Aims and objectives

General aims for third level education
Third level education shall essentially build on the knowledge that students acquire in first level and second level education or corresponding knowledge. In addition to what applies to first level and second level education, third level education shall develop the knowledge and skills needed to be able to conduct research independently (Higher Education Act, Chapter 1, Section 9 a).

The specific national expected learning outcomes in accordance with the Higher Education Ordinance for the degree of doctor and the licentiate degree can be found in appendix 1 to the general syllabus for the subject.

Course objectives
Knowledge and understanding:
After the course the PhD-student shall demonstrate
- deep knowledge and understanding of different ways of conceptualizing variables and relationships between variables in empirical management accounting research.
- deep knowledge about how models have been and can be built in different theoretical research strands in the management accounting literature.

Skills and abilities:
After the course the PhD-student shall demonstrate
- an ability to independently develop and critically discuss alternative research models for their PhD-work (or other area of expertise) and, based on this, make informed modelling decisions.
**Judgment and approach:**

After the course the PhD-student shall be able to
- critically examine how management accounting phenomena are conceptualized and modelled in the extant literature
- insightfully discuss (in)consistencies between: (i) theoretical stance(s) and empirical modelling, and; (ii) different research models within a specific research area.

**Main content of the course**

The course starts out from a general discussion about what theory is (not), followed by an overview of commonly used approaches to theorizing and modelling in management accounting research. Based on this, it will then be exemplified and discussed in detail how models are built within three strands of the management accounting literature, namely, research based on contingency theory, new institutional theory, and structuration theory. These strands are specifically chosen as they together cover a wide array of approaches to theoretical modelling, including quantitative and qualitative types of modelling, various levels of analysis, and different ways of conceptualizing management accounting phenomena (and other phenomena) and relations between these. The course concludes with an extensive and critical literature review of individual PhD-student’s specific research area and, when appropriate, an in-depth discussion of alternative ways of formulating research models in their thesis work.

**Reading list and other teaching materials**

Compulsory literature sorted by subject area

*What is theory (not)?*

*Theorizing and modelling in management accounting research—an overall framework*

*Contingency theory*
Representative examples of empirical contingency-oriented studies:


*New institutional theory*


Representative examples of empirical diffusion-oriented studies:


*Structuration theory*


Representative examples of empirical structuration studies:


*Required readings for the individual paper*
Some 15 texts from the participant’s research area

*Teaching methods*
Compulsory lectures and seminars, in total three intensive two-day meetings requiring individual studies prior to each meeting.

Research students who have been admitted to a course have the right to receive tuition and/or supervision for the duration of the time period specified for the particular course to which they were accepted. After that, the right to receive tuition and/or supervision expires.

Course language is Swedish or English as necessary.

**Examination methods**

One individually written paper.

A research student has the right to request exemption from a compulsory module. If the module in accordance with the course syllabus can be completed in a different way, the examiner may decide, in writing, that the research student shall be exempt from the compulsory module. Should exemption be granted, the research student shall instead complete a substitute assignment determined by the examiner in his/her decision. The substitute assignment will be assessed by the examiner. Should exemption be refused, the decision may be appealed against (Higher Education Ordinance, Chapter 12, Section 2, point 7).

**Grades**

Examinations included in third level education are to be assessed with one of the grades ‘fail’ or ‘pass’ (Vice-Chancellor Decision no 181/2003, reg. no. CF 392-2003).

Unless otherwise prescribed above, the research student is required to successfully complete all examinations and compulsory modules in order to be awarded the course grade ‘pass’. On this course, the grade ‘pass’ requires: (i) active participation in all lectures and seminars, and; (ii) a ‘pass’ on the individually written paper.

**Re-examination**

Research students who have failed an examination are entitled to a retake. Normally, retakes are offered a certain time period after the first examination was offered.

A research student who has failed an examination twice for a specific course or course module is entitled to request, with the head of school, the appointment of another examiner to determine the grade.

**Admission requirements**
Research students who have been admitted to third level education at a higher education institution in Sweden, or equivalent programme abroad, have basic eligibility for admission to the course.

**Selection**
Priority will be given to students admitted to research studies within the schools within Nordic PhD program in Management Accounting. Any remaining course places will be offered to research students from other higher education institutions.

**Transfer of credits for previous studies and other activities**
If a student at a higher education institution in Sweden has successfully completed a certain higher education programme, the student is entitled to credit for this when studying at another higher education institution. This does not, however, apply if there is a substantial difference between the educational programmes.

The same applies to students who have successfully completed a certain educational programme at a university or other institution of higher education in Denmark, Finland, Iceland or Norway or in an entity that is party to the Council of Europe Convention of 11 April 1997 on the Recognition of Qualifications concerning Higher Education in the European Region (Swedish Treaty Series 2001:46), or at the Nordic School of Public Health.

A student is entitled to credit for an educational programme other than one referred to in Section 6 if the knowledge and skills that the student cites are of such a nature and of such a scope that they essentially correspond to the educational programme toward which they are intended to give credit. A student may also receive credit for corresponding knowledge and skills acquired in the course of working activities.

The higher education institution is to consider whether previous education or activities can be accepted for credit (Higher Education Ordinance, Chapter 6, Sections 6-8).