Ph.D. in Business Administration-Accounting

Degree Offered

• Doctor of Philosophy

Nature of the Program

The Ph.D. in Business Administration with a major in Accounting is designed to prepare qualified individuals for a career in scholarly accounting research and teaching at the university level. The doctoral program is offered to a relatively small, highly qualified, and motivated group of students who demonstrate the potential to become highly regarded scholars in the field. Doctoral students are expected to be in residence on a full-time basis throughout the duration of the program. Typically, a student will be in-residence, full-time for a period of four years.

Individualized Program

Each doctoral student is paired with a faculty member with similar research interests. The faculty member will work closely with the student and will serve as a research mentor throughout the duration of the program. Currently, the training, background, and interests of the doctoral faculty support behavioral and archival research in fraud, forensics, and ethics across the functional accounting areas of audit, financial, governