

Dhaliwal-Reidy School of Accountancy

Eller College of Management

Doctoral Program Policies and Procedures



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PROGRAM OBJECTIVE AND OUTCOMES

OBJECTIVE

The primary objective of The University of Arizona's Dhaliwal-Reidy School of Accountancy Doctoral Program is to prepare you for a successful career in research and teaching at a university with a strong research mission. Our immediate goal is for you to commence your career as an assistant professor at a peer, or better, research university when you complete the Accounting Doctoral Program. The Accounting Doctoral Program is structured to be a five-year program of full-time study.

The Director of the PhD program (Paul Michas) and the Program Coordinator (Denise Burrue) will be your first point of contact for any questions/issues that may arise.

OUTCOMES

The faculty expect that you will achieve the following outcomes:

- a proven ability to produce research capable of ultimately being published in leading accounting journals, i.e., 'research production'.
- a proven ability to present and discuss research in interactive academic forums (e.g., workshops, conferences), i.e., 'research communication'.
- a proven ability to critique other researchers' work by producing constructive reviews and asking insightful questions in workshops, i.e., 'research service'.
- a proven ability to prepare and deliver accounting courses at a high standard, i.e., 'teaching effectiveness'.
- a proven ability to selflessly help other accounting faculty and other doctoral students, i.e., 'academic leadership and collegiality'.

Some of these outcomes will relate more strongly to different stages of the Accounting Doctoral Program. However, we encourage you to continually assess your achievement of these outcomes. Your achievement of these outcomes will also be formally assessed annually by the Accounting Doctoral Program Committee.

OVERVIEW OF PROGRAM

FIRST YEAR	<ul style="list-style-type: none"> • Prerequisites / SAS-STATA training / Math camp • Coursework • Research assistant assignment • Summer research paper (<i>submitted on first day of the Fall semester and presented early in the Fall of the second year</i>) • Annual Self-Evaluation (<i>due the first week of the Fall of the second year</i>)
SECOND YEAR	<ul style="list-style-type: none"> • Coursework • Research assistant assignment • Independent teaching assignment (Summer/Winter semester) • Written Comprehensive examination (mid-to-late June after the second year) • Annual Self-Evaluation (due in the first week of the Fall of the third year)
THIRD YEAR	<ul style="list-style-type: none"> • Coursework • Research assistant assignment • Oral Comprehensive examination (<i>Fall semester</i>) • Presentation of co-authored research study (<i>Spring semester</i>) • Complete Program of Study for Graduate College • Possible teaching assignment • Annual Self-Evaluation (due in the first week of the Fall of the fourth year)
FOURTH YEAR	<ul style="list-style-type: none"> • Research assistant assignment • Presentation of dissertation idea (<i>Fall semester</i>) • Possible teaching assignment • Annual Self-Evaluation (due in the first week of the Fall of the fifth year)
FIFTH YEAR	<ul style="list-style-type: none"> • Research assistant assignment • Presentation of job market paper (<i>early Fall semester</i>) • Practice Presentation for Rookie Camp (<i>Oct/Nov</i>) • Accounting Ph.D. Rookie Recruiting and Research Camp (<i>early December</i>) • Job Market • Final exam – dissertation defense (<i>Spring semester</i>)

GRADUATE SCHOOL DEADLINES

You will be required to meet all the deadlines of the Graduate College at the University of Arizona to earn your degree. The timeline for these requirements is available at <http://grad.arizona.edu/gsas/degree-requirements/important-degree-dates-and-deadlines>. The Program Coordinator will help you comply with these requirements.

PREREQUISITE COURSES / SAS-STATA TRAINING / MATH CAMP

You are required to attend SAS-STATA Training before you commence your regular coursework. SAS and STATA are the primary statistics software that you will most likely use to conduct empirical research. Typically, the SAS-STATA Training is taught by your upperclassmen in the Accounting Doctoral Program and is held in July. In addition, you are required to attend any SAS, STATA or Perl Training offered by the Department of Finance. Note that SAS and STATA are not the only statistical software you may be required to learn during the doctoral program. Some other examples are SPSS and Mathematica, among others. You may be required to learn these as needed.

