

Date Submitted: 02/21/19 2:57 pm

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

Last approved: 05/19/17 8:49 am

Last edit: 02/22/19 10:18 am

Changes proposed by: kboston

Catalog Pages Using  
this Program

[Business Administration \(BADM\)](#)

[Accounting \(ACCT\)](#)

Submitter: User ID: calison Phone:  
575-6731

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 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 a track?

No

Are you adding a focused study?

No

Effective Catalog Year Fall 2020

College/School Code

Walton College of Business(WCOB)

### In Workflow

1. WCOB Dean Initial
2. GRAD Dean Initial
3. Director of Program Assessment and Review
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 Committee
14. Faculty Senate
15. Provost Final
16. ADE Licensure Approval
17. Provost's Office-- Notification of Approval
18. Registrar Final
19. Catalog Editor Final

### Approval Path

1. 02/20/19 3:08 pm  
Karen Boston  
(kboston):  
Approved for WCOB  
Dean Initial

## Department Code

Department of Accounting (ACCT)

## Program Code

ACCTPH

## Degree

Doctor of Philosophy

## CIP Code

2. 02/20/19 3:59 pm  
Pat Koski (pkoski):  
Approved for GRAD  
Dean Initial
3. 02/21/19 1:15 pm  
Alice Griffin  
(agriffin): Rollback  
to Initiator
4. 02/21/19 2:58 pm  
Karen Boston  
(kboston):  
Approved for WCOB  
Dean Initial
5. 02/21/19 3:53 pm  
Pat Koski (pkoski):  
Approved for GRAD  
Dean Initial
6. 02/22/19 10:18 am  
Alice Griffin  
(agriffin): Approved  
for Director of  
Program  
Assessment and  
Review
7. 03/01/19 7:34 am  
Lisa Kulczak  
(lkulcza): Approved  
for Registrar Initial
8. 03/01/19 8:28 am  
Gary Gunderman  
(ggunderm):  
Approved for  
Institutional  
Research
9. 03/01/19 3:29 pm  
Gary Peters  
(peters): Approved  
for ACCT Chair
10. 03/01/19 3:30 pm  
Karen Boston

- (kboston):  
Approved for WCOB  
Curriculum  
Committee
11. 03/01/19 4:20 pm  
Karen Boston  
(kboston):  
Approved for WCOB  
Faculty
12. 03/01/19 4:20 pm  
Karen Boston  
(kboston):  
Approved for WCOB  
Dean
13. 03/01/19 4:32 pm  
Miran Kang (kang):  
Approved for Global  
Campus
14. 03/07/19 7:52 am  
Terry Martin  
(tmartin): Approved  
for Provost Review
15. 03/18/19 10:56 am  
Alice Griffin  
(agriffin): Approved  
for University  
Course and Program  
Committee
16. 04/18/19 4:43 pm  
Pat Koski (pkoski):  
Approved for  
Graduate  
Committee

## History

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

(calison)

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

## Program Structure

---

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 accounting seminars, tool courses,** and supporting courses, will be completed in two ~~to two~~ and a half years (a total of **67** ~~42~~ hours **including 18 hours of** ~~excluding colloquium and~~ 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. ~~Research Tools~~

### Required Courses:

<b><u>ACCT 6013</u></b>	<b>Graduate Colloquium</b>	<b>3</b>
<b><u>ACCT 6033</u></b>	<b>Accounting Research Seminar I</b>	<b>3</b>
<b><u>ACCT 6133</u></b>	<b>Accounting Research Seminar II</b>	<b>3</b>
<b><u>ACCT 6233</u></b>	<b>Accounting Research Seminar III</b>	<b>3</b>
<b><u>ACCT 636V</u></b>	<b>Special Problems in Accounting (students complete two, three hour courses)</b>	<b>6</b>

<b>ACCT 6433</b>	<b>Accounting Research Seminar IV</b>	<b>3</b>
<u>ECON 6133</u>	Mathematics for Economic Analysis	3
<u>ECON 6613</u>	Econometrics I	3
<u>ECON 6623</u>	Econometrics II	3
<u>ECON 6213</u>	Microeconomic Theory I	3
<b>Elective Courses:</b>		
<b>Select at least two courses from the following:</b>		<b>6</b>
<del>ECON-6223</del>	<del>Microeconomic Theory II</del>	
<del>ECON-6633</del>	<del>Econometrics III</del>	
<del>ECON-6713</del>	<del>Industrial Organization I</del>	
<del>ISYS-5623</del>	<del>Multivariate Analysis</del>	
<del>ISYS-5613</del>	<del>Business Applications of Nonparametric Techniques</del>	
<del>ISYS-5723</del>	<del>Advanced Multivariate Analysis</del>	
<del>MKTG-6433</del>	<del>Seminar in Research Methods</del>	
<del>STAT-5313</del>	<del>Regression Analysis</del>	
<b>WCOB 6111</b>	<b>Seminar in Business Administration Teaching I</b>	<b>1</b>
<b>Supporting Courses</b>		<b>15</b>
<b>Dissertation</b>		
<b>ACCT 700V</b>	<b>Doctoral Dissertation</b>	<b>18</b>
<b>Total Hours</b>		<b>67</b>

