ACCOUNTANCY, PHD

for the degree of Doctor of Philosophy in Accountancy

chair of department: Theo Sougiannis
director of graduate studies: Nerissa Brown
director of admissions committee: Kacie Jones
department website: https://giesbusiness.illinois.edu/accountancy/programs/msa/
college website: https://giesbusiness.illinois.edu (https://business.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
email: 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/)
with optional 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/)
- Finance (http://catalog.illinois.edu/graduate/bus/concentration/finance/finance/)
- Financial Reporting & Assurance (http://catalog.illinois.edu/graduate/bus/accountancy-mas/financial-reporting-assurance/)
- 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/concentration/accy/taxation/)

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/)
- Finance (http://catalog.illinois.edu/graduate/bus/concentration/finance/finance/)
- Information Technology & Control (http://catalog.illinois.edu/graduate/bus/concentration/badm/information-technology-control/)
- Supply Chain Management (http://catalog.illinois.edu/graduate/bus/concentration/badm/supply-chain-management/)
- Taxation (http://catalog.illinois.edu/graduate/bus/concentration/accy/taxation/)
online concentrations:
- Accountancy Analytics (http://catalog.illinois.edu/graduate/bus/accountancy-ms/accountancy-analytics/)

Accountancy, PhD (p. 1)
Minor:
- Accountancy (http://catalog.illinois.edu/graduate/bus/minors/accy/accountancy/)
Certificate:
- Accounting Data Analytics, CERT (http://catalog.illinois.edu/graduate/bus/accy/accounting-data-analytics-cert/)
Admission
All applicants to the Accountancy doctoral program should refer to the PhD program (https://giesbusiness.illinois.edu/graduate-hub/doctoral/accountancy/).

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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/).

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<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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<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>
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<tr>
<td>ACCY 593</td>
<td>Special Research Problems (section C)</td>
<td></td>
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<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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<td></td>
<td>Microeconomics at the graduate level (ECON 500), and another economics course at the graduate level from an approved listing</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>
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<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>
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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>
</tr>
<tr>
<td>Dissertation Deposit Required</td>
<td>Yes</td>
</tr>
<tr>
<td>Minimum GPA:</td>
<td>3.0</td>
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Information listed in this catalog is current as of 12/2021