After completing SAS-STATA Training, you are required to attend Math Camp (ECON 519: Mathematical Economics or AREC 580: Mathematics for Economists). This Math Camp is aimed at preparing you for the mathematical rigors of your Accounting Doctoral Program coursework. The current textbook for AREC 580 is “Fundamental Methods of Mathematical Economics” by Alpha C. Chiang and Kevin Wainwright.

You are also strongly encouraged to take courses in calculus, economics, and statistics prior to entering the Accounting Doctoral Program. If it has been a while since you took these courses, please review them before you start the program. We assume that students have at least one year of college-level calculus and a good understanding of matrix algebra.

We also assume that you have a four-year undergraduate degree (or equivalent) in accounting, finance, or economics. Students without an accounting background may need to take additional accounting courses prior to commencing the Accounting Doctoral Program.

COURSEWORK

Accounting research can be classified on two dimensions: research topic area and research method. The primary research topic areas are auditing, financial accounting, managerial accounting, taxation, and cross-country accounting. Underlying these research topic areas are theoretical frameworks developed in economics, finance, and psychology. The primary research methods are analytical analysis, archival analysis, and experimental analysis. Most accounting researchers focus on issues in one research topic area and apply one research method, especially early in their careers. Your coursework will provide you with training in research topic areas as well as research methods.

Your initial interests in a particular research topic area and research method will affect your chosen coursework (although all students are required to learn about all topic areas in accounting during the program). An example of the coursework and schedule you will undertake during the Accounting Doctoral Program is as follows on the next page:

COURSE SEQUENCE EXAMPLE

Required Accounting PhD Coursework

Coursework for Minor*

Methods Coursework (part of major)

Summer Before Year 1 – ECON 519 or AREC 580 (Mathematics for Economists / Math Camp) and SAS/STATA Camp

First Year Coursework (20 units)

Fall Semester

- 1) ACCT 696A (Managerial Accounting with Experimental Methods)
- 2) ECON 520 (Theory of Quantitative Methods in Economics)
- 3) AREC 548 (Intro to Statistical Methods in Economics) – 4 units
- 4) IA 697A (Learner Centered Teaching) - 2 unit

Spring Semester

- 1) ACCT 682 (Financial Accounting Research I)
- 2) ECON 522A (Econometrics I)
- 3) AREC 549 (Applied Econometrics)

Summer Between Years 1 and 2 – Summer Research Paper

Second Year Coursework (18 units)

Fall Semester (Archival Methods Track)

- 1) ACCT 696D (Financial Accounting Research II) **
- 2) ACCT 696E (Auditing and International Research)
- 3) ECON 696W (Empirical Environmental Economics) ***
or
ECON 522B (Econometrics II)

Fall Semester (Experimental Methods Track)

- 1) ACCT 696D (Financial Accounting Research II) **
- 2) ACCT 696E (Auditing and International Research)
- 3) MGMT 554 (Research Methodology-Behavioral)
or
ECON 696A (Experimental Economics)

Spring Semester (Archival Methods Track)

- 1) FIN 601 (Financial Decision Making)
- 2) FIN 695A (Investments) – may be taken Spring of 3rd year if another ACCT seminar is required this semester

Spring Semester (Experimental Methods Track)

- 1) MGMT 696D (Judgement + Decision Making)
- 2) MGMT 601/602 (Experimental Methods, two 7 week courses)
or
Other Economics (game theory), Psychology or Social Psychology elective

Complete official Program Plan of Study for Graduate College

Submit Comprehensive Exam Committee Form via GradPath

Summer Between Years 2 and 3 – Written Comprehension Exam

Third Year Coursework (12-15 units)

Fall Semester (Archival Methods Track)

- 1) FIN 620A (Financial Markets and Corporate Finance)
- 2) Suitable Economics Elective (if needed)
- 3) ACCT 797A (Research Workshop) ****

Fall Semester (Experimental Methods Track)

- 1) MGMT 554 (Research Methodology-Behavioral)
or
ECON 696A (Experimental Economics)
- 2) Suitable Economics / Psychology Elec. (if needed)
- 3) ACCT 797A (Research Workshop) ****

Spring Semester (Archival Methods Track)

