

**Guide for the PhD Thesis with Co-supervision:
Accounting and Finance**

1. Holders of recognized postgraduate degrees can be accepted at their request to obtain a Doctoral Degree under co-supervision, in the announced study subjects supervised by the School of Economics, Business and Computer Sciences and the departments "Accounting and Finance" of the University of West Macedonia and "Economics and Business", "**Accounting and Finance**" of Neapolis University Pafos. Neapolis University Pafos, assumes the administrative and organizational responsibility for the elaboration of the doctoral theses. The process of preparing the doctoral dissertations is prepared following the conditions defined in the legislation of the Republic of Cyprus.

2. Applicants must complete the special application form, which is available on the website of the two Universities accompanied by a research proposal on the proposed topic of the doctoral thesis, as well as a detailed curriculum vitae. This research proposal will not exceed 2,500 words (ten pages), will contain the title of the thesis, as well as the main bibliographic references which are directly related to the research subject of the proposed thesis. The content of the proposal should:
 - a. demonstrate the originality of the research proposal taking into account the existing projects and the directions of science
 - b. state the importance of the research proposal in the context of the wider scientific field of the applicant
 - c. Indicate the basic research modules that the applicant will develop based on the thesis development that will be organized and structured, as well as the methodology he/she intends to use
 - d. Identify any problems or difficulties that the applicant anticipates will face during the preparation of the thesis.

3. Applicants may submit scientific papers or scientific activity to prove their competence for scientific research.

4. The competent body of the two universities is the Advisory Committee (AC), which is composed of the institutional heads of the collaborating Universities, according to the Special Cooperation Protocol.
5. The Coordinating Committee will carry out a preliminary examination of the application, the memorandum and the other accompanying documents of the applicant's file, according to the Guide, will validate the subject of the doctoral thesis, the proposed Advisory Committee, as defined by current legislation and will announce the applicant as a PhD Candidate. Otherwise, the Advisory Committee either rejects the request of the candidate with a reasoned decision or asks the applicant to resubmit the research proposal with specific directions and conditions, in order to introduce the proposal for re-evaluation. The Advisory Committee may approve the preparation of the doctoral dissertation in a foreign language.
6. The Advisory Committee for the supervision and guidance of the PhD Candidate is established in accordance with the current legislation of the University which bears the administrative and organizational responsibility, namely Neapolis University Pafos, and is attended by at least two (2) faculty members, as cosupervisors. The other members can be faculty members from the collaborating Universities or another University of the country, or abroad, or an Emeritus Professor of a University, or a researcher of a recognized domestic or foreign research center, holder of a doctoral degree. The members of the committee must have the same or related scientific specialty as the one in which the PhD Candidate is preparing his / her thesis.
7. The time period for obtaining the doctoral degree cannot be less than three (3) full calendar years from the date of appointment of the Three-Member Advisory Committee by the competent bodies of the two collaborating Universities. The maximum duration of the dissertation is set at five (5) calendar years. An extension of another year may be granted in exceptional cases and if this is justified by a detailed report of the Advisory Committee.
8. To graduate from the Program, the doctorate candidate needs to complete 180 ECTS, of which 112 ECTS is for the research part of the program and 60 ECTS for the comprehensive examination, the preparation and presentation of the research proposal, and the writing up of the doctoral dissertation. Doctoral Candidates must attend the "Research Methods" course, which corresponds to 7.5 ECTS, during the first semester of the first year of studies.
9. In special cases, and after a reasoned request of the PhD candidate, a detailed recommendation of the Advisory Committee, it is possible for the AC to decide the suspension of the PhD Candidate for a period not exceeding one year. The suspension time is not counted in the maximum duration of the doctoral thesis.
10. During the preparation of the doctoral thesis, the Advisory Committee, in collaboration with the PhD Candidate, submits a progress report consisting of at least 500 words (2 pages) at the end of each year from its appointment.

11. Any change in the title of the thesis under preparation or any adjustment to the data resulting from the research of the doctoral candidate is possible, provided that it is accompanied by a substantiated recommendation of the Advisory Committee and is decided by the AC
12. During the preparation of their doctoral thesis, PhD candidates must contribute to the educational process, following a suggestion of the supervising professors at the Board of Directors and a decision of the latter. The weekly working time of doctoral candidates may not exceed ten (10) hours.
13. If the Advisory Committee deems that the thesis has been completed in accordance with its guidelines, it initiates the procedure for the final review. The final decision on the candidate's thesis is made by the Examination Committee provided by the legislation of the Republic of Cyprus in which the co-supervisors participate.
14. Prerequisites for the successful completion of the process of preparing a doctoral thesis under co-supervision is:
 - a) Proven participation with assignment in at least one (1) international conference with judges and minutes
 - b) at least two (2) publications on a topic from his / her thesis in valid peerreviewed journals, which belong to the cataloging system, Scopus, Scimago (Q1, Q2, Q3).
 - c) the submission of annual reports in which it is documented by the Advisory Committee, the progress of the doctoral candidate
 - d) the fulfillment of all the academic and administrative obligations deriving from the capacity of the PhD Candidate, in accordance with the provisions of the legislation of the Republic of Cyprus and the letter of acceptance.

