

# **Patterson School of Accountancy**

## **PH.D. Program Guide**



**The University of Mississippi**

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**PATTERSON SCHOOL OF ACCOUNTANCY  
THE UNIVERSITY OF MISSISSIPPI**

University, Mississippi 38677

Telephone: (662) 915-7468

**PH.D. PROGRAM GUIDE**

The Ph.D. program in Accountancy is designed to prepare candidates for successful careers in teaching and research at leading academic institutions. The program emphasizes study and research that advances knowledge in the field of accounting. The faculty expects candidates to endorse and follow the highest ideals of academic integrity and scholarship.

A student's success in the Ph.D. program depends on effective communication between Accountancy faculty members and Ph.D. candidates. This program guide states the various academic requirements and regulations of the Ph.D. program in Accountancy. Ph.D. candidates are expected to familiarize themselves with the guide. Ignorance of these requirements and regulations, misleading statements or advice from faculty or students, or misunderstandings of these requirements and regulations will not be accepted as cause for their waiver. The requirements and regulations in this handbook are subject to change. Any changes will be communicated to doctoral students by way of written memorandum. It is the responsibility of the student to maintain a record of all changes.

Candidates who, because of exceptional or extraordinary circumstances, wish to be granted exceptions from the requirements or regulations in this guide may petition in writing to the Dean of the Patterson School of Accountancy. The Dean of the Patterson School of Accountancy may act upon the petition or may refer it for the recommendation of the Graduate School. The recommendation of the Graduate School will be considered final.

***DOCTORAL  
PROGRAM  
OBJECTIVES***

The Ph.D. in Accountancy program is designed to provide a terminal degree for those individuals working in accounting education and research. The objective of the Ph.D. in Accountancy program is to give students a greater breadth and depth in accounting and perhaps a specialization in a particular area. The purpose is to provide education to allow entry into a teaching career upon graduation.

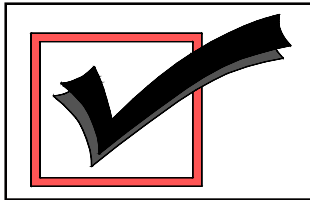
**Critical Success Factors for Doctoral Students:**

1. A thorough understanding of accounting research.
2. A solid grounding in another discipline.
3. Research design skills that enable one to answer research questions scientifically.
4. The ability to use tools such as experimentation and data analysis to carry out research.
5. Communication skills.
6. A high-level understanding of the practice of accounting, including current events.
7. All of the above should be grounded in a knowledge of the history of accounting.

This institutional knowledge is critical in teaching, but also in formulating research questions of interest to the accounting community. Students who can combine in-depth knowledge of the practice of accounting with high-level research skills are the most successful in both teaching and research.

To ensure that graduating students acquire the above skills and knowledge, students take three semesters of research design seminars. Students take four accountancy research seminars. Also, students take four semesters of Ph.D.-level courses in another area. In addition, students are required to take two masters-level courses in accountancy practice, which should be in areas that were not covered in the student's masters program. Also, students should engage in other activities such as attending conferences, interviewing practitioners in their area of interest,

and reading the current literature in both practitioner and scholarly journals. In addition, a foreign language or additional coursework in statistics is required.



***ADMISSION  
AND  
RETENTION***

Candidates initiate the admission process by completing the steps outlined below. The School of Accountancy Admissions Committee acts on the application on the basis of criteria and a timetable as set forth in the following paragraphs. Student performance is reviewed regularly; students must demonstrate satisfactory progress in order to continue affiliation with the Patterson School of Accountancy. Residency requirements and retention standards are also set forth below.

**Initial Admission Procedures**

Candidates apply for the Ph.D. program in Accountancy by submitting the following to the Office of Admissions and Records:

1. Application for admission into the Graduate School
2. A nonrefundable application fee (This fee is required only for nonresidents who are first-time applicants at The University of Mississippi. Former University of Mississippi students are not required to pay an application fee.)
3. Results of GMAT examination submitted directly by the testing service.
4. Official copies of undergraduate and graduate transcripts mailed directly by the registrar of the school
5. One letter of recommendation (May be on any stationery or electronic.)
6. Application for financial aid (if consideration for assistantship and/or fellowship is desired)

7. For non-U.S. citizens, the results of TOEFL examination mailed directly by the test administrator. A TOEFL score of 600 or above is required (or 250 on the computer based test, or 100 on the Internet-based test). This requirement will not be waived, regardless of source of undergraduate degree.

