ACCOUNTING, PH.D.

The Ph.D. Program in Accounting is a research-intensive program that provides excellent preparation for a career in academics. The four-year program is designed to provide the tools needed for long-term success as an accounting scholar in all areas, including research, teaching and service. An applicant who is accepted for admission to the Culverhouse School of Accountancy Ph.D. Program will be admitted as a regular full-time in-residence Ph.D. student. The Culverhouse School of Accountancy Ph.D. Program has no other category of admissions.

The Culverhouse School of Accountancy's faculty supports students interested in archival/empirical and behavioral/experimental research in auditing, financial accounting, and tax. We seek to admit, train and graduate students who have initiative, enthusiasm and a desire to become scholars at major academic institutions.

Admission decisions are made by the Ph.D. program committee after considering applicant background, GMAT scores (660 minimum) or GRE scores (1200 minimum), grade point averages (GPAs), letters of reference, fulfillment of prerequisites and an on-campus interview. The GMAT is preferred, but students may choose to take either the GMAT or the GRE. All international students are required to submit a Test of English as a Foreign Language (TOEFL) score (600 minimum) and a Test of Spoken English (TSE) score (230 minimum).

Early application increases the probability of admission. The following provides an approximate timetable of Graduate School application dates:

- The PhD committee begins reviewing applications on the 1st of September in the year prior to admission. The admissions process will be completed when the class is full.

The Ph.D. Program in Accounting involves two years of rigorous coursework. In addition to Accounting seminars, students take courses in Statistics and Economics. Depending on their research focus, students often will take additional electives in other departments such as Psychology or Finance.

The program has two significant research milestones that students must meet before progressing to the dissertation phase. The first year paper, typically a scholarly review of existing accounting literature that addresses a specific research area, is completed by students in their first year and presented by June 30 following their first year of coursework. The second year paper is a complete, original, empirical study undertaken under the direction of the student's faculty advisor. Students must present the second year paper by June 30 following their second year of coursework. Students must successfully present and defend the second year paper before progressing to the dissertation phase.

Writing a dissertation is the final test of research skill. Students must demonstrate an understanding of relevant literature and methodology, and the ability to think independently. Ph.D. candidates must identify an original topic, plan a test of hypotheses, gather data, complete a written version of the dissertation, and defend it at a final oral examination, after which they finalize a document acceptable to the dissertation committee and to the Graduate School.

See the UA Graduate School webpage for additional guidance.