- 1) Any remaining major or minor requirement credits
or
ACCT 797A (Research Workshop) ****
- 2) ACCT 920 (Dissertation) -3 units

Spring Semester (Experimental Methods Track)

- 1) Any remaining major or minor requirement credits
or
ACCT 797A (Research Workshop) ****
- 2) ACCT 920 (Dissertation) -3 units

Oral Comprehensive Exam

Presentation of Co-Authoring Research Study to DRSOA
Submit Doctoral Application to Candidacy via GradPath

Fourth Year Coursework (12 units)

Spring Semester

- 1) ACCT 920 (Dissertation) - 6 units
Submit Dissertation Committee Appointment Form via GradPath
Presentation of Dissertation Idea to Committee and DRSOA

Spring Semester

- 1) ACCT 920 (Dissertation) - 6 units

Fifth Year Coursework (12 units)

Fall Semester

- 1) ACCT 920 (Dissertation) - 6 units
Presentation of Job Market Paper to DRSOA
Attend Accounting Ph.D. Rookie Recruiting Camp in Miami

Spring Semester

- 1) ACCT 920 (Dissertation) - 6 units
Final Oral Exam – Dissertation Defense
Approved Dissertation submitted online to the Graduate College

/*Students pursuing study in experimental or behavioral methods technically both major **and** minor in accounting, which allows for coursework flexibility.

** ACCT 696D, Financial Accounting Research II, can be used as one of the four required courses for a minor in Finance as it is taught by a professor with a joint appointment in both Accounting and Finance. It is a **required** course for **all** Accounting doctoral students no matter which minor or methods track they are on.

*** Past doctoral students have found ECON 696W taught by Ashley Langer to be more useful than ECON 522B.

**** ACCT 797A can be registered for in two different semesters for a maximum of 6.0 credit hours being applied to your major requirement.

A minimum of 6 credit hours in courses with a course number of 500 or larger must be taken each semester to align with Graduate School requirements.

The required coursework listed above may be modified to reflect changes in course offerings, better align coursework with the learning objectives of the program, or accommodate an alternative minor. In addition, you may be required to take the following research seminars if/when they are offered:

- Managerial Accounting Research
- Analytical Modeling Accounting Research
- Accounting Research using Experiments

You are also strongly encouraged to familiarize yourself with the Graduate College coursework requirements, which can be found at <https://grad.arizona.edu/gsas/degree-requirements/doctor-philosophy>. For example, the Graduate College requires the equivalent of at least six semesters of full-time graduate study, with a minimum of 36 units in the major subject, a minimum of 9 units in the minor subject (some minor departments, such as Finance, require more than 9 units), and a minimum of 18 units applied to the dissertation phase of the Accounting Doctoral Program.

RESEARCH ASSISTANT ASSIGNMENTS

Research is arguably the most important responsibility of professors working universities with a strong research mission. To help prepare you for a successful research career, you will be assigned to work as a research assistant for various professors during your time in the Accounting Doctoral Program. Your research assistant assignments will be jointly determined by you, the Director of the School of Accountancy, and the Director of the Accounting Doctoral Program. Your research interests and needs will be a primary factor in determining your research assistant assignments.

The research assistant assignments will serve several key purposes. First, we hope that they provide you with an opportunity to develop specific research skills (e.g., literature reviews, data collection, data analysis) under the direct guidance of a faculty member. Second, we expect that your collaborative research experiences with faculty will lead to opportunities to work on research projects and produce working papers (and eventual academic publications) with these faculty members. Finally, you will be required to provide support for these faculty members' own research. Research assistant assignments represent a way to provide you with funding during the Accounting Doctoral Program.

You are expected to spend approximately 20 hours per week working on your research assistant assignments, although this time commitment may vary depending on the needs of the faculty member to whom you are assigned.

TEACHING ASSIGNMENTS

Teaching is one of the main responsibilities of all professors regardless of the type of university for which they work (i.e., research-oriented university or teaching-oriented university). To help prepare you for success in teaching, you are introduced to university-level teaching during your time in the Accounting Doctoral Program. You are expected to teach at least once during your time in the Accounting Doctoral Program. However, you may be required to teach more frequently. The frequency of your teaching assignments will be jointly determined by you, the Director of the School of Accountancy, and the Director of the Accounting Doctoral Program.