Questions concerning initial admission procedures should be addressed to the University's Graduate School, University, MS 38677 (telephone: 662-915-7474).

### **Admission Decisions**

The Admissions Office collects applications and supporting documentation and routes materials electronically to the Patterson School of Accountancy. Admission decisions for fall semester are generally made by the Admissions Committee during the preceding spring semester. Normally, a minimum of three applicants and a maximum of six are admitted per year.

Admissions decisions are based on the applicant's grade-point average from prior bachelor's and master's degree programs with a core of business and accounting courses, GMAT scores (minimum score of 600 with a verbal score of the 40th percentile), letter(s) of recommendation, and an on-campus interview. International students are required to submit TOEFL scores (minimum score of 600 on a paper-based exam, or 250 on a computer-based exam, or 100 on the internet-based exam). The applicant must meet the requirements for a master's degree in accounting or business. In addition, the applicant must have demonstrated competency in the following undergraduate areas: financial accounting, managerial accounting, auditing, and taxation. **Accounting certification, such as CPA, is required.** Meeting the minimum admission

requirements does not guarantee admission to the program. For example, GMAT scores of over 660 have been needed in recent years to gain admission.

The Graduate School will mail the applicant a written notification of his or her admission status. An applicant should note that admission to the Graduate School does not constitute admission to a degree program unless it is specifically stated on the applicant's notice of admission.

Questions concerning admission decisions should be addressed to the Ph.D. Advisor in the Patterson School of Accountancy.

### **Residency Requirement**

A minimum of three (3) consecutive semesters (not counting summer semester(s)) with a minimum course load of nine (9) semester hours must be completed at The University of Mississippi. Dissertation hours do not count toward meeting this requirement except in the third consecutive semester when a maximum of six (6) dissertation hours may be completed.

Residency classification, used for assessment of fees, is determined by the Registrar and is stated on the Admission Certificate issued. Requests for a review of residency classification should be submitted to the Registrar; forms for this purpose are available from the Registrar's office. Students should notify the Registrar immediately by letter of any change in residence.

### **Retention Standards**

Students may receive grades of A, B, C, D, or F on graduate work. Grades of D and F are not acceptable for graduate credit. The temporary mark of I (incomplete) is given when, for unusual reasons acceptable to the instructor, course requirements cannot be completed during the enrollment period. Students receiving the mark of I are expected to complete the course no later than the

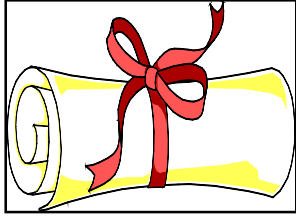
midterm class day of the next regular semester (excluding summer terms). After this deadline, an I is automatically converted to an F.

Students must maintain at least a B average on all graduate coursework undertaken. In addition, students may receive a grade of C on no more than two (2) graduate courses. If the work of a graduate student for a semester has been unsatisfactory, the Dean of the Graduate School may refuse permission for the student to register for further work or change the student's classification.

A minimum registration of three (3) hours is required of every graduate student in each regular semester, and summer term, including registration for dissertation. In the regular session, a graduate student may register for a maximum of fifteen (15) semester hours of graduate work per semester, including registration for the dissertation. In the summer session, the student may register for no more than six (6) semester hours each term.

Students receiving a full University Non-service Fellowship must enroll for at least nine (9) hours per semester. Students holding service appointments to teach two classes may register for a maximum of nine (9) semester hours of graduate work per semester.

A student registered for nine (9) or more semester hours on the University campus is considered a full-time student for that semester. In a summer term, a student registered for four (4) or more semester hours is considered a full-time student.



