

Guidelines for Doctoral Students at the Department of Accounting, National Chengchi University

Article 1: Duration of study

The maximum duration of study of doctoral students shall comply with regulations of the Ministry of Education (MOE) and National Chengchi University (NCCU) (2-7 years). A master's student who advances directly to a doctoral program shall comply with the aforementioned duration of study, which shall commence starting from the date the study begins.

Article 2: Course selection proposal

Within two months after the first semester starts, doctoral students must request that a full-time teacher serve as their advisor for course selection (each course selection advisor may advise at most one doctoral student each year). Within one year after taking courses, the course selection proposal approved by the course selection advisor must be submitted to the Doctoral Program Committee for future reference.

Article 3: Prerequisite Course

- I. Intermediate Accounting (6 credits)
This is the prerequisite course for Advanced Accounting Research. Students who have not taken the course before must complete Intermediate Accounting (1) and (2).
- II. Cost and Management Accounting (6 credits)
This is the prerequisite course for Advanced Management Accounting Research. Students who have not taken the course before must complete Management Accounting (1) and (2).
- III. Auditing (6 credits)
This is the prerequisite course for Advanced Auditing Research. Students who have not taken the course before must complete Auditing (1) and (2).
- IV. Students who have obtained a CPA certificate are not required to take the abovementioned prerequisite courses.

Article 4: Basic courses (6 credits)

Students are divided into full-time and part-time students based on their admission channel:

- I. Full-time students (including Overseas Chinese students, foreign students, and Chinese students) shall complete the following basic courses (required courses are determined by the Department):
 1. Econometrics courses (1) (3 credits in total)
 2. Microeconomics courses (1) (3 credits in total)
- II. Part-time students: Required research methodology courses shall be separately determined by the Department.
- III. The department and teacher of basic courses that doctoral students must take that semester will be determined by the Doctoral Program Committee before course selection.

- IV. Doctoral students may apply for exemption from basic courses that they completed or taught within five years before enrollment, but must gain approval from the Doctoral Program Committee after taking an exam.

Article 5: Core Courses

Doctoral students shall complete the following core courses of the Department:

1. Advanced Management Accounting Research (3 credits)
2. Advanced Accounting Research (3 credits)
3. Advanced Auditing Research (3 credits)

Article 6: Accounting Seminar (4-8 credits)

- I. Full-time students (including Overseas Chinese students, foreign students, and Chinese students):
 1. Must take and pass the course “Accounting Seminar” in the first to eighth semester after students begin taking courses. If students fail to pass the course, they must complete the course before graduation.
 2. Doctoral students must turn in a comment and question written in English on one page each before each class, and ask the question during class as the basis for scoring.
 3. Students who are receiving scholarships from the Ministry of Education or the Graduate Student Study Abroad Program of the Ministry of Science and Technology may apply for credit transfer for the seminar.
- II. Part-time students: Must take and pass the course “Accounting Seminar” for four semesters.

Article 7: Accounting Directed Study (2 credits)

- I. During the summer between the first and second year and between the second and third year, doctoral students must complete two summer papers (must obtain preliminary results) with different topics advised by different full-time teachers at the Department, and must report the summer papers during the seminar of the Department’s doctoral program or the College of Commerce’s research publication camp.
- II. The course “Directed Study” will be offered in the second semester of the first year and the second semester of the second year.

Article 8: Elective courses (9 credits)

- I. Full-time students (including Overseas Chinese students, foreign students, and Chinese students):
 1. Required elective courses (3 credits) include the following courses; choose one out of the four courses:
 - ① Econometrics (2)
 - ② Multivariate analysis
 - ③ Time series

④ Experimental design

2. Other master's and doctoral program courses of other departments or elective courses of the Department's doctoral program, which are related to the doctoral dissertation or research topic, that require approval from the course selection advisor or dissertation advisor.

II. Part-time students: Freely choose elective courses with a total of 9 credits.

Article 9: Final grade assessment of core courses

- I. Before the end of the semester, core courses must hold a final written examination. The course instructor must submit doctoral students' reports, course performance, and final examination score to the department office for future reference.
- II. The passing score for core courses is 70 points. If doctoral students fail any course, they must retake the examination until they pass.
- III. Ph.D.. Candidates: Doctoral students must take and pass three core courses and "Accounting Seminar" to become a Ph.D.. candidate.