This teaching experience will serve several key purposes. First, we hope that it provides you with an opportunity to develop pedagogical skills before you are given a full teaching load as an assistant professor. Second, this teaching experience is necessary to demonstrate your teaching potential as part of your application materials when you apply for a position as an Assistant Professor toward the end of the Accounting Doctoral Program. Almost all recruiting universities will ask you to provide formal teaching evaluations as evidence of your teaching potential. Finally, teaching assignments often represent a way to provide you with funding during the Accounting Doctoral Program.

To help prepare you for your first teaching assignment, you will take a teaching course in the first semester of the Accounting Doctoral Program (ECON 597C: Teaching Methods in Economics). Most students in the Accounting Doctoral Program fulfill part of their teaching assignments during a Summer or Winter semester early in the Accounting Doctoral Program, along with a second opportunity sometime later in the program. Students are also asked to help in proctoring exams for the masters and undergraduate programs throughout their time here. It is recommended that you consider teaching a course that will ultimately demonstrate your experience in that area of teaching when you approach the job market.

In the Fall semester you are expected to observe classes taught by at least one or two career-track instructors (those in the department who do not possess a PhD) and one or two courses taught by a tenure-track professor (those in the department who possess a PhD). Upon completion of the shadowing experience, the student is expected to write a one-page reflection essay on the different teaching styles of at least three different faculty members they observed. Students are encouraged to sit in on the class they decide to teach or view the online lectures, and also meet one-on-one with the career-track instructor, research faculty and potentially the doctoral student, who previously taught the course, for further guidance or teaching tips. This will further prepare you for your first teaching assignment.

FIRST YEAR SUMMER RESEARCH PAPER

You are required to complete a summer research paper during the summer between the first and second years of the Accounting Doctoral Program. At the start of the first year Spring semester, the Director of the Accounting Doctoral Program will assign you a faculty mentor who will provide you with guidance as you complete your first-year summer research paper. You should identify an appropriate research question and develop a plan for completion of your first-year summer research paper, and have them both approved by your faculty mentor before the end of the Spring semester of your first year.

Your summer paper should consist of two major components. For archival students, the first component of the summer paper involves a replication of a published study. Ideally, this study should be a well-regarded empirical study that has been published in a leading accounting journal. The second component of the summer paper involves you developing a theoretical framework and novel hypotheses to extend the study replicated in satisfying the first component of the summer paper. A thorough literature review should support your theoretical framework and hypotheses. You should fully describe your research design for this extension. You should also outline the tables for your study (both the replication and the extension) and describe the findings of the replication and the expected results of the extension. Actual data collection for the extension is not required. However, we encourage students using archival methods to attempt to perform some preliminary analyses to assess the feasibility of their extension. Students using experimental methods are expected to develop a research instrument and collect pilot data to test their hypotheses. Please refer to the summer paper guidelines document for more details. We expect you to use the first-year summer research paper as a learning experience, a way to commence a research pipeline, and to further develop an active research relationship with faculty.

You are expected to write your summer paper in the format of a working paper that is typically due on first day of the Fall semester. Equally, you are required to present your summer paper in a research workshop with the other School of Accountancy doctoral students and faculty in attendance. This research workshop will typically be held in September. You will typically have 45 minutes to an hour to present. Collectively, the Director of the Accounting Doctoral Program and faculty mentors will assess each student's first year summer research paper as "satisfactory" or "unsatisfactory". To remain in good standing in the program, your summer paper will have to be "satisfactory".

RESEARCH WORKSHOPS AND PRESENTATION OF ORIGINAL RESEARCH

You are required to attend all research workshops and 'brown bags'. Research workshops are typically held on Friday afternoons (though it could be scheduled for other days) and usually involve faculty from other universities visiting The University of Arizona to present and receive feedback on their research. Research workshops could also involve doctoral students from other universities presenting their research as part of the interview/job market process. Also, research workshops provide a forum for faculty and students from The University of Arizona to receive feedback on their work. If you cannot attend a research workshop or 'brown bag' for any reason, you should notify the Director of the Accounting Doctoral Program immediately. Given the importance of these research activities, you should only miss a research workshop or 'brown bag' due to extenuating circumstances.