***STEPS  
FOR  
DEGREE  
COMPLETION***

**To earn the Ph.D. in Accountancy, the student must:**

1. Complete the coursework requirement;
2. Complete all requirements for one minor field (at least four courses);
3. Pass the comprehensive Accountancy examination;
4. Present an acceptable dissertation proposal;
5. Write and defend an acceptable dissertation.

Each step is discussed below.

**Coursework Requirement**

Each semester, the student must have the approval of the Ph.D. Advisor to register for courses. Approval is given based on the approved coursework program submitted to the Ph.D. Advisor **before the end of the student's first semester** of coursework by the student's Doctoral Committee.

The student's Doctoral Committee consists of three members of the Accountancy faculty, one of whom serves as chair, plus one faculty member from the minor field. (Tax minors need no outside member.) The three Accountancy faculty are appointed by the Ph.D. Advisor. The outside member(s) must be secured by the student in consultation with the department chair of the department in which the minor is being sought. It is the student's responsibility to arrange a meeting with the committee during the first semester of coursework.

The Doctoral Committee develops the student's coursework requirement using the following broad criteria: First, the program in accountancy requires at least thirty-six (36) hours of approved coursework of 600-level courses. Second, the coursework requirement consists of three categories: core studies, minor fields,



and proficiency requirements. Core studies represent the basic knowledge common to all individuals who earn a Ph.D. in Accountancy. The semester hours required for core studies are determined by the Doctoral Committee based on program requirements and the student's background. These should include at least seven (7) courses [twenty-one (21) hours] in Accountancy, including ACCY 702, ACCY 707, ACCY 713, and ACCY 714, which are doctoral research seminars, and ACCY 720, which is the 2<sup>nd</sup>-Year Paper. The coursework requirement for each minor field is determined by the department in which the minor is being sought. In addition, students are required to enroll in ACCY 750, Doctoral Colloquium, a one-hour class, every semester they are in residency (at least 4 hours).

There are two proficiency requirements. One modern foreign language or an approved alternative is required. Students, however, are strongly advised to select the foreign language alternative that emphasizes statistics (currently PSY 703 and PSY 704 with grades of B or higher). Proficiency in quantitative methods is also required. The following constitutes the quantitative proficiency requirement:

MATH 261 and MATH 262 (or the equivalent) with a minimum of C in each. This is a prerequisite requirement and must be taken prior to enrollment in doctoral-level courses;

Knowledge of Research Tools and Computer Statistical Programs (such as in MKTG 690 and MKTG 691, BUS 662 and BUS 663, or PHAD 780 and PHAD 781;

ECON 604 (Statistical Methods for Business and Economics) OR ECON 609 (Methods of Mathematical Analysis) OR ECON 612 (Operations Research) or BUS 663 or PHAD 788 or PHAD 795.

A minimum of a B average must be maintained on the graduate courses that constitute the quantitative proficiency requirement.

Any change to the approved coursework program must be approved by the student's Doctoral Committee and approved by the Ph.D. Advisor. The Committee has the authority and the responsibility to determine the necessary courses that must be taken. The exhibit on the next page summarizes the basic coursework requirements.

<b>1.</b>	<b>Required Courses</b>	<b>Credit Hours</b>
	ACCY 702	3
	ACCY 707	3
	ACCY 713	3
	ACCY 714	3
	Two additional approved Accountancy Courses at the 600 level	6
	ACCY 750-Colloquium required every semester in residence, minimum of four semesters	4
	ACCY 720-Second Year Paper (Summer only)	3
	Total Required Hours: 25	25
<b>2.</b>	<b>Minor Fields</b>	<b>Credit Hours</b>
	One Minor field is required, with four courses (or equivalent) in the field, to be determined by the Curriculum Committee member in the respective minor field.	12
	Total: 12 Hours	12
<b>3.</b>	<b>Quantitative Proficiency and Foreign Language Proficiency</b>	<b>Credit Hours</b>
	There are two proficiency requirements. One modern foreign language or an approved alternative is required. Students are strongly advised to select the alternative that emphasizes statistics (currently PSY 703 and 704). A grade of B or higher must be achieved in each of the two courses that constitute this proficiency requirement.	6
	The quantitative proficiency requirement consists of the following courses: Math 261 and 262 (or the equivalent) with a minimum of C in each. These are to be taken prior to taking the doctoral-level seminars. Essentially, this is a prerequisite to the program.	
	Knowledge of Research Tools and Computer Statistical Programs (such as MKTG 690 and MKTG 691, or PHAD 780 and PHAD 781).	6
	ECON 604, or ECON 609, or ECON 612, or BUS 663, or PHAD 788 or PHAD 795	3
	A minimum of a B average must be maintained on the three graduate-level courses (immediately above) that constitute the quantitative proficiency requirement.	
	Total: 15 Hours	15

