

Date Submitted: 11/03/21 11:40 am

## Viewing: **ACCTPH : Business Administration (Accounting), Doctor of Philosophy**

Last approved: 05/24/21 10:54 am

Last edit: 11/03/21 3:28 pm

Changes proposed by: waldie

Catalog Pages Using  
this Program

[Accounting \(ACCT\)](#)

Submitter: **575-2058 7456**      User ID: **waldie Hkuleza**      Phone:

Program Status      Active

Academic Level      Graduate

Type of proposal      Major/Field of Study

Select a reason for this modification

Making Minor Changes to an Existing Certificate or Degree (e.g. changing 15 or fewer hours, changing admission/graduation requirements, adding/changing Focused Study or Track)

Are you adding a concentration?

No

Are you adding or modifying a track?

No

Are you adding or modifying a focused study?

No

Effective Catalog Year      Fall 2022

College/School Code

Walton College of Business (WCOB)

### In Workflow

1. WCOB Dean Initial
2. GRAD Dean Initial
3. Director of Curriculum Review and Program Assessment
4. Registrar Initial
5. Institutional Research
6. ACCT Chair
7. WCOB Curriculum Committee
8. WCOB Faculty
9. WCOB Dean
10. Global Campus
11. Provost Review
12. University Course and Program Committee
13. Graduate Council
14. Faculty Senate
15. Provost Final
16. Registrar Final
17. Catalog Editor Final

### Approval Path

1. 08/24/21 3:00 pm  
Alan Ellstrand (aellstra): Approved for WCOB Dean Initial
2. 08/24/21 5:41 pm  
Jim Gigantino (jgiganti): Rollback to Initiator

## Department Code

William Dillard Department of Accounting (ACCT)

## Program Code

ACCTPH

## Degree

Doctor of Philosophy

## CIP Code

3. 08/28/21 9:17 am  
Alan Ellstrand  
(aellstra): Rollback  
to Initiator
4. 09/02/21 11:33 am  
Alan Ellstrand  
(aellstra): Approved  
for WCOB Dean  
Initial
5. 09/02/21 4:37 pm  
Jim Gigantino  
(jgiganti): Approved  
for GRAD Dean  
Initial
6. 09/03/21 9:31 am  
Alice Griffin  
(agriffin): Rollback  
to Initiator
7. 11/03/21 12:03 pm  
Alan Ellstrand  
(aellstra): Approved  
for WCOB Dean  
Initial
8. 11/03/21 2:39 pm  
Pat Koski (pkoski):  
Approved for GRAD  
Dean Initial
9. 11/03/21 3:28 pm  
Alice Griffin  
(agriffin): Approved  
for Director of  
Curriculum Review  
and Program  
Assessment
10. 11/09/21 12:34 pm  
Gina Daugherty  
(gdaugher):  
Approved for  
Registrar Initial

11. 11/09/21 4:03 pm  
Doug Miles  
(dmiles): Approved  
for Institutional  
Research
12. 11/09/21 5:28 pm  
Gary Peters  
(peters): Approved  
for ACCT Chair
13. 11/11/21 9:11 am  
Alan Ellstrand  
(aellstra): Approved  
for WCOB  
Curriculum  
Committee
14. 11/11/21 9:13 am  
Alan Ellstrand  
(aellstra): Approved  
for WCOB Faculty
15. 11/11/21 9:14 am  
Alan Ellstrand  
(aellstra): Approved  
for WCOB Dean
16. 11/11/21 9:34 am  
Suzanne Kenner  
(skenner): Approved  
for Global Campus
17. 11/11/21 10:23 am  
Ketevan  
Mamiseishvili  
(kmamisei):  
Approved for  
Provost Review

## History

1. Jun 10, 2015 by  
Charlie Alison  
(calison)
2. May 19, 2017 by  
Charlie Alison

(calison)

3. Mar 2, 2020 by  
Karen Boston  
(kboston)

4. Feb 4, 2021 by  
Charlie Alison  
(calison)

5. May 24, 2021 by  
Lisa Kulczak (lkulcza)

52.0201 - Business Administration and Management, General.

#### Program Title

Business Administration (Accounting), Doctor of Philosophy

#### Program Delivery

##### Method

On Campus

Is this program interdisciplinary?

No

Does this proposal impact any courses from another College/School?

No

What are the total      67  
hours needed to  
complete the  
program?

## Program Requirements and Description

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### Requirements

**Admission Requirements:** ~~Students Applicants for graduate study in Accounting~~ must **apply to the Graduate School of Business (GSB) and** meet **the the requirements** of **both Graduate School and International Education and GSB. Students must** ~~the Graduate School of Business and~~ be **admitted accepted** by the **departmental admissions committee. Department of Accounting.**

~~The requirements include a bachelor's degree from an accredited institution with a satisfactory grade-point average and a satisfactory score on the Graduate Management Admissions Test (GMAT).~~ **Program of Study:**

The nature of the program of study will vary somewhat depending upon the objective of the prospective candidate, but it will consist of a minimum of 72 graduate semester credit hours beyond the bachelor's degree

and 42 graduate-only semester hours beyond the master's degree. Program requirements must balance credit hours for required coursework, research, and dissertation preparation.