You are expected to actively participate in research workshops and 'brown bags'. This participation requires you to carefully read the workshop paper (typically circulated a week prior to the workshop) and identify questions related to the workshop paper. Students are expected to ask questions during the workshop. You can expect that your questions will become more insightful as you progress in the Accounting Doctoral Program. However, we strongly encourage students to start asking questions early in the Accounting Doctoral Program. An annual award is presented to the student who consistently performs at the highest standard in research workshops. Your performance during workshops will be evaluated as part of your annual formal assessment.

Aside from the research workshop itself, you are also required to actively participate in several activities related to the workshop. These activities include meeting with the presenter and discussing the workshop paper with other students before the workshop. Absence from these meetings will have to be approved by the Director of the Accounting Doctoral Program and will only be allowed as an exception.

You are required to present a (co-authored or solo) paper in the Spring semester of your third year. This presentation will provide you with excellent practice presenting a paper in a research workshop environment.

COMPREHENSIVE EXAM

The Comprehensive Examination consists of two parts: a Written portion and an Oral portion (conducted at different times).

The Written portion is comprised of two components, both offered during the summer between your 2nd and 3rd years in the Accounting Doctoral Program. You should complete all (or almost all depending on course scheduling) seminars offered by the accounting department and be in good academic standing to qualify to take the Comprehensive Exam. The Written portion will be scheduled in a manner that allows you to use part of the summer to prepare thoroughly for this exam. The first component of the Written portion is an 8-hour component. The content of this component will be based on all of your Accounting doctoral courses that you have taken during your first two years in the Accounting Doctoral Program, as well as courses in your minor field. The faculty teaching these courses will write the exam questions and then grade your responses. The exam assesses your ability to synthesize published accounting research, critique different streams of accounting research, and design empirical accounting research studies. You will complete this component of the exam using a laptop provided to you that day. This component of the exam is a 'closed-book' exam, i.e., you are not allowed to use any notes or resources to help you answer the questions on this exam.

The second component of the Written portion is a critique of an academic study. After completing the first component of the Written portion you will be provided with an unpublished manuscript for you to review. You will have 24 hours to complete this review. The requirements for this review are similar to those expected of reviewers of academic studies under review at leading accounting journals. To complete the review, you are able to use any resources that would normally be available to reviewers (except help from any other persons).

The Oral portion of the Comprehensive Exam follows the Written Portion and will be offered no earlier than three months after successful completion of the Written Portion. It is offered during the fall semester of the 3rd year. The Examination Committee will assess your knowledge of accounting research topic areas and methodologies in general, as well as more specifically within your area(s) of interest. The grading outcomes for this Oral portion are similar to the Written portion. After completing the Oral portion of the Comprehensive Exam, and after you have successfully completed all required coursework for both your major and minor areas, you are able to formally enter the dissertation phase of the Accounting Doctoral Program.

As required by the Graduate College, you must pass all components of the Comprehensive Exam to continue in the Accounting Doctoral Program. There are three possible grading outcomes: (a) pass and continue in the Accounting Doctoral Program, (b) fail and leave the Accounting Doctoral Program, or (c) fail, with permission to take the Comprehensive Exam again. In the latter case, being required to take the Comprehensive Exam again will delay your progress in the Accounting Doctoral Program. You could be asked to take the entire Comprehensive Exam again or only a component of the exam.

DISSERTATION

After your successful completion of the Comprehensive Examination, you are expected to commence working on a dissertation proposal. Your dissertation should represent an original empirical or analytical research study that makes a significant and novel contribution to the accounting literature. You are required to present your dissertation idea in the Fall semester of the 4th year. You will present this first to your Dissertation Committee, and then once approved by your committee you will present your idea in a formal workshop to the entire faculty. The presentation of your dissertation idea provides a mechanism for you to receive feedback on the idea from a diverse research audience. This feedback supplements the feedback that you will naturally receive from your adviser and Dissertation Committee.