Total Pre-Dissertation Hours

52

<b>4.</b>	<b>Dissertation</b>	<b>Credit Hours</b>
	ACCY 797 (Dissertation hours) Following the completion of coursework and the passing of comprehensive exams, a dissertation must be completed and defended. The student must enroll for at least 18 hours of dissertation credit during the writing of the dissertation.	18
	Total Dissertation Hours	18

Total Degree Hours

70

During the coursework phase of the program, a doctoral student is required to attend presentations of dissertation proposals and presentations of invited speakers and other seminars. This is essentially formalized in the Doctoral Colloquium series (ACCY 750). The candidate is also required to subscribe to *The Accounting Review* and at least one other accounting journal. Doctoral students are expected to submit papers for presentation at professional meetings and for publication in journals. Some financial aid is available to support doctoral student travel through the Dr. William D. “Butch” Wallace Travel Fund.

A second-year paper is required during the summer after a student’s second year in the program. The student should enroll in ACCY 720.

#### **POLICIES FOR DOCTORAL 2<sup>ND</sup> YEAR PAPER**

(EFFECTIVE May 1, 2006)

The purpose of the second-year paper is to give doctoral students an opportunity to work collaboratively with an experienced research professor to conduct a thorough joint research project and prepare a publishable coauthored paper prior to getting started on their dissertation.

1. **The paper is to be based on an original research project.** Generally the paper is not to be an expansion of a paper written in another doctoral-level course, but could be related to a proposal written in another course wherein the actual data were not collected.
2. **The paper is not to be a preliminary version or a portion of the dissertation.** The purpose of the paper is to give students an opportunity to have conducted research on a research question unrelated to their dissertation. For tenure and promotion purposes, some schools require publications other than in the area of the applicant’s dissertation. This paper would fulfill that requirement (and thus its publication could enhance the student’s opportunity to achieve tenure in his or her first position).
3. **A written report, consisting primarily of a timetable, should be presented to the instructor during the first two weeks of the semester.** This

report should consist of a listing of intermediate deadlines and the nature and timing of deliverables.

4. **The paper should be completed, of publishable quality, and presented to an audience (such as the Doctoral Colloquium or other faculty-approved workshop) prior to the awarding of a grade for the course (ACCY 720).** Because of the presentation requirement, and the fact that the Colloquium series is not held in the summer, most students will likely receive an “I” grade at the end of the summer session. The “I” grade will be changed following the presentation. The instructor of record for ACCY 620 will assign the grade after consideration of the comments made by the audience at the presentation. Students are reminded that they cannot take comps until all coursework has been completed (including the erasure of all “I” grades). Since “I” grades become an “F” if not changed prior to midterm of the ensuing semester, it means that the absolute deadline for the 2<sup>nd</sup>-Year Paper is midterm of the semester after the term for which the student was enrolled in ACCY 720.
5. **Students should keep in mind that “Calls for Papers” for regional AAA meetings are made in the early fall.** The 2<sup>nd</sup> Year Paper should be suitable for these meetings. Some funding is available to send doctoral students who are presenting papers to the AAA meetings.

### **Minor Fields**

One minor field is required. Minor field requirements are determined by the department in which the minor is sought. Generally, a minor requires twelve or more semester hours of courses. These requirements may vary somewhat depending on the chosen field. It is necessary to consult with the department to determine specific minor requirements. One minor field--Taxation--is offered jointly through the Schools of Accountancy and Law (but administered by the Patterson School of Accountancy). The Taxation minor consists of four tax or econ courses at the 600 or 700 level.

