

Requirements for the Ph.D. Degree with an Accounting Emphasis

Students must complete forty-nine semester hours of course work, which include seminar requirements in accounting, core courses in business and research methods, and courses in a supporting area; pass a comprehensive examination in accounting; demonstrate proficiency in research and teaching; and write and defend a dissertation.

PREREQUISITES

ACCOUNTING BACKGROUND

The Program assumes that new doctoral students have a proficiency in accounting and business similar to that of an undergraduate accounting major. This background does not necessarily require a formal accounting degree, so long as the student can establish a reasonable accounting background (such as a graduate student who has taken several accounting courses in the MBA program). Successful applicants who do not have a sufficient accounting background must take the MBA Accounting sequence and Intermediate Accounting in the coursework phase of the Ph.D. program.

QUANTITATIVE BACKGROUND

The program assumes that new doctoral students have taken the equivalent of three semesters of calculus and one semester of linear algebra as mathematical background. Entering accounting Ph.D. students who do not have this background can take any necessary courses among the following University of Florida course offerings. We encourage students who do not meet this mathematical background to start taking the needed courses in the summer before starting the program (or earlier if they can take equivalent courses before arriving in Gainesville). Students can complete any needed mathematical courses subsequent to matriculating in the fall.

- MAC 2311 (or MAC 3472) Analytic Geometry and Calculus 1 (Honors Calculus 1)
- MAC 2313 (or MAC 3473) Analytic Geometry and Calculus 2 (Honors Calculus 2)
- MAC 2313 (or MAC 3474) Analytic Geometry and Calculus 3 (Honors Calculus 3)
- MAS 4105 Linear Algebra
- STA 6329 Matrix Algebra and Statistical computing
- ECO 7408 Mathematical Methods and Application to Economics

ACCOUNTING SEMINARS

All students must successfully complete the following courses:

• Overview of Accounting Research (first semester)	3
• Archival Research in Accounting	3
• Analytical Research in Accounting	3
• Experimental Research in Accounting	<u>3</u>
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BUSINESS CORE COURSES

All students must successfully complete or demonstrate that they have completed the equivalent of the following courses:

• ECO 7404: Game Theory for Economists	2
• ECO 7115: Microeconomic Theory 1	3
• ECO 7113: Information Economics	2
• FIN 7446: Corporate Finance	4
• FIN 7447: Asset Pricing	<u>2</u>
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RESEARCH METHODS CORE COURSES

All students must successfully complete or demonstrate that they have completed the equivalent of the following courses:

• STA 6326: Introduction to Theoretical Statistics I	3
• STA 6327: Introduction to Theoretical Statistics II	3
• ECO 7424: Econometric Methods I	3
• ECO 7426: Econometric Methods II or ECO 7415: Statistical Methods in Economics or MAR 7636: Research Methods in Marketing	<u>3</u>
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SUPPORTING FIELD

All students must take a minimum of four graduate-level courses (12 credits) in a supporting field, such as finance, economics, decision and information science, mathematics, political science, psychology or sociology.

OTHER REQUIREMENTS

1. First Year Summer Project – All students are required to execute a research project in the first summer of matriculation. The first year summer project requires students to replicate and extend, in a minor way, a published accounting paper. The intent of this project is to have the student explore a question, grapple with the data collection and analysis issues, and present the findings. The resulting paper is due no later than October 15th in the Fall semester of the second year. The presentation to the faculty of the first-year summer project constitutes the first year exam.
2. Second Year Summer Project – All students are required to execute a research project in the second summer of matriculation. The second year project entails completing, presenting, and submitting a paper that demonstrates original thinking. The project is an independent scholarly effort with faculty providing broad, informal guidance. The resulting paper must be presented at a FSOA workshop no later than the end of the Fall semester of the third year.
3. Teaching Requirement – All students are required to teach a minimum of one semester.

WRITTEN COMPREHENSIVE EXAMINATION

Each student must take and pass a comprehensive examination in accounting no later than January 15th of the 3rd year of matriculation. The examination is graded on a scale of Excellent, Good, Satisfactory, and Fail. Students not passing the comprehensive exam must retake the exam no later than six months after the first attempt. Students who do not pass the exam after the second attempt must leave the program. The comprehensive examination must be passed before the student is permitted to advance to candidacy.

ORAL QUALIFYING EXAMINATION

Immediately after completing the comprehensive examination, the student should intensify the search for a dissertation topic and choose two advisors. During this semester, the student may register for ACG 7979 (Research for Doctoral Dissertation) with the Coordinator of the PhD Program (Coordinator). Not later than the beginning of the second semester after completing the comprehensive examination, the student must have two members of the Department's faculty who have consented to serve as the provisional dissertation committee. The role of the committee at this early stage is to assist the candidate in finding a feasible research topic and to provide initial direction. The candidate may alter the committee's make-up should changes in the student's interests or other circumstances make this desirable.

Students must schedule an oral qualifying examination no later than three semesters after passing the comprehensive examination. Any student who fails to present a dissertation proposal within three semesters following the successful completion of the comprehensive examination will be required to retake the comprehensive examination.

The purpose of the oral qualifying examination is to allow the student to present and defend a dissertation proposal to the FSOA and other interested faculty at a regularly scheduled workshop. The dissertation proposal should set out the major questions to be explored and describe the methods and the data (if any) to be employed. The proposal should be specific and detailed enough that the faculty can predict with reasonable assurance whether the work is a contribution to knowledge and can be successfully completed.

At the end of the workshop scheduled for the oral qualifying examination, the faculty attending the workshop will weigh the comments of workshop participants and decide whether or not to approve the dissertation proposal. Approval of the dissertation proposal by the faculty in attendance at the workshop admits the student to candidacy status as defined by the Graduate School.

Upon approval of the dissertation proposal, the candidate, in consultation with the PhD Coordinator, will appoint a Dissertation Committee of no less than 3 persons, one of whom will be designated as Chairperson. At least one member of the Dissertation Committee should be from an academic unit other than the FSOA.

DISSERTATION DEFENSE

After the dissertation is tentatively approved by the Dissertation Committee, the candidate will appear before the faculty for a final oral examination. The examining committee is normally chaired by the dissertation supervisor and consists of at least three faculty members and one non-departmental member as a representative of the Graduate School. Other faculty members in the School and College also are invited to attend. Satisfactory performance on this exam and adherence to all Graduate School regulations complete the requirements for the degree.

FINANCIAL ASSISTANCE

The program offers competitive financial aid packages to successful applicants, and contingent on satisfactory progress, all resident students in good standing generally continue to receive financial support to cover five years of study. Financial assistance beyond the 5th year of study is rare and requires full faculty approval. The usual Ph.D. student appointment is for half-time service (20 hours per week) at an expected salary of approximately \$25,000 and payment of program related tuition costs and fees. Half-time work appointments take the form of teaching assistantship (TA) or research assistantship (RA). TA appointments involve instructing an undergraduate class, typically at the introductory levels, or assisting a professor's class with various activities such as grading and holding office hours for questions involving homework and/or cases. RA appointments involve assisting faculty research projects, which also helps Ph.D. students to learn the research process. Most students generally experience both TA and RA appointments during the course of the program. The University of Florida provides some support for student health insurance.

MAXIMUM PERIOD OF STUDY

All work for the doctorate must be completed within 5 calendar years after the oral qualifying examination or the written and oral examinations must be repeated.