You may alternatively present your dissertation idea in the Spring semester of your 3rd year if you would like to get this feedback earlier. In that case, you will present your original co-authored or solo research in the Fall semester of the 4th year. This presentation will enable you to further develop and enhance your skills presenting research and answering questions in a highly-interactive research environment. Such practice is vital in preparation for the job market process as a research workshop will form part of every campus visit for the universities that interview you for an assistant professor position.

To form the basis of the discussion in the dissertation-related workshop, you should circulate a front-end of a working paper to the School of Accountancy faculty and the other doctoral students at least one week prior to the date of your scheduled research workshop. The focus of this presentation is on the motivation and hypothesis for your dissertation question.

The specific format of the written dissertation is determined by your Dissertation Committee and the Graduate College. However, you can expect that your dissertation will represent a document that can be readily adapted into a working paper that is appropriate for submission to a leading accounting journal.

ACCOUNTING PH.D. ROOKIE RECRUITING & RESEARCH CAMP

You will be encouraged to attend the Accounting Ph.D. Rookie Recruiting & Research Camp in December of your fifth year in the Accounting Doctoral Program (or the year that you plan to graduate). This conference is organized by the American Accounting Association and hosted by the University of Miami. The purpose of the conference is to provide a centralized forum for job market candidates to meet with recruiting universities. The Program Coordinator will help coordinate the application process, especially faculty recommendations. However, it is important to plan for this process so that the applications are completed in time.

One major feature of the conference is a 15-minute uninterrupted presentation of your dissertation research. The conference organizers will assign you a timeslot in a session with other job market candidates with similar research interests. The conference organizers will provide you with a list of presentation requirements. These requirements include recommendations for your presentation slides and the content of your presentation. The time restriction is strictly enforced. Unlike most conference presentations, after you present, a discussant does not critique your research and there is no opportunity for the audience to ask questions. Representatives from recruiting universities interested in attending your presentation and other job market candidates comprise your audience. Before you attend the conference, you have the opportunity to formally rehearse your presentation before an audience of The University of Arizona faculty and doctoral students. Therefore, you will receive guidance and support from the faculty and students to maximize the impact of your presentation.

Another feature of the Accounting Ph.D. Rookie Recruiting & Research Camp is the opportunity to meet with representatives from recruiting universities. When registering for the conference, you have the opportunity to select the recruiting universities with which you would be interested in meeting. These universities will then choose which candidates they would like to meet. Universities that are interested in meeting with you will contact you directly to set up a time to meet. These meetings can range from informal information-sharing opportunities to more formal interview-style discussions. Aside from these meetings, there are also informal receptions where you have the opportunity to introduce yourself to representatives from recruiting universities. Faculty from recruiting universities might also contact you after you arrive at the conference to set up a meeting.

Every job market candidate attending the conference is required to set up a biography page and upload materials to the conference website. These materials include a photo, research working papers (including your dissertation paper), research and teaching statements, recommendation letters, and teaching evaluations.

JOB MARKET

The “job market” colloquially refers to the process through which doctoral students apply for assistant professor positions at recruiting universities, receive offers from these universities, and ultimately accept one of these offers. This process will typically occur throughout your fifth year in the Accounting Doctoral Program.

The job market process commences with recruiting universities positing advertisements for available assistant professor positions, starting in the Summer and occurring periodically throughout Fall and Spring semesters. These postings are centrally advertised on several websites, including the Accounting Research Network on SSRN and the American Accounting Associate website. Students then apply to the recruiting universities of interest to them. You are encouraged to apply to a broad selection of universities as the job market process is highly competitive. Together with your Dissertation Chair and Committee, you will determine an appropriate list of universities to which you wish to apply. Although many of the posted advertisements state that the recruiting university will consider applications starting early in Fall semester, most universities do not start seriously considering applications until November (in anticipation of meeting suitable candidates at the Accounting Ph.D. Rookie Recruiting & Research Camp in December). Nevertheless, some recruiting universities will commence interviewing candidates during the Fall semester. However, most universities do not commence inviting candidates for campus interviews until the Spring semester.