## **Comprehensive Examination**

The comprehensive examination is a written examination that requires the student to demonstrate full competence in all phases of the degree program. The examination in accountancy is offered on the first day before classes begin each semester in August, January, and June. The student must notify the Ph.D. Advisor, **in writing**, of his or her intent to sit for the examination at least two months prior to the test date.

There must be at least one intervening semester between the semester in which the comprehensive examination is completed and the semester in which the defense of dissertation is given. The entire summer session (both terms) is considered the equivalent of one semester. The comprehensive examination may not be taken until after the student has been formally admitted to the degree program, has satisfied the foreign language and quantitative proficiency requirements, and has completed all required coursework. Students with outstanding I grades or a grade-point average of less than 3.0 are not eligible to take comprehensive examinations.

A maximum of three attempts is allowed. If a comprehensive examination is not attempted when the student is eligible to sit, that offering will count as an attempt. If a person has not successfully completed the comprehensive examination after three attempts, the student's Doctoral Committee will specify additional coursework to be completed with a minimum grade of B. The student will then have one more chance to pass the examination after the additional courses have been completed.

## **Dissertation Proposal**

Ph.D. students are encouraged to consider possible topics for their dissertations while they are completing their coursework and examinations. When all required coursework and examinations are completed, the student is

recommended to the Graduate School for candidacy for the doctoral degree. Continuous registration (for at least three (3) semester hours) is required after the last comprehensive examination is passed. A student is required to be enrolled two out of three semesters each year until the degree is completed. A minimum enrollment of eighteen (18) hours of dissertation credit (ACCY 797) is required of every Ph.D. student prior to graduation.

Upon approval, the student forms a Doctoral Dissertation Committee with a minimum of four members to guide the design and conduct of the dissertation. One member of the committee must be from outside the Patterson School of Accountancy. At least three (3) accountancy faculty must be on the committee. The chairman must be a full professor or associate professor. The remainder of the committee may include assistant professors holding appropriate terminal degrees.

A formal proposal of the dissertation must be presented and successfully defended before the student proceeds with dissertation research. The dissertation proposal must be presented and accepted within two years after completing all comprehensive examinations. Members of the faculty and Ph.D. students are invited to attend the proposal. The dissertation proposal must be unanimously approved by the Doctoral Dissertation Committee after oral presentation. A copy of the proposal and memo denoting approval is sent to the Graduate School by the Chair of the Committee.

### **Completion of Dissertation**

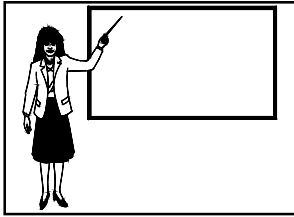
The dissertation is required to be of publishable quality, representing original and significant research that results in a contribution to the body of knowledge in accounting. Standards regarding the form, arrangement, and reproduction of dissertations have been established by the Graduate School. Students must obtain a

copy of the style manual from the Graduate School. Problems not covered by the **style manual** should be referred to the Graduate School.

The student presents and defends the dissertation at a final oral examination conducted by the members of his or her Doctoral Dissertation Committee. At least four members of the Committee, including all three Accountancy faculty members, must approve the final dissertation. The dissertation defense may be scheduled only after the dissertation is in final form (that is, ready for submission to the Graduate School except for corrections required by the Committee at the defense). The Graduate School will not schedule a dissertation defense during the regular University examination periods at the end of each semester, nor when the University is officially closed. Students must submit to the Graduate School a finished copy of the dissertation in final form at least **ten days** prior to the dissertation defense. Final form means the dissertation is ready in every respect for the signatures of the student's Doctoral Dissertation Committee and for the final approval of the Dean of the Graduate School. After the defense, students must deliver their signed dissertation, in person, to the Office of the Dean of the Graduate School as soon as possible. Dissertations should be brought to the Graduate School in boxes (Alternatively, the Graduate School is now experimenting with a new system requiring electronic submission of the final dissertation; see the Graduate School for full information). Bound copies should be provided to committee members and for display in the Dean's Conference Room. The dissertation must conform to the regulations governing style set forth in *A Manual of Theses and Dissertations* available in the Graduate School office.

