



GENERAL CURRICULUM FOR EDUCATION AT POST-GRADUATE LEVEL IN ACCOUNTING AND CONTROL

**Board of the Faculty of Humanities and Social Sciences
2007-10-23**

1 Subject area

The Accounting and Control research field comprises accounting, financing, investment, cost and revenue analysis and models for decision making. Accounting includes both internal and external accounting. Control refers to control in organisations at the strategic, tactical and operational level. The subject also includes development, implementation and use of models for financial control.

2 Programme curriculum

Education at post-graduate level in Accounting and Control that concludes with a licentiate degree comprises a total of two years' full time study (120 higher education credits) and consists of a study programme that gives 37.5-60 higher education credits and a licentiate thesis that gives 60-82.5 higher education credits.

Education at post-graduate level in Accounting and Control that concludes with a doctorate comprises a total of four years' full time study (240 higher education credits) and consists of a study programme that gives 75-120 higher education credits and a doctoral thesis that gives 120-165 higher education credits.

An individual study programme is drawn up for every post-graduate student (according to a fixed [model](#)) where the study programme is specified in detail. The individual study programme is followed up at least once a year by the post-graduate student and his/her supervisor and is then approved by the head of department, as delegated by the faculty board.

3 Eligibility and selection

3.1 General eligibility requirements

As specified in [Section 39 of Chapter 7 of the Higher Education Ordinance](#) and the local guidelines laid down in the [Admission Rules for Post-graduate Education at Luleå University of Technology](#).

3.2 Specific eligibility requirements

Main subject/main area Business Administration, 60 credits/90 higher education credits, basic level, specialisation in Accounting and Control or related subject.

For applicants who achieved basic eligibility before 1 July 2007: Bachelor's degree with main subject as above.

Good skills in oral and written communication in English.



3.3 Selection

As specified in [Section 41 of Chapter 7 of the Higher Education Ordinance](#) and the local guidelines laid down in the [Admission Rules for Post-graduate Education at Luleå University of Technology](#).

For selection for education at post-graduate level in Accounting and Control the following selection criteria apply:

- Knowledge relevant to the project in question
- The quality of the applicant's degree project
- Personal qualities relevant to education at post-graduate level.

4 Examinations included in the education

The education consists of courses and an academic thesis. Examinations included in post-graduate programmes are graded Pass or Fail. Course and licentiate thesis grades are decided by specially appointed teachers ([examiners](#)). Doctoral thesis grades are decided by a specially appointed [grading committee](#).

4.1 Courses

For both the licentiate and doctoral degree in Accounting and Control the post-graduate courses Theory of Science, Qualitative Methods and Quantitative Methods are compulsory. Goal attainment is tested by means of the form of examination specified in the syllabus.

4.1.1 Recognition of prior studies

As specified in the local guidelines laid down in the [Admission Rules for Post-graduate Education at Luleå University of Technology](#).

4.2 Academic thesis

An academic project in the form of a dissertation/thesis in Accounting and Control shall be presented as a homogenous, cohesive academic work (monograph) or a brief summary – comprehensive summary – of academic essays (composite thesis) that the post-graduate student has written alone or together with another person or persons. A composite thesis is the prescribed form unless there are special reasons for another form.

Thesis manuscripts shall be presented at one or more research seminars or be subjected to equivalent review through the agency of the department.

The licentiate thesis is defended orally at a public [licentiate seminar](#) and is graded Pass or Fail. When the thesis is graded both the content of the thesis and the defence of the thesis are taken into consideration. The grade of a licentiate thesis is decided by an [examiner](#) appointed by the head of department.

The doctoral thesis is defended orally at a public [disputation](#) and is graded Pass or Fail. When the thesis is graded both the content of the thesis and the defence of the thesis are taken into consideration. The grade of a doctoral thesis is decided by a [grading committee](#) that is appointed for each thesis.



