

# ACCOUNTANCY, PHD

*for the degree of Doctor of Philosophy in Accountancy*

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.

## 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://giesbusiness.illinois.edu/graduate-hub/doctoral/accountancy/>) and the Graduate College Handbook (<http://www.grad.illinois.edu/gradhandbook/>).

Code	Title	Hours
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
ACCY 592	Introduction to Accounting Research	
ACCY 593	Special Research Problems (section B)	
ACCY 593	Special Research Problems (section C)	
ACCY 594	Doctoral Research Seminar (in area of specialization)	
ACCY 593	Special Research Problems (section SP1)	4
ACCY 593	Special Research Problems (section SP2)	4
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
<b>Total Hours</b>		<b>96</b>

## Other Requirements

Requirement	Description
Other requirements may overlap	
Minimum Hours Required Within the 56 Unit:	

Minimum 500-level Hours Required 60

Overall:

Students must present a research paper at the Accountancy Research Forum in the beginning of their third year.

Although teaching is not a general Graduate College requirement, experience in teaching is considered an important part of the accountancy Ph.D. program.

Masters Degree Required for Admission to PhD?	No
Qualifying Exam Required (Accountancy Core Examination)	Yes
Preliminary Exam Required	Yes
Final Exam/Dissertation Defense Required	Yes
Dissertation Deposit Required	Yes
Minimum GPA:	3.0

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## Learning Objective #1: Interdisciplinary knowledge, skills and attitudes

Students should possess sufficient knowledge of the economics and other behavioral science theories that are the roots of the accountancy discipline, knowledge of relevant accountancy research literatures, knowledge of the institutional features that characterize the production and utilization of accounting information, and knowledge of design and analysis methods necessary to conduct research in accountancy.

## Learning Objective #2: Functioning as a competent researcher

Students should be able to design and conduct a research study in an accountancy related area and to write and present a research paper based on this study to the accountancy faculty. Students should demonstrate accomplishment of this goal in a research study other than their dissertation.

## Learning Objective #3: Functioning as a competent educator at the undergraduate level

Students should possess the knowledge, skills and attitudes necessary to teach an undergraduate course based on a common course syllabus developed by a faculty team. These knowledge, skills and attitudes include planning and delivering a class lecture, planning and supervising class activities, and planning and performing assessments of student learning.

## Graduate Degree Programs in Accountancy

- Majors
  - Accountancy, MAS (<http://catalog.illinois.edu/graduate/bus/accountancy-mas/>)
    - optional concentrations
      - 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)
  - optional concentrations
    - Accountancy Analytics (<http://catalog.illinois.edu/graduate/bus/accountancy-ms/accountancy-analytics/>) (online)
    - 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/>)
    - Digital Marketing (<http://catalog.illinois.edu/graduate/bus/concentration/badm/digital-marketing/>)
    - Entrepreneurship & Strategic Innovation (<http://catalog.illinois.edu/graduate/bus/concentration/badm/entrepreneurship-strategic-innovation/>)
    - Finance (<http://catalog.illinois.edu/graduate/bus/concentration/finance/finance/>)
    - Global Challenges in Business (<http://catalog.illinois.edu/graduate/bus/concentration/badm/global-challenges-business/>)
    - 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/>)
- Accountancy, PhD (<http://catalog.illinois.edu/graduate/bus/accountancy-phd/>)
- Minors
  - Accountancy (<http://catalog.illinois.edu/graduate/bus/minors/accy/accountancy/>)
- Certificates
  - Accounting Data Analytics, CERT (<http://catalog.illinois.edu/graduate/bus/accy/accounting-data-analytics-cert/>) (online)
  - Accounting Foundations, CERT (<http://catalog.illinois.edu/graduate/bus/accy/accounting-foundations-cert/>) (online)

- CPA Pathways, CERT (<http://catalog.illinois.edu/graduate/bus/accy/cpa-pathways-cert/>) (online)
- Taxation, CERT (<http://catalog.illinois.edu/graduate/bus/accy/taxation-cert/>) (online)

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**Chair of Department:** Michael Donohoe

**Director of Graduate Studies:** Anne Thompson

**Associate Director of Graduate Studies:** Ashley Lamb

Department Website (<https://giesbusiness.illinois.edu/accountancy/>)

Program Website (<https://giesbusiness.illinois.edu/graduate-hub/doctoral/accountancy/>)

College Website (<https://giesbusiness.illinois.edu/>)

Graduate Admissions (<https://grad.illinois.edu/admissions/apply/>)

Gies College Admissions & Requirements (<http://catalog.illinois.edu/schools/gies-business/academic-units/>)

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