

# ACCOUNTING, PH.D.

The PhD Program in Accounting is a research-intensive program that provides excellent preparation for a career in academics. The four-year program is designed to provide the tools needed for long-term success as an accounting scholar in all areas, including research, teaching, and service.

The Culverhouse School of Accountancy's faculty supports students interested in archival/empirical and behavioral/experimental research in auditing, financial accounting, and tax. We seek to admit, train, and graduate students who have initiative, enthusiasm, and a desire to become scholars at major academic institutions.

## Admissions

**Admission recommendations are made by the PhD program committee after considering the applicant background, admission test scores, grade point averages (GPAs), statement of purpose, letters of reference, fulfillment of prerequisites, and an on-campus interview. The GMAT is preferred, but students may choose to take either the GMAT or the GRE.**

- Application Fee
- Resume
- 3 Letters of Recommendation
- A GRE score with a quantitative score  $\geq 162$ , a verbal score  $\geq 160$ , and an analytical writing score  $\geq 4.5$ , GMAT score  $\geq 660$  (old version), or GMAT Focus Edition score  $\geq 615$ .
- A TOEFL score of at least 100, an IELTS score of at least 7.0, or a PTE score of at least 68 for non-native English speakers who are required to submit an English Language test score (see admissions criteria link below)
  - Please note that this program does not accept a Duolingo Test score.

An applicant who is accepted for admission to the Culverhouse School of Accountancy PhD Program will be admitted as a regular full-time in-residence PhD student. The Culverhouse School of Accountancy PhD Program has no other category of admissions.

See the Admission Criteria section of this catalog for more information.

## Curricular Requirements

**The Ph.D. Program in Accounting involves two years of rigorous coursework. In addition to Accounting seminars, students take courses in Statistics and Economics. Depending on their research focus, students often will take additional electives in other departments such as Psychology or Finance.**

Required Courses:		Hours
AC 610	Intro Accounting Res I	3
AC 620	Acctg Research Sem I	3
AC 630	Archival Acctg Research	3
AC 640	Experimental Acctg Research	3
AC 650	Directed Research	3

AC 691	Research Practicum I	3
AC 692	Research Practicum II	3
EC 570	Mathematical Economics	3
EC 610	Seminar In Microeconomic Theor	3
ST 554	Math Statistics I	3
<b>Approved Elective Courses:</b>		<b>15</b>
BER 558	Psychometric Theory	3
EC 660	Game Theory	3
EC 670	Econometrics	3
EC 671	Seminar : Econometrics	3
FI 514	Investments	3
MKT 597	Special Topics In Marketing	3
ST 521	Statistical Data Management	3
ST 522	Adv Statistical Data Mgt	3
ST 531	Data Mining I	3
ST 532	Advanced Data Mining	3
ST 552	Applied Regression Analy	3
ST 553	Appld Multivariate Analy	3
ST 560	Statistical Methods	3
PY 603	Advanced Statistics II	3
PY 650	Cognition and Learning	3
PY 670	Perception And Action	3
PY 693	Seminar:Adv General Py	3

Courses not listed above require permission from the student's faculty advisor.

<b>Dissertation Research Hours (AC 699 - with advisor approval, distributed appropriately throughout the program)</b>	<b>24</b>
<b>Total Hours</b>	<b>69</b>

## Transfer Credit Policy

Graduate School information on Transfer Credit.

## Doctoral Plan of Study Requirement

Early in the graduate program, each student must confer with the appropriate departmental advisor or major professor to select courses, discuss when and by which method the doctoral residency requirement will be completed, discuss research interests, and so forth. Then a Plan of Study must be prepared and submitted to the Graduate School by the time the student has completed 30 coursework hours.

Graduate School information on the Doctoral Plan of Study.

## Comprehensive/Qualifying Examination

- The Second Year Project (Research Practicum II (AC 692, 3 hr.)) is conducted in lieu of a comprehensive field exam. The project should commence *no later* than upon completion of the First Year Project. As with the First Year Project, the second summer paper will be supervised by a faculty member who has agreed to the assignment.