5 Degree

In Accounting and Control, a post-graduate student who has been admitted to doctoral studies has the possibility to take a licentiate degree after completing a portion giving at least 120 higher education credits of the education that will be concluded with a doctorate.

5.1 Degree objectives

As specified in the [degree description](#) (Higher Education Ordinance, Appendix 2 – Degree Ordinance. See also the appendix below.

5.2 Degree title

A post-graduate student who takes a licentiate degree in Accounting and Control receives the degree title of Licentiate of Philosophy.

A post-graduate student who takes a doctorate in Accounting and Control normally receives the degree title of Doctor of Philosophy.

Requests for another degree title are made according to established [guidelines](#).

6 Entry into effect and interim regulations

The previous general curriculum will cease to apply for post-graduate students who are admitted to education at post-graduate level after 1 July 2007. Post-graduate students admitted before this date may choose to either follow the previous curriculum or transfer to the present curriculum.



Appendix

THIRD LEVEL QUALIFICATIONS

Objectives (Higher Education Ordinance, SFS 1993:100)

1. Knowledge and understanding

For a degree of Licentiate (Licentiatexamen), 120 HE credits, research students must

- demonstrate knowledge and understanding in the field of research, including current specialist knowledge in a defined part of the field and a deeper knowledge of scientific methods in general and of methods in the specific field of research in particular.

For a degree of Doctor (Doktorsexamen), 240 HE credits, research students must

- demonstrate broad knowledge in and a systematic understanding of the field of research, together with deep and up-to-date specialist knowledge in a defined part of the field of research; and
- demonstrate familiarity with scholarly methods in general and with methods in the specific field of research in particular.

2. Skills and abilities

For a degree of Licentiate, 120 HE credits, research students must

- demonstrate an ability to identify and formulate issues, critically, independently and creatively, and proceeding with scientific precision; to plan a limited research project and other advanced tasks and to carry them out using appropriate methods within specified time limits, so as to contribute to the development of knowledge; and to evaluate this work;
- demonstrate an ability to clearly present and discuss research and research results in dialogue with the scholarly community and society in general, orally and in writing, in both national and international contexts; and
- demonstrate the skills required to independently participate in research and development work and to work independently in other advanced contexts.

For a degree of Doctor, 240 HE credits, research students must

- demonstrate an ability to engage in scholarly analysis and synthesis and in independent, critical examination and assessment of new and complex phenomena, issues and situations;
- demonstrate an ability to identify and formulate issues, critically, independently and creatively, and proceeding with scientific precision, and to plan and, using appropriate methods, conduct research and other advanced tasks within specified time limits, and to scrutinise and evaluate such work;
- demonstrate, in a dissertation, their ability to make a substantial contribution to the development of knowledge by their own research;
- demonstrate an ability to present and discuss research and research results with authority, in dialogue with the scholarly community and society in general, orally and in writing, in both national and international contexts;
- demonstrate an ability to identify their need of further knowledge; and



- demonstrate a potential to contribute to the development of society and support other people's learning, both in the field of research and education and in other advanced professional contexts.

3. Judgement and approach

For a degree of Licentiate, 120 HE credits, research students must

- demonstrate an ability to make ethical assessments in their own research;
- demonstrate insight into the possibilities and limitations of science, its role in society and people's responsibility for how it is used; and
- demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

For a degree of Doctor, 240 HE credits, research students must

- demonstrate intellectual independence and scholarly integrity and an ability to make ethical assessments relating to research; and
- demonstrate deeper insight into the potential and limitations of scholarship, its role in society and people's responsibility for how it is used.

4. Scholarly essay

For a degree of Licentiate, 120 HE credits,

- research students must have received a passing grade on a scholarly essay worth at least 60 higher education credits.

For a degree of Doctor, 240 HE credits,

- research student must have received a passing grade on a scholarly dissertation (doctoral dissertation) worth at least 120 higher education credits.