Almost all recruiting universities require applicants to apply through an online application system. You will be required to apply to each university through a separate online application system that is unique to that university. This process might seem repetitive. However, most of the documents required to complete your applications are common for most universities. For example, almost all universities will require you to submit your academic vita, research working papers (including your dissertation paper), research and teaching statements, recommendation letters, and teaching evaluations. These are the same documents you will upload to the Accounting Ph.D. Rookie Recruiting & Research Camp’s website. Therefore, it is prudent to start drafting these documents during the Summer between your fourth and fifth year in the Accounting Doctoral Program and continue to revise them until each university’s application deadline.

After the Accounting Ph.D. Rookie Recruiting & Research Camp, recruiting universities will commence inviting candidates for campus visits. The structure of these visits resembles the same structure that you have observed for external workshop presenters at The University of Arizona, i.e., a research workshop, office visits, and meals. Most of these campus visits occur from January through March. However, some universities will continue interviewing candidates until the positions are filled. Also, some universities will commence their campus visits later in the process, and/or consider visiting assistant professor candidates, after the job market has finished for some competing universities.

FINAL ORAL DEFENSE EXAM

Upon completion of your dissertation, you must take a Final Oral Defense Exam that focuses on your dissertation. This exam is typically scheduled for the late Spring semester after you have completed the job market process and before you commence a position as an assistant professor. You will need to be in good academic standing to take the final exam. It is becoming increasingly common for doctoral students to delay taking the Final Exam until after they commence an assistant professor position at another university. This strategy is aimed at delaying the start of the tenure clock by one year. You should only adopt this strategy if it is approved by your Dissertation Committee and the university where you will be commencing employment.

Your Examination Committee must be composed of at least three faculty members in Accounting and, at the option of the minor department, one or two members of the minor area (see Graduate Catalog for other details). The Graduate College requires a minimum of three members, all of whom must be current faculty members that are tenured, tenure-track, or approved as equivalent at the University of Arizona. When your Examination Committee has approved the final dissertation document, it must be submitted to the Graduate College (see the Graduate Catalog to learn about the submission process).

The Final Exam also provides you with an excellent opportunity to formally discuss revisions you have made to your dissertation after receiving feedback from numerous sources during the job market process. Your Dissertation Chair will determine the format of your Final Exam. However, you can expect it to be structured similarly to the oral comprehensive exam. The key difference is that the Final Exam is focused exclusively on your dissertation and further work that you will be required to perform before your Examination Committee approves your dissertation.

CONTINUATION IN THE PROGRAM/“GOOD STANDING”

To continue in the Accounting Doctoral Program, you are expected to always be in “good standing” in the Accounting Doctoral Program. The Director of the Accounting Doctoral Program, in conjunction with the faculty of the School of Accountancy, will review your performance to ensure that you are in “good standing” for the relevant stage of the Accounting Doctoral Program. The decision by the faculty to allow a student to continue in the Accounting Doctoral Program will be made on an annual basis.

To be in “good standing”, you must earn at least a ‘B’ grade in each course in the Accounting Doctoral Program. Grades below a ‘B’ will need to be remedied in an appropriate manner that must be approved by the Director of the Accounting Doctoral Program. The Graduate College requires all graduate students to maintain an average GPA of 3.0 (B grade). You must also pass each required exam (e.g., comprehensive exams, oral exam, final exam), each research requirement (e.g., participation in research workshops, research assistant assignments, first year summer research paper, third year co-authored paper, dissertation-related workshops) at the specified time in the Accounting Doctoral Program. Unsatisfactory performance in coursework, research requirements, or a required exam may result in immediate removal of your funding and you may be formally dismissed from the Accounting Doctoral Program. Any violation of ethics or codes of conduct may also result in your dismissal from the Accounting Doctoral Program. Finally, you are expected to be “in residence” (i.e., regularly work in-person on campus) throughout the time that your studies are funded by The University of Arizona. This residence period includes the majority of each summer period. The Accounting Doctoral Program is very time- and effort-intensive. The most successful doctoral students find that they work much longer hours compared to a typical career in industry during the program.

