ACCOUNTANCY, PHD

for the degree of Doctor of Philosophy in Accountancy

chair of department: Theo Sougiannis
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/giebusiness/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

Accountancy, MAS (http://catalog.illinois.edu/graduate/bus/accountancy-mas)
concentrations:
  - Business & Public Policy (http://catalog.illinois.edu/graduate/bus/concentration/finance/business-public-policy)
  - Corporate Governance & International Business (http://catalog.illinois.edu/graduate/bus/concentration/badm/corporate-governance-international-business)
  - Data Analytics in Accountancy (http://catalog.illinois.edu/graduate/bus/concentration/accy/data-analytics-accountancy)

Accountancy, MS (http://catalog.illinois.edu/graduate/bus/accountancy-ms) (on campus & online)
on campus concentrations:
  - Business & Public Policy (http://catalog.illinois.edu/graduate/bus/concentration/finance/business-public-policy)
  - Corporate Governance & International Business (http://catalog.illinois.edu/graduate/bus/concentration/badm/corporate-governance-international-business)
  - Data Analytics in Accountancy (http://catalog.illinois.edu/graduate/bus/concentration/accy/data-analytics-accountancy)
  - Information Technology & Control (http://catalog.illinois.edu/graduate/bus/concentration/badm/information-technology-control)
  - Real Estate (http://catalog.illinois.edu/graduate/bus/concentration/finance/real-estate)
  - Supply Chain Management (http://catalog.illinois.edu/graduate/bus/concentration/badm/supply-chain-management)
  - Taxation (http://catalog.illinois.edu/graduate/bus/accountancy-mas/taxation)

Accountancy, PhD (p. 1)
Minor:
  - Accountancy (http://catalog.illinois.edu/graduate/bus/minors/accy/accountancy)
Concentrations:
  - Data Analytics in Accountancy (http://catalog.illinois.edu/graduate/bus/concentration/accy/data-analytics-accountancy)

Admission

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

for the degree of Doctor of Philosophy in Accountancy

For additional details and requirements refer to the department's program information online (https://business.illinois.edu/accountancy/programs/phd) and the Graduate College Handbook (http://www.grad.illinois.edu/gradhandbook).

Information listed in this catalog is current as of 05/2020
Graduate study, at least 16 hours of which are in a supporting field (e.g., economics, finance, psychology). 24

A two-course introduction to mathematical statistics and probability theory 8

Accountancy core doctoral seminars: 16

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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<tbody>
<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>
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<tr>
<td>ACCY 593</td>
<td>Special Research Problems (section C)</td>
<td></td>
</tr>
<tr>
<td>ACCY 599</td>
<td>Special Research Problems (section S)</td>
<td></td>
</tr>
<tr>
<td>ACCY 594</td>
<td>Doctoral Research Seminar (in area of specialization)</td>
<td></td>
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</tbody>
</table>

Microeconomics at the graduate level (ECON 500), and another economics course at the graduate level from an approved listing 8

ACCY 599  Thesis Research 32

Total Hours 96

**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>
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<tr>
<td>Minimum 500-level Hours Required Overall:</td>
<td>60</td>
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<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>
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<tr>
<td>Preliminary Exam Required</td>
<td>Yes</td>
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<tr>
<td>Final Exam/Dissertation Defense Required</td>
<td>Yes</td>
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<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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