum Resolution Period*

The maximum period for resolving and publishing the resolution of the procedure may not exceed six months from the date of the end of the application submission deadline. The expiration of the maximum period mentioned without the resolution being published shall entitle the interested parties to consider the application for the grants as dismissed due to administrative silence.

21. *Advertising*

All resolutions related to this call will be published for notification purposes on the notice board and the call board of the Universidade de Vigo, whose links are as follows:

<https://sed.uvigo.gal/public/bulletin/bulletin-index.xhtml>

<https://secretaria.uvigo.gal/uv/web/convocatoria/public/index>

Individual communications that may be necessary can be sent to the email address indicated in the application form without them being considered official notifications.

22. *Data Processing Regime*

In accordance with the provisions of Article 13 of the Legislation (EU) 2016/679, of the European Parliament and of the Council, of 27 April, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Legislation or "GDPR") and with the provisions of Article 11 of the Organic Law 3/2018, of 5 December, of personal data protection and guarantee of digital rights, we inform you that the data you provide in the application, will be treated under the responsibility of the Universidade de Vigo, in order to manage the call for grants for the mobility of research staff of the Universidade de Vigo, 2023 and covered by Law 14/2001, of June 1 of science, technology and innovation and Law 9/2007, of June 13, of Galicia grants.

By participating in this call, the interested parties authorize the Universidade de Vigo to publish their data, in accordance with the principles of publicity and transparency, when this is derived from the nature of this call for grants for the mobility of research personnel of the Universidade de Vigo, 2023. However, in order to prevent risks for the publication of personal data of victims of gender violence, the affected person should communicate this circumstance as soon as possible to the Unidade de Igualdade of the Universidade de Vigo by telephone 986 813419 or email igualdade@uvigo.gal.

These data will be processed for the time necessary to fulfill the aforementioned purpose and will be retained for the time necessary to determine the possible liabilities that may arise from the aforementioned purpose and the processing of the data.

You have the right to request from the data controller, at any time, access, rectification or deletion of your personal data and the limitation of their processing. You also have the right to object to such processing, as well as to request, except in cases of public interest and/or exercise of public powers, the portability of your data.

You may exercise these rights by means of a request addressed to the rector of the Universidade de Vigo and submitted to the registry of the Universidade de Vigo, or any of the registries indicated in Article 16 of Law 39/2015, of October 1, of the common administrative procedure of public administrations and sent to the General Secretariat of the Universidade de Vigo, Lagoas-Marcosende University Campus, 36310 Vigo (Pontevedra). For further information: <https://www.uvigo.gal/proteccion-datos>

You may also address such request directly to the data protection delegate of the responsible whose identity and contact details are Ana Garriga Domínguez, postal address Faculty of Law, Campus Universitario Lagoas-Marcosende, s/n 32004 Ourense telephone: 988368834, email address: dpd@uvigo.gal.

You also have the right to file a complaint with the Spanish Data Protection Agency (AEPD).

23. *Transparency*

1. In accordance with Article 17 of Law 1/2016, of January 18, on transparency and good governance, with Article 15 of Law 9/2007, of June 13, on subsidies of Galicia and with Article 18 of Law 38/2003, of November 17, General Law on subsidies, the Universidade de Vigo will publish on its official website the list of beneficiaries and the amount of aid granted, as well as any penalties that may be imposed, so that the submission of the application implies the authorization for the necessary processing of the data of the beneficiaries and the aforementioned publicity.
2. Pursuant to the provisions of Article 4 of Law 1/2016, of January 18, on transparency and good governance, the natural and legal persons benefiting from grants are obliged to provide the Universidade de Vigo, after requirement, all the information necessary for compliance by the latter with the duties provided for in Title I of the aforementioned law. However, the publication will not be necessary when the granting body deems that the provisions of Article 15.2.d) of Law 9/2007, of June 13, grants of Galicia are given.

ANNEX II - KNOWLEDGE GENERATION PROJECTS 2022 WITH GRANT FOR PREDOCTORAL TRAINING

POSITION	REFERENCE	IPs	PROYECT TITLE	CENTER	THEMATIC AREA
1	PID2022-139974NB-I00	Ernesto López Valeiras Sampedro	Accounting and management control in small businesses and startups: implications in a high uncertainty context.	Faculty of Business Sciences and Tourism	Economics

ANNEX III

POSITION 1 – PID2022-139974NB-I00

PROJECT NAME: ACCOUNTING AND MANAGEMENT CONTROL IN SMALL BUSINESSES AND STARTUPS: IMPLICATIONS IN A HIGH UNCERTAINTY CONTEXT.

Brief description of the tasks that the hired predoctoral research staff will develop: The objective of this project is to analyze the role of Management Accounting and Control Systems in relation to labor welfare, digital transformation, financing, and sustainability. The main tasks will include literature review, questionnaire design, data collection, database preparation, statistical analysis, and manuscript writing

Principal Investigator: Ernesto López-Valeiras Sampedro

Thematic area: Economics

Evaluation criteria:

CRITERIA 1. ACADEMIC OR SCIENTIFIC-TECHNICAL BACKGROUND		
Subcriteria	Concept	Maximum score
Scientific and technical contributions	Academic record	25
Scientific and technical contributions	Participation in conferences	10
Scientific and technical contributions	Other scientific and technical contributions	10
Total subcriteria		45
Mobility and internationalization	Stays and other mobilities	5
Total subcriteria		5
Total criteria		50

CRITERIA 2. ALIGNMENT WITH THE RESEARCH ACTIVITIES OF THE PROJECT	
Concept	Maximum score
Suitability of the candidate based on their training	10
Suitability of the candidate based on their previous experience	10
Added value for the research career of the hired person	15
Added value for the receiving centre or team	15
Total criteria	50

Selection Committee:

SELECTION COMMITTEE	
Chairmanship	Ernesto López-Valeiras Sampedro, senior lecturer at the Department of Financial Economics and Accounting of the Universidade de Vigo

Secretariat	Mercedes Mareque Álvarez-Santullano, senior lecturer at the Department of Financial Economics and Accounting of the Universidade de Vigo
Member	Beatriz González Sánchez, senior lecturer at the Department of Financial Economics and Accounting of the Universidade de Vigo
Alternate	David Naranjo Gil, full professor at the Department of Financial Economics and Accounting of the University Pablo de Olavide of Sevilla