

Milestones for a PhD in Accounting

Coursework: At least 30 hours of graduate-level coursework during the first two years. Accounting doctoral students must maintain a minimum cumulative 3.0 GPA. Beyond the required courses, coursework varies to some degree depending on the student's research interests. Students generally take graduate-level courses in microeconomics, econometrics, and the theory of finance to complement the accounting courses described below. Registration for coursework must be done in consultation with the accounting doctoral program director.

Accounting Required Courses:

- At least four accounting seminars. Topics vary based on faculty availability and schedule and may include:
 - ACCT 7300 Introduction to Accounting Research
 - ACCT 7320 Research Seminar – Capital Markets 1
 - ACCT 7330 Research Seminar – Capital Markets 2
 - ACCT 7340 Research Seminar – Governance
 - ACCT 7800 Research Seminar – Disclosure
 - ACCT 7830 Research Seminar – Accounting Research
- PSYC 5741 General Statistics 1
- PSYC 5742 General Statistics 2
- ECON 8848 Applied Microeconomics
- Other graduate level courses (e.g., Finance PhD seminars) as determined by the division. Consult with the accounting doctoral program director.

Research Papers: The primary focus of a PhD is to complete and publish research that adds to the body of knowledge in the field. Research papers are required throughout the program and must be presented at division workshops and seminars. These papers may be part of coursework or may be independent research projects. Students are encouraged to take advantage of the Hart Fellowship program to work with a faculty member over the summers to conduct publishable research.

Research papers are completed in the summers after the first and second years of the program. With faculty guidance, students learn to conceptualize a research problem, set up an appropriate design, and carry out the analyses. Students must contact the accounting doctoral program director for the requirements of each research paper and for specific deadlines.

Comprehensive Examination: A comprehensive examination, taken after satisfactory completion of necessary coursework, tests students' competency with respect to research design issues and mastery of the contemporary

academic accounting literature. Students generally take the accounting comprehensive examination in the spring of their second year or in the fall of their third year in the program. The comprehensive examination may be retaken once but must be passed prior to advancement.

Dissertation Proposal Defense: An oral defense of a dissertation proposal takes the form of a presentation to the student's dissertation committee. The proposal defense generally occurs in the summer prior to going on the job market. The proposal defense helps students receive formal feedback on their dissertation topic.

Final Dissertation Defense: A final defense of a dissertation is generally completed during the spring of the final year in the program. At the conclusion of the dissertation defense, faculty may require minor changes to the student's work, significant revision, or rejection.