Article 10: Part-time work outside the University

Doctoral students must report the number of part-time work hours outside the University to the department office at the beginning of each semester, including: the name of the organization at which they are serving, nature of work, and number of work hours each week. The application form must be signed by the supervisor of the organization they are serving at, and submitted to the department office for future reference. Doctoral students who work part-time for more than four hours each semester may take no more than seven credits worth of courses during the semester (excluding prerequisite courses).

Article 11: Results presentation

- I. Doctoral students must complete the following before graduation:
 - (I) 1 publication in a journal
 1. Publish accounting related research results in a domestic or foreign academic journal recognized by the Department; contents may not be included in the student's doctoral dissertation.
 2. The number of authors of the paper may not exceed four, in which the number of graduate students is limited to two:
 - ① A paper adapted from a master's thesis and co-authored with the original author, and deemed to have made significant contribution by the Doctoral Program Committee is calculated as 0.5 papers.
 - ② A paper co-authorized by two doctoral students is calculated as 0.5 papers for each student, or as 1 paper for one of the students.
 3. If a paper that is in the revise and resubmit stage of a MOST A+ or A tier international journal, and there is only one author who is a doctoral student, then the student will be deemed to have met this research result requirement.
 4. If a paper is published in a MOST A+ or A tier international journal, and there are two authors who are doctoral students, then the paper will be calculated as one paper for each student.

- (II) 1 paper published in an academic conference
 - 1. Publish accounting research results written and personally presented in English in an international academic conference recognized by the Department.
 - 2. This paper may be the same as the publication in a journal.
- II. The paper must be accepted by the journal and published in the conference while the student is studying in the doctoral program.
- III. Please see the Department's "List of Academic Journals and Academic Conferences for Doctoral Students to Publish Research Results" for related rules.

Article 12: Doctoral dissertation

A doctoral dissertation may consist of several research papers related to a specific topic.

Article 13 Thesis advising professor

At least one dissertation advisor must be a full-time teacher of the Department. Teachers of the Department may only advise one doctoral student from each class, from when the doctoral student reports the dissertation advisor and title to the department office until the doctoral student completes the degree examination. Mutual advising is deemed one student. Special cases shall be submitted to the Doctoral Program Committee for discussion.

Article 14 Oral Defense Jury Members

- I. All members of the doctoral dissertation oral defense jury must specialize in the topic of the dissertation submitted by the Ph.D. candidate, and must also have one of the following qualifications:
 - 1. Current professor.
 - 2. Current Academia Sinica academician or former Academia Sinica research fellow.
 - 3. Current assistant professor, associate professor, or Academia Sinica associate research fellow with distinguished academic accomplishments.
 - 4. Holds a doctoral degree and has distinguished academic accomplishments.

"Has distinguished academic accomplishments" in Subparagraph 3 of the preceding paragraph refers to obtaining a Ph.D. "Has distinguished academic accomplishments" in Subparagraph 4 refers to academic publications in academic journals or at conferences within the most recent five years.
- II. The dissertation oral defense jury shall consist of five members. The student's dissertation advisor is an ex-officio member (co-advisors are viewed as one member), two members shall be determined by the advisor and department chair, and the remaining two members shall be selected by the department chair from recommendations made by the Doctoral Program Committee. At least one third of defense jury members (inclusive) must be individuals outside of the University faculty. The jury members shall be reported to the president of the University for appointment.
- III. The Doctoral Program Committee shall recommend two more defense jury members after receiving the (1) first draft of the dissertation provided by the doctoral student and (2) the list of defense jury members recommended by the advisor and department chair.

Article 15 Degree Examination

- I. During the degree examination, all oral defense jury members shall attend the entire process and the oral defense, and the student must receive an oral defense score of at least 70 points from two thirds or more of defense jury members to pass the examination.
- II. Degree examinations must be open to all doctoral students and teachers of the College of Commerce, NCCU.

Article 16 Implementation and revision

These regulations were approved during a department affairs meeting and implemented after being submitted to the Office of Academic Affairs for future reference. The same applies to all subsequent amendments.