In case of non-fulfillment of the above conditions (or some of them), the University has the right not to award the doctoral degree and consequently the deletion of the Candidate.

Attached you will find (on the last page of the Guide) the Gantt Chart with a timetable of activities required for the completion of the doctoral program and which constitutes an integral part of the guide.

15. When submitting their doctoral thesis for review, doctoral candidates should generally state in the Preface the sources from which they drew their information, the extent to which they benefited from the work of others, and the parts of the thesis submitted that are considered original as well as a signed Declaration of Responsibility stating the following:

I declare responsibly that the thesis is entirely my own work and no part of it has been copied from print or electronic sources, translated from foreign language sources or reproduced from the work of other researchers or students. Where I have relied on the

ideas or texts of others, I have tried my best to identify it clearly through the good use of references following academic ethics."

16. The Turnitin policy applies to all stages of the doctoral thesis process, including the application process. The procedure for ensuring plagiarism control 01.310 can be found on the MOODLE "General Information" page under "Policies and Procedures".
17. The submitted copies of the doctoral thesis will be accompanied by a summary of around 400 words and keywords. In case the doctoral thesis is prepared in a foreign language, it should be accompanied by an extensive summary in the Greek language of up to 2,000 words. The text of the doctoral dissertation together with the footnotes and bibliography should not be less than 80,000 words and not exceed 120,000 words.
18. The final decision of the candidate's dissertation is made by the Examination Committee provided by the legislation of the Republic of Cyprus in which the cosupervisors participate. The Committee:
 - 18.1 can approve the doctoral thesis as it has been submitted
 - 18.2 may request minor or major modifications subject to approval
 - 18.3 may refuse its approval
 - 18.4 may, on a case-by-case basis and after justification, modify the conditions for the preparation of the doctoral dissertation
19. In case that minor amendments are requested, the Advisory Committee, acting on behalf of the Examination Committee, shall be empowered, upon receipt of the amendments, to grant final approval. In the event that major amendments are requested, the Examination Committee as a body must approve the amended thesis. In the latter case, the communication of the members of the Examination Committee will be done through electronic means and its decision will be final.
20. Uploading the final doctoral thesis text onto the HEPHAESTUS repository of NUP is compulsory for all the theses prepared within the program, as well as to the National Archive of Doctoral Theses that is maintained and available by the National Center for Documentation and Electronic Content of the Hellenic Republic - only for Greek doctors.
21. The validation of the minutes of the Examination Committee is conducted by the Coordinating Committee of the program.
22. The grading of the doctoral thesis can be with "DISTINCTION", "EXCELLENT", "VERY GOOD" or "GOOD".
23. After the successful defense of the doctoral thesis, the title of the doctoral degree is awarded, as a joint diploma from the two collaborating institutions. The award will mention the status of the doctoral thesis under international supervision of

the collaborating institutions, as well as the title of the thesis, the date of support and the degree of its evaluation.

24. Before the nomination of the candidate as a doctor, he/she must submit two copies of the thesis approved by the Examination Committee and the relevant abstracts. The Secretariat will submit the two copies with their abstracts to the Libraries of the collaborating Universities.
25. Candidates may prepare their doctoral thesis in European or other programs in accordance with the provisions in force. This program will be provided by a special agreement to be signed between the collaborating Universities and Universities abroad. At the end of the program, the doctoral candidate will be awarded a joint degree that will be valid in the States of the participating Universities. The specific procedure of the international doctoral thesis integration program will be defined in a Special Collaboration Protocol.
26. The University has the right to renew this Regulation for reasons of consistency with academic developments and quality assurance provisions.
27. The Doctoral Thesis Guide enters into force from the date of signing the Special Collaboration Protocol.
28. Rubric for Evaluating Thesis Defense and Rubric for Evaluating PhD Thesis

Rubric for Evaluating Thesis Defense (15%)

Attribute	Does Not Meet Expectations	Meets Expectations	Exceeds Expectations
Overall quality presentation (30%)	<input type="checkbox"/> Poorly organized <input type="checkbox"/> Poor presentation <input type="checkbox"/> Poor communication skills <input type="checkbox"/> Slides and handouts difficult to read <input type="checkbox"/> No Slides	<input type="checkbox"/> Clearly organized <input type="checkbox"/> Clear presentation <input type="checkbox"/> Good communication skills <input type="checkbox"/> Slides and handouts clear	<input type="checkbox"/> Well organized <input type="checkbox"/> Professional presentation <input type="checkbox"/> Excellent communication skills <input type="checkbox"/> Slides and handouts outstanding
Overall breadth of knowledge (20%)	<input type="checkbox"/> Presentation unacceptable <input type="checkbox"/> Presentation reveals critical weaknesses in depth of knowledge in subject matter <input type="checkbox"/> Presentation does not reflect well developed critical thinking skills <input type="checkbox"/> Presentation is narrow in scope	<input type="checkbox"/> Presentation acceptable <input type="checkbox"/> Presentation reveals some depth of knowledge in subject matter <input type="checkbox"/> Presentation reveals above average critical thinking skills <input type="checkbox"/> Presentation reveals the ability to draw from knowledge in several disciplines	<input type="checkbox"/> Presentation superior <input type="checkbox"/> Presentation reveals exceptional depth of subject knowledge <input type="checkbox"/> Presentation reveals well developed critical thinking skills <input type="checkbox"/> Presentation reveals the ability to interconnect and extend knowledge from multiple disciplines

