ACCOUNTANCY, PHD

for the degree of Doctor of Philosophy in Accountancy

chair of department: W. Brooke Elliott
director of graduate studies:
director of admissions committee:
department website: https://giesbusiness.illinois.edu/accountancy/
programs/msa/
college website: https://giesbusiness.illinois.edu/
overview of graduate college admissions & requirements: Graduate
Admissions (https://grad.illinois.edu/admissions/apply)
overview of college admissions & requirements: Gies Catalog
(http://catalog.illinois.edu/schools/gies-business/academic-units)
department office: 360 Wohlers Hall, 1206 South Sixth, Champaign,
IL 61820
phone: (217) 333-0857
e-mail: accy@illinois.edu

The student's doctoral program is determined in consultation with a
faculty advisory committee. The student's evolving plans for the doctoral
thesis serve as a guide in planning the program. Program coursework
is comprised of two general categories: core studies and advanced
studies within an area of specialization (i.e., a supporting field). The latter
coursework is tailored to facilitate the student's dissertation.

In addition, candidates must pass a written accountancy core
examination and both oral preliminary and oral final examinations on the
doctoral thesis. In the accountancy core examination, candidates must
demonstrate a thorough knowledge of research methods and accounting
theory; a general acquaintance with the subject matter of the variety
addressed within accountancy doctoral core studies; and proficiency in
the required areas of economic theory, quantitative methods, behavioral
science and financial economics.

Graduate Degree Programs in Accountancy
Graduate Majors:
Accountancy, MAS (http://catalog.illinois.edu/graduate/bus/
accountancy-mas)
with optional concentrations: Business &
Public Policy (http://catalog.illinois.edu/
graduate/graduate-majors/finance/
graduate_concentration_in_business_and_public_policy),
Corporate Governance & International
Business (http://catalog.illinois.edu/
graduate/graduate-majors/bus-admin-ms/
graduate_concentration_in_copr_gov_and_intl_bus), Data
Analytics in Accountancy (http://
catalog.illinois.edu/graduate/graduate-
majors/accountancy/data-analytics-conc), Finance (http://catalog.illinois.edu/
graduate/graduate-majors/finance/
graduate_concentration_in_finance),
Information Technology & Control (http://
catalog.illinois.edu/graduate/graduate-
majors/bus-admin-ms/grad-conc-info-tech-control), Real Estate (http://catalog.illinois.edu/
graduate/graduate-majors/finance/
graduate_concentration_in_real_estate), Supply
Chain Management (http://catalog.illinois.edu/
graduate/graduate-majors/bus-admin-ms/
graduate_concentration_in_supply_chain_mgmt),
Taxation (http://catalog.illinois.edu/graduate/
graduate-majors/accountancy/taxation-
concentration)
Accountancy, MS (http://catalog.illinois.edu/graduate/bus/
accountancy-ms) (on campus & online)
on campus concentrations: Business &
Public Policy (http://catalog.illinois.edu/
graduate/graduate-majors/finance/
graduate_concentration_in_business_and_public_policy),
Corporate Governance & International
Business (http://catalog.illinois.edu/
graduate/graduate-majors/bus-admin-ms/
graduate_concentration_in_copr_gov_and_intl_bus), Data
Analytics in Accountancy (http://
catalog.illinois.edu/graduate/graduate-
majors/accountancy/data-analytics-conc), Information
Technology & Control (http://catalog.illinois.edu/
graduate/graduate-majors/bus-admin-ms/
grad-conc-info-tech-control), Supply Chain
Management (http://catalog.illinois.edu/
graduate/graduate-majors/bus-admin-ms/
graduate_concentration_in_supply_chain_mgmt)
Accountancy, PhD (p. 1)
Graduate Minors:
Accountancy (http://catalog.illinois.edu/graduate/graduate-
majors/accountancy/#minortext)
Graduate Concentrations:
Accountancy (http://catalog.illinois.edu/graduate/graduate-
majors/accountancy/accy-conc)
Data Analytics in Accountancy (http://catalog.illinois.edu/
graduate/graduate-majors/accountancy/data-analytics-conc)

Information listed in this catalog is current as of 12/2019
Admission

All applicants to the Accountancy doctoral program should refer to the PhD program (https://business.illinois.edu/accountancy/programs/phd/admission).

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<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Graduate study, at least 16 hours of which are in a supporting field (e.g., economics, finance, psychology).</td>
<td>24</td>
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<tr>
<td></td>
<td>A two-course introduction to mathematical statistics and probability theory</td>
<td>8</td>
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<tr>
<td></td>
<td>Accountancy core doctoral seminars:</td>
<td>16</td>
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<tr>
<td>ACCY 592</td>
<td>Introduction to Accounting Research</td>
<td></td>
</tr>
<tr>
<td>ACCY 585</td>
<td>Constructs in Atg Research</td>
<td></td>
</tr>
<tr>
<td>ACCY 593</td>
<td>Special Research Problems (section B)</td>
<td></td>
</tr>
<tr>
<td>ACCY 593</td>
<td>Special Research Problems (section C)</td>
<td></td>
</tr>
<tr>
<td>ACCY 593</td>
<td>Special Research Problems (section S)</td>
<td>4</td>
</tr>
<tr>
<td>ACCY 594</td>
<td>Doctoral Research Seminar (in area of specialization)</td>
<td>4</td>
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<tr>
<td></td>
<td>Microeconomics at the graduate level (ECON 500), and another economics course at the graduate level from an approved listing</td>
<td>8</td>
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<tr>
<td>ACCY 599</td>
<td>Thesis Research</td>
<td>32</td>
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<td></td>
<td>Total Hours</td>
<td>96</td>
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</table>

Other Requirements

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Other requirements may overlap</td>
<td></td>
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<tr>
<td>Minimum Hours Required Within the 56 Unit:</td>
<td></td>
</tr>
<tr>
<td>Minimum 500-level Hours Required Overall:</td>
<td>60</td>
</tr>
<tr>
<td>Students must present a research paper at the Accountancy Research Forum in the beginning of their third year.</td>
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<tr>
<td>Although teaching is not a general Graduate College requirement, experience in teaching is considered an important part of the accountancy Ph.D. program.</td>
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<tr>
<td>Masters Degree Required for Admission to PhD?</td>
<td>No</td>
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<tr>
<td>Qualifying Exam Required (Accountancy Core Examination)</td>
<td>Yes</td>
</tr>
<tr>
<td>Preliminary Exam Required</td>
<td>Yes</td>
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<tr>
<td>Final Exam/Dissertation Defense Required</td>
<td>Yes</td>
</tr>
<tr>
<td>Dissertation Deposit Required</td>
<td>Yes</td>
</tr>
<tr>
<td>Minimum GPA:</td>
<td>3.0</td>
</tr>
</tbody>
</table>

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