To facilitate your annual review, you are required to submit an annual report at the end of each academic year. The annual report should summarize your performance for that academic year (Fall, Spring, and Summer), identify plans for the upcoming year, and outline any changes to your planned coursework. The performance for the year will cover, among other things, coursework, research projects, professional development such as conference presentations/attendance, RA and teaching responsibilities. This self-evaluation is due in the first week of the Fall semester. It should also state your overall goals for your remaining time in the Accounting Doctoral Program. The Accounting Doctoral Program Committee will formally evaluate your progress annually and the feedback will be provided to you individually in person by the Director of the Accounting Doctoral Program.

FUNDING

Your funding throughout your time in the Accounting Doctoral Program will primarily consist of a full tuition waiver and cover healthcare benefits, plus a stipend for living expenses, which includes a 0.50 Teacher Assistant (TA) appointment.

You may also receive additional stipends during the Accounting Doctoral Program at the discretion of the School of Accountancy Director and the Accounting Doctoral Program Committee. For example, you could receive annual research funding throughout the Accounting Doctoral Program. This funding might be spent on travel to appropriate accounting conferences, subject to pre-approval by the Director of the School of Accountancy and the Director of the Accounting Doctoral Program. In addition, you may be eligible for additional travel funding to accounting conferences depending on the nature of the conference and the approval of the Director of the School of Accountancy and the Director of the Accounting Doctoral Program. Funding for research projects (e.g., cost of additional data collection, journal submission fees, conference costs) conducted in collaboration with a faculty member from the University of Arizona, School of Accountancy, or research that is directly related to your dissertation, will be given priority. At all stages of the Accounting Doctoral Program, you should discuss your funding needs with the Director of the Accounting Doctoral Program. Finally, you are encouraged to apply for additional funding as made available by The University of Arizona, the American Accounting Association, and other sources.

While funding is offered at the discretion of the Director of the School of Accountancy and the Accounting Doctoral Program Committee, funding is generally readily available throughout your five years in the Accounting Doctoral Program, assuming you remain in good standing. This funding might not be available if you require more than five years to complete the Accounting Doctoral Program. You might also be eligible for additional funding through additional School of Accountancy teaching assignments if the Director of the Accounting Doctoral Program and your dissertation advisor jointly agree that the requirements related to this funding will not adversely affect your progress in the program.

In addition, you may apply for other scholarships with the approval of the Accounting Doctoral Program Committee. Some scholarships, such as the Deloitte Foundation Fellowship, will involve faculty nomination of one student.

Please be mindful that the Accounting Doctoral Program funding packages vary from year to year.

ACADEMIC CONFERENCE FUNDING

We strive to provide opportunities for students to attend academic accounting conferences. These are an important way those in our field meet and network with each other in person, present our research to our colleagues, and provide constructive feedback to each other on that research. Our intent is to provide funding (travel, hotel conference registration and meal per-diem costs) in the manner outlined here:

- 1st year students – No conference funding will be provided.
- 2nd year students – Funding for one high-quality research conference of your choice will be provided. We strongly encourage (but do not require) you to volunteer to review papers for acceptance to the conference, serve as a discussant of another's work, or serve as a moderator for a paper presentation session.
- 3rd and 4th year students – Generally, funding will only be provided if a student co-authored paper is accepted for conference presentation. If attending and presenting, we also require that you volunteer to review papers for acceptance to the conference, and to also volunteer to serve as either a discussant of another's work, as a moderator for a presentation session, or both.
- 5th year students – In addition to that outlined for 3rd and 4th years above, funding will be provided to attend one job-market conference.

In addition, the PhD program committee regularly selects students for, and provides funding to attend, a small number of additional conferences each year (i.e. the Deloitte Doctoral Consortium, the Western Regional research conference, etc.).

Attendance to all conferences must be pre-approved by the Director of the Dhaliwal-Reidy School of Accountancy and the Director of the PhD Program. All conference attendance is subject to budgetary considerations and to changes at any time.

ACCESS TO OFFICE FACILITIES

When you commence the Accounting Doctoral Program, you will be assigned a doctoral student carrel in the School of Accountancy (McClelland Hall Room 301). After your fifth year in the Accounting Doctoral Program, there might not be sufficient carrels to allocate one to you. You will also be provided a computer for your use in the office, and you will have access to computing and printing facilities in the School of Accountancy. In addition, you will have access to Eller College of Management computing facilities, including statistics software and major accounting and finance databases.

