Accounting

Code: 22

Responsible professor: Lasse Niemi

The PhD Program in accounting at Aalto BIZ offers interdisciplinary training that develops the student’s skills in conducting both financial accounting and management accounting research. As an academic field, accounting is a multidisciplinary subject that focuses on understanding and studying the role of accounting information in the economy and society. Accounting draws from many fields and disciplines: Financial accounting is aligned with economics and finance more closely than ever before while organizational and sociological theories contribute to management accounting.

The PhD Programme in accounting at Aalto BIZ provides students with in-depth knowledge of current accounting research and research methodology with the aim of enabling the students to contribute to scientific knowledge in their field of study from an international perspective. In practice this goal translates into students’ ability to publish their research in high-quality academic accounting journals. To help achieve this goal, students work closely with accounting faculty.

Faculty research at Aalto BIZ represents a broad spectrum of interests and research methods in the areas of financial and management accounting. The emphasis of research in financial accounting is on financial reporting and analysis, broadly defined. Recent research addresses various topics in international accounting (IFRS), auditing, and corporate governance. Research in the field of management accounting focuses on cost management, management control systems, performance measurement, and capital investment decision making. Recent research topics include, for example, the use and role of management accounting information in the Finnish healthcare sector.

Degree requirements

Common studies 12 ECTS

Common studies are listed on Common core studies.

Specialization area studies 48 ECTS

Specialization area studies (48 cr) include Common studies in specialization area (business) (12cr) and Disciplinary studies (Accounting) (36 cr).

Disciplinary studies in Accounting 36 ECTS

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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>ECTS</th>
<th>Notes</th>
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<tbody>
<tr>
<td>22L 311 11</td>
<td>Overview of Financial and Management Accounting Research</td>
<td>6</td>
<td>(mandatory reading seminar organized by the department every two or three years when a sufficient number of participants exists).</td>
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<td>doctoral courses in accounting organized for example by EIASM, KATAJA (National Graduate School of Business), or the department itself. The disciplinary studies may also include no more than two literature exams or, alternatively, no more than one literature exam and one working paper in the field of the student’s study. The courses, the reading lists for the literature exams as well as the topic and the extent of the working paper to be written have to be agreed upon in advance with the student’s supervisor and accepted by the professor in charge of post-graduate studies in accounting.</td>
<td>30</td>
<td>Active participation and presentations in research seminars organized by the department.</td>
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<tr>
<td>22L 200 11</td>
<td>Research seminar</td>
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<td>Active participation and presentations in research seminars organized by the department.</td>
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Methodological Requirements and Recommendations

Students wishing to pursue doctoral studies in accounting at Aalto BIZ are expected to have taken methodological courses already in their master’s level studies. In addition, depending on their specific research area, students are recommended to take at least one advanced course on quantitative or qualitative research methods in their disciplinary studies (see item 3 above).

Complementary Studies in Accounting

Doctoral students with a non-accounting major for their master’s degree are obliged to complement their studies by taking at least three optional master’s level courses in accounting offered by the Aalto BIZ (18 ECTS credits) and by writing a concise thesis on an accounting topic or writing research papers (12 ECTS credits). These minimum requirements may be augmented on an ad hoc basis depending on each student’s background.

Contact
Accounting programme is organized by Department of Accounting & Business Law

Doctoral studies in Accounting: Professor Lasse Niemi (firstname.lastname@aalto.fi)

Other contact information is listed on page Contact.