There must be four intervening months between the approval of the proposal and the completion of the dissertation. A student has a maximum of seven years to complete the entire doctoral program, from the beginning of the first course to the completion of the dissertation.





## ***DOCTORAL TEACHING ASSISTANTS***

All doctoral students in accounting are strongly encouraged to develop solid teaching skills. A limited number of teaching assistantships are available for doctoral students. Academic excellence, maturity, and teaching experience are the main qualifications considered in the appointment of teaching assistants. The assistantships are characterized by a close working relationship between the doctoral students and the Accountancy faculty.

Teaching assistants should be aware of and adhere to the University's policy against sexual harassment.

### **Teaching Policies**

At the beginning of the academic year, the Ph.D. Advisor or Dean appoints a doctoral student or faculty member to act as class coordinator for Accountancy 201 and 202. The coordinator prepares a common syllabus and examinations for use by all doctoral teaching assistants. The Ph.D. Advisor or Dean approves the work of the class coordinator and conducts an orientation session on the subject of teaching policies at the beginning of the semester.

During the semester, graduate instructors are evaluated by their students and by the Chair of their Doctoral Committee. Student evaluations occur near the end of the semester and use a standardized evaluation form. The Chair of the committee will visit a class taught by the graduate instructor. Evaluation results are available to and discussed with the graduate instructor. Once a year, the graduate instructor is to videotape a class and review the tape to find areas for self-improvement.

Teaching assistants should visit and observe classes taught by faculty members. Similarly, teaching assistants are encouraged to visit the classrooms of other teaching assistants.

At the end of the semester, the Ph.D. Advisor or Dean and class coordinator meet to review test results and establish final grading criteria.

Students who hold teaching assignments may not receive compensation for tutoring students in ACCY 201, 202, 301, 303, 304, or 309. Prior to accepting employment as a tutor, the Ph.D. doctoral student should receive permission from the Ph.D. Advisor. Normally, doctoral students are encouraged to not hold any other job if they are on an assistantship.

### **Compensation**

The level of compensation for graduate teaching assistants is established annually by the University. Questions regarding compensation should be directed to the Ph.D. Advisor.

Doctoral teaching assistants who hold awards with a stipend of at least \$2,500 a semester and who are not residents of Mississippi (nor whose spouse is a resident of Mississippi) are not required to pay the nonresident registration fee, which is in addition to the resident fee. Doctoral teaching assistants who receive stipends and are enrolled as full-time students are eligible to receive a 100% tuition scholarship if they are on half-time appointment; those on one-quarter-time appointment receive a 75% tuition waiver. For the minimum and maximum semester hour enrollment limits for graduate teaching assistants, see pages 6 and 7.

## **Dissertation Fellowships**

In recent years, the Office of the Graduate School has provided a limited number of Dissertation Fellowships for doctoral students who are actively working on a dissertation. To qualify for one of these Fellowships, the proposal has to have been previously approved by the student's dissertation committee. These fellowships are in lieu of a teaching assistantship, and pay slightly less than an assistantship, but the student can devote full time to the dissertation. Fellowships have been available both for summer sessions and for regular semesters. Thus, doctoral students are encouraged to defend their proposals as early as feasible to make themselves eligible for these fellowships.

## **Applying for Graduation**

Students must formally apply for graduation approximately three months prior to their intended graduation date (see the University calendar for specific dates each semester). **Form GS8**, Application for Graduate Degree, should be filled out and turned in to the Doctoral Program Coordinator. Once the Doctoral Program Coordinator has signed the form, it should be turned in to the Office of the Graduate School. Once the student has submitted Form GS8 - Application for Graduate Degree, the Registrar will authorize you to fill out an Online Diploma Application, which may be accessed through "MyOleMiss". **WARNING: Do not submit a late application.** If you are one day late, you **will not** graduate in that semester. If you are unsure whether you will graduate in a particular semester, go ahead and fill out the Form GS8 on a timely basis. There is no penalty if you don't complete your dissertation in time to graduate. You will, however, have to submit a new Form GS8 in the next semester.