Program Change Request

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:	User ID:	Phone:
575-2058 ~~7456~~	**waldie** ~~lkulcza~~	

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)

Department Code
William Dillard Department of Accounting (ACCT)

Program Code   ACCTPH

Degree   Doctor of Philosophy

CIP Code

(jgiganti): Rollback to Initiator

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

18. 11/19/21 4:30 pm Alice Griffin (agriffin): Approved for University

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

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:

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

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

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.