The doctoral program in accounting consists of the following elements: course work, two summer papers, a comprehensive examination, and a dissertation. The latter involves an oral defense of both the dissertation proposal as well as the final dissertation. It is anticipated that all required course work, including required and supporting courses, will be completed in two and a half years (a total of 67 hours including 18 hours of dissertation credit). Students must recognize a joint responsibility in their preparation to perform research and, in some cases, may wish to take courses beyond those specified to strengthen their skills and abilities in fields that will contribute to successful completion of their dissertation.

#### Required Courses:

<a href="#">ACCT 6013</a>	Graduate Colloquium	3
<a href="#">ACCT 6033</a>	Accounting Research Seminar I	3
<a href="#">ACCT 6133</a>	Accounting Research Seminar II	3
<a href="#">ACCT 6233</a>	Accounting Research Seminar III	3
<a href="#">ACCT 636V</a>	Special Problems in Accounting (students complete two, three hour courses)	6
<a href="#">ACCT 6633</a>	Accounting Research Seminar V	3
<a href="#">ECON 6133</a>	Mathematics for Economic Analysis	3
<a href="#">ECON 6613</a>	Econometrics I	3
<a href="#">ECON 6623</a>	Econometrics II	3
<a href="#">ECON 6213</a>	Microeconomic Theory I	3
<a href="#">WCOB 6111</a>	Seminar in Business Administration Teaching I	1
Supporting Courses		15
Dissertation		
<a href="#">ACCT 700V</a>	Doctoral Dissertation	18
Total Hours		67

**Supporting Courses:** Fifteen hours of supporting courses are selected by the student in consultation with the accounting doctoral program coordinator. Generally, such courses should be selected to meet the objectives of the student's program and may be concentrated in a specific field in business or outside business (e.g. economics, finance, psychology, statistics, etc.).

**Summer Papers:** Students are required to complete summer papers during the first and second summers of their residence. The summer paper requirements are formalized in the set of required courses, students enroll in [ACCT 636V](#) Special Problems in Accounting during the first and second summers of their residence (see required courses above). The summer papers represent an opportunity to practice the development and execution of a complete research project under the guidance of an experienced faculty member or members. The resulting paper may be co-authored by the doctoral student and the faculty member or members.

**Candidacy Examination:** After satisfactory completion of all required course work, each Ph.D. student must pass a written candidacy examination prepared by the Doctoral Program Committee of the Department of Accounting and administered on a date selected by the Doctoral Program Committee. Each student is expected to take the written comprehensive exam within 36 months after starting coursework. If the written comprehensive examination is failed, it should be retaken within 6 months after the failure on a date selected by the Doctoral

Program Committee of the Department of Accounting. If the written exam is failed a second time, and if the Doctoral Program Committee allows a third sitting, the examination must be retaken within 6 months after the second failure. Failure to satisfactorily complete the written comprehensive examination results in termination from the program.

Students must complete a minimum of 72 graduate credit hours beyond the bachelor's degree and 42 graduate credit hours beyond the master's degree. For students who apply to the degree program without a master's degree, a minimum of 5 additional credit hours (selected in consultation with the Ph.D. coordinator) will be required to fulfill the full degree requirements to include approved graduate courses. Additional hours may be assessed in individual cases to meet specific coursework deficiencies.

Go to the [Graduate School's objectives page](#) for a complete list of degree requirements.

#### Are Similar Programs available in the area?

No

Estimated Student Demand for Program NA

Scheduled Program Review Date 2021-2022

Program Goals and

Objectives

#### Program Goals and Objectives

**The primary objective of the PhD program in accounting is to prepare students for successful careers in academic research, teaching, and service. The program is designed to ensure that:**

- **Students are exposed to various areas of archival accounting research (accounting information systems, audit, financial, managerial, tax, etc.) with an emphasis on the research areas and interests of the current faculty;**
- **Students develop critical thinking skills and apply such skills to accounting research;**
- **Students develop the conceptual skills and methodological tools necessary to design and conduct independent research; and**
- **Students develop the skills and knowledge necessary to teach at all levels of higher education.**

NA

Learning Outcomes

#### Learning Outcomes

### Learning Outcomes

**Students in the PhD program in accounting will learn:**

- **How to understand, develop, and apply theories;**
- **How to communicate their ideas and research to audiences such as researchers, practitioners, and students via oral presentations and in writing;**
- **How to develop methodological and conceptual skills to carry out academic research; and**
- **The knowledge, skills, and techniques necessary to teach a variety of courses in accounting.**

**NA**

Description and justification of the request

Description of specific change	Justification for this change
<p>Updated the admissions paragraph to refer students to a centralized Graduate School of Business catalog page for information.</p> <p>Added the Program Goals and Objectives and Learning Outcomes previously missing from the degree listing.</p>	<p>The Graduate School of Business has standardized a new, central page for all graduate business admission requirements.</p>

Upload attachments

Reviewer Comments

**Jim Gigantino (jgiganti) (08/24/21 5:41 pm):** Rollback: Rollback to alter admissions language as per email with M. Waldie, 8/24

**Alan Ellstrand (aellstra) (08/28/21 9:17 am):** Rollback: Forgot to hyperlink the requirements

**Alice Griffin (agriffin) (09/03/21 9:31 am):** Rollback: Please insert program goals and student learning outcomes, which should be available from the current AOL for the BADMPH.

**Alice Griffin (agriffin) (11/03/21 3:28 pm):** ATTENTION: Due to the changes to the admission requirements, this minor program change will require campus approval.

Key: 227