PhD Requirements: Accounting

Before Requirements:

Required Courses (18 hours)  
ECON 6133 Mathematics for Economic Analysis  
ECON 6613 Econometrics I  
ECON 6623 Econometrics II  
ECON 6213 Microeconomic Theory I  
Select six hours 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  
MKTG 6433 Seminar in Research Methods  
STAT 5313 Regression Analysis

Supporting Courses (9 hours)  
Nine hours of supporting courses are selected by the student in consultation with the accounting doctoral program coordinator. Generally, such courses should be concentrated in a specific field in business or out-side business (e.g. 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.

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.

Comprehensive Examination  
After satisfactory completion of all required course work, each Ph.D. student must pass a written 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 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.

Dissertation (18 hours)   
ACCT 700V Doctoral Dissertation  
TOTAL: 45 hours

After Requirements:

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 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). 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 (34 hours)  
ACCT 6013 Graduate Colloquium  
ACCT 6033 Accounting Research Seminar I  
ACCT 6133 Accounting Research Seminar II  
ACCT 6233 Accounting Research Seminar III  
ACCT 6433 Accounting Research Seminar IV  
ACCT 636V Special Problems in Accounting (6 hours – students complete two, 3 hour courses)  
ECON 6133 Mathematics for Economic Analysis  
ECON 6613 Econometrics I  
ECON 6623 Econometrics II  
ECON 6213 Microeconomic Theory I  
WCOB 6111 Seminar in Business Administration Teaching I

Supporting Courses (15 hours)  
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 out-side 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 Exam  
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 exam within 36 months after starting coursework. If the written 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 examination results in termination from the program.

Dissertation (18 hours)   
ACCT 700V Doctoral Dissertation

TOTAL: 67 hours\*

\*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/>