## Admission to Candidacy Requirements

Students are certified by the dean of the Graduate School for Admission to Candidacy for the PhD degree after they have met the following requirements

Successful passing of the second-year paper.

## Dissertation Requirements

A Dissertation Committee contains at least five individuals. At least 20% (no more than 40%) of the committee is to be an external member whose home department is outside of accounting.

The doctoral proposal must be presented to at least 50% of the tenure track accounting faculty. A successful proposal occurs when at least 50% of those in attendance vote "pass". A student has two attempts to successfully pass the proposal. It is recommended that the proposal be presented no later than August 1 at the start of the student's fourth year.

The dissertation is to be presented to the student's entire dissertation committee. The School of Accountancy will follow University procedures regarding IRB, formatting, and submission of the dissertation. A three-paper dissertation will include three working papers. A traditional dissertation is required to be more than one working paper.

## Continuous Enrollment

Graduate School information on Continuous Enrollment.

## Time Limits for Degree Completion Requirements

Graduate School information on Time Limits.

## Student Progress Requirement

The program has two significant research milestones that students must meet before progressing to the dissertation phase. The first year paper, typically a scholarly review of existing accounting literature that addresses a specific research area, is completed by students in their first year and presented by June 30 following their first year of coursework. The second year paper is a complete, original, empirical study undertaken under the direction of the student's faculty advisor. Students must present the second year paper by June 30 following their second year of coursework. Students must successfully present and defend the second year paper before progressing to the dissertation phase.

Writing a dissertation is the final test of research skill. Students must demonstrate an understanding of relevant literature and methodology, and the ability to think independently. Ph.D. candidates must identify an original topic, plan a test of hypotheses, gather data, complete a written version of the dissertation, and defend it at a final oral examination, after which they finalize a document acceptable to the dissertation committee and to the Graduate School.

This policy applies to all prospective and current students enrolled in the Culverhouse School of Accountancy PhD program. This policy is not a contract between PhD students and the Culverhouse School of Accountancy. With the PhD student's advisor, the Culverhouse School of Accountancy PhD Committee evaluates each student throughout the year. The Committee and advisor will perform a written annual evaluation each summer. At this time, the Committee and advisor will evaluate whether the student has demonstrated to the Committee that they have met the academic requirements of the Culverhouse School of Accountancy. The annual evaluation letter will contain a discussion as to whether the student is meeting or not meeting the Committee's expectations. This letter will provide suggestions as to how the student can improve their performance.

This evaluation will include, as appropriate, the student's coursework performance, first and

second-year paper performance, performance in workshops and colloquiums, and the performance during the dissertation idea generation and dissertation proposal. The Committee reserves the right to dismiss a student at any point in the program. Dismissal occurs once the majority of the Committee believes that the student has not met the program's academic standards. Students may be terminated from the PhD program even if they have completed the first or second-year paper presentation or have passed their dissertation proposal. If the Culverhouse School of Accountancy PhD program deems it necessary to dismiss a PhD student, the following procedure will generally be followed:

1. The dismissal will be discussed and documented by the PhD Committee and the student's advisor.
2. The PhD program director will advise the student they are being dismissed from the program and the reason for the dismissal.
3. The Director of the PhD program will provide the student with information regarding the university's counseling services.
4. The student will turn in all University property to the Accounting Assistant.

## Academic Misconduct Information

Graduate School information on Academic Misconduct.

## Withdrawals and Leave of Absence Information

Graduate School information on Withdrawals and Leave of Absence.

## Academic Grievances Information

Graduate School information on Academic Grievances.

## Grades and Academic Standing

Graduate School information on Grades and Academic Standing.

## Graduate School Deadlines Information

Information on Graduate School Deadlines.

## Application for Graduation Information

Information on the Application for Graduation.