Quality of response to questions (30%)	<input type="checkbox"/> Responses are incomplete <input type="checkbox"/> Arguments are poorly presented <input type="checkbox"/> Respondent exhibits lack of knowledge in subject area <input type="checkbox"/> Responses do not meet	<input type="checkbox"/> Responses are complete <input type="checkbox"/> Arguments are well organized <input type="checkbox"/> Respondent exhibits adequate knowledge in subject area <input type="checkbox"/> Responses meet level	<input type="checkbox"/> Responses are eloquent <input type="checkbox"/> Arguments are skillfully presented <input type="checkbox"/> Respondent exhibits superior knowledge in subject area <input type="checkbox"/> Responses exceed level
	level expected of a Ph.D. graduate	expected of a Ph.D. graduate	expected of a Ph.D. graduate
Use of communication aids (20%)	<input type="checkbox"/> Communication aids are poorly prepared <input type="checkbox"/> Too much information included <input type="checkbox"/> Listeners are confused <input type="checkbox"/> Communication aids are used inappropriately	<input type="checkbox"/> Communication aids contribute to the quality of the presentation <input type="checkbox"/> Appropriate information is included <input type="checkbox"/> Listeners can easily follow the presentation <input type="checkbox"/> Some material is not supported by communication aids	<input type="checkbox"/> Communication aids enhance the presentation <input type="checkbox"/> Details are minimized so major points stand out <input type="checkbox"/> Information is organized to maximize audience understanding <input type="checkbox"/> Reliance on communication aids is minimal

Rubric for Evaluating PhD Thesis (85%)

Attribute	Does Not Meet Expectations	Meets Expectations	Exceeds Expectations
Overall quality of theory / science (20%)	<input type="checkbox"/> Arguments are incorrect, incoherent, or flawed <input type="checkbox"/> Objectives are poorly defined <input type="checkbox"/> Demonstrates rudimentary critical thinking skills <input type="checkbox"/> Does not reflect understanding of subject matter and associated literature <input type="checkbox"/> Demonstrates poor understanding of theoretical concepts <input type="checkbox"/> Demonstrates limited originality <input type="checkbox"/> Displays limited creativity and insight	<input type="checkbox"/> Arguments are coherent and clear <input type="checkbox"/> Objectives are clear <input type="checkbox"/> Demonstrates average critical thinking skills <input type="checkbox"/> Reflects understanding of subject matter and associated literature <input type="checkbox"/> Demonstrates understanding of theoretical concepts <input type="checkbox"/> Demonstrates originality <input type="checkbox"/> Displays creativity and insight	<input type="checkbox"/> Arguments are superior <input type="checkbox"/> Objectives are well defined <input type="checkbox"/> Exhibits mature, critical thinking skills <input type="checkbox"/> Exhibits mastery of subject matter and associated literature. <input type="checkbox"/> Demonstrates mastery of theoretical concepts <input type="checkbox"/> Demonstrates exceptional originality <input type="checkbox"/> Displays exceptional creativity and insight
Contribution to discipline	<input type="checkbox"/> Limited evidence of discovery <input type="checkbox"/> Limited expansion upon previous research <input type="checkbox"/> Limited theoretical or applied significance <input type="checkbox"/> Limited publication potential	<input type="checkbox"/> Some evidence of discovery <input type="checkbox"/> Builds upon previous research <input type="checkbox"/> Reasonable theoretical or applied significance <input type="checkbox"/> Reasonable publication potential	<input type="checkbox"/> Exceptional evidence of discovery <input type="checkbox"/> Greatly extends previous research <input type="checkbox"/> Exceptional theoretical or applied significance

(60%)			<input type="checkbox"/> Exceptional publication potential
Quality of writing (20%)	<input type="checkbox"/> Writing is weak <input type="checkbox"/> Numerous grammatical and spelling errors apparent <input type="checkbox"/> Organization is poor <input type="checkbox"/> Documentation is poor	<input type="checkbox"/> Writing is adequate <input type="checkbox"/> Some grammatical and spelling errors apparent <input type="checkbox"/> Organization is logical <input type="checkbox"/> Documentation is adequate	<input type="checkbox"/> Writing is publication quality <input type="checkbox"/> No grammatical or spelling errors apparent <input type="checkbox"/> Organization is excellent <input type="checkbox"/> Documentation is excellent

PhD Dissertation (Gantt Chart)

From the beginning of year 1 to the submission of PhD Dissertation (Gantt Chart):