~~The seminars will be offered in alternating years, A and B, respectively. Year A: Seminar I covers research methods and research design, with an emphasis on disclosure choices and consequences. Seminar II presents an overview of accounting research, focusing on auditing and corporate governance. Year B: Seminars III and IV present an overview of accounting research, and emphasize capital markets research and selected research topics respectively. After these four seminars, students are able to select an area of specialization. The expectation is that students take two specialized seminars. For example, students could take seminars offered by the Finance Department.~~

**Supporting Courses**

**Fifteen** ~~Nine~~ hours of supporting courses are selected by the student in consultation with the accounting doctoral program coordinator. **Generally,** ~~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** ~~out-side~~-business (e.g. economics, finance, psychology, statistics, etc.).

## Summer Papers ~~Paper~~

---

Students are required to complete summer papers during the first and second summers ~~years~~ 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). ~~residence~~. The summer papers represent an opportunity to practice the development and execution of a complete research project under the guidance ~~and tutelage~~ of an experienced faculty member or members. ~~psychology, sociology, etc.) to meet the objectives of the student's program. All supporting courses taken must be completed with a grade of "B" or higher prior to sitting for the written comprehensive examination in Accounting. Research Requirement The Accounting Doctoral Program emphasizes the development of strong analytic skills and the mastery of sophisticated research methods. The program involves doctoral students in research at the beginning of the program. The intent of the first year research project is for students to explore an area of scholarship and to develop skills to conduct original research within a team framework. During the first and second years, under the direction of a qualified faculty member or members, the student identifies an area of interest that would lead to a summer working paper. The summer project is a concerted scholarly effort with faculty providing broad, but detailed formal guidance. The resulting goal is to produce a paper publishable in a highly respected, academic journal, which may be co-authored by the doctoral student and the faculty member or members.~~

~~Requirements for the research teams include highly motivated students, strong faculty involvement, structured projects, commitment to deadlines, commitment to goals, and continuous project review.~~ **Candidacy Comprehensive Examination**

---

After satisfactory completion of all required course work, each Ph.D. student must pass a written **candidacy comprehensive** 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 comprehensive** 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.

For a complete list of University Graduate School and International Education degree requirements, please visit their website at: <http://catalog.uark.edu/graduatecatalog/objectivesandregulations/>

Summer Paper Students are required to complete summer papers during the first and second years of their residence. The summer papers represent an opportunity to practice the development and execution of a complete research project under the guidance and tutelage of an experienced faculty member or members. They constitute the final “practice run” before embarking on the dissertation. In addition, the summer papers provide an opportunity to explore a specific area of accounting as a potential source for dissertation research. A final benefit of the summer papers is the development of manuscripts that are expected to yield publications by the time the student completes the program or afterward.

Are Similar Programs available in the area?

No

Estimated Student Demand for Program NA

Scheduled Program Review Date **2021-2022** ~~NA~~

Program Goals and Objectives

**Program Goals and Objectives**

NA

Learning Outcomes

**Learning Outcomes**

NA

Description and justification of the request

**Description of specific change**

**Justification for this change**

Description of specific change	Justification for this change
<ul style="list-style-type: none"> <li>- Modified text describing the program</li> <li>- Deleted text related to seminar descriptions</li> <li>- Combined the summer paper/research requirements (ACCT 636V, Special Problems in Accounting) with required courses.</li> <li>- Deleted the following courses elective options: Select at least two courses from the following: ECON 6223 Microeconomic Theory II ECON 6633 Econometrics III ECON 6713 Industrial Organization I ISYS 5623 Multivariate Analysis ISYS 5613 Business Applications of Nonparametric Techniques ISYS 5723 Advanced Multivariate Analysis MKTG 6433 Seminar in Research Methods STAT 5313 Regression Analysis</li> </ul> <p>There are now 15 hours to be selected in consultation w/ program director because there tends to be quite a bit of variability in these course offerings.</p> <ul style="list-style-type: none"> <li>- Changed the language from comprehensive examinations to candidacy examinations</li> <li>- Clarified total hour requirements</li> <li>- Clarified minimum of 72 graduate hours beyond the bachelors and 42 graduate hours beyond the master's degree.</li> </ul>	<p>To align and clarify PhD program requirements to meet ADHE standards.</p>

#### Upload attachments

[ACCTPH - Curriculum Rev - Ltr of Notification.pdf](#)

[ACCTPH - Curriculum Revision - Curriculum.docx](#)

#### Reviewer Comments

**Alice Griffin (agriffin) (02/21/19 11:14 am):** Hyper-linked course in summer papers section of requirements.

**Alice Griffin (agriffin) (02/21/19 11:25 am):** Inserted scheduled program review date.

**Alice Griffin (agriffin) (02/21/19 1:15 pm):** Rollback: Submitter requested to roll back.

**Alice Griffin (agriffin) (02/22/19 10:17 am):** Updated LON in consultation with college. Changed title to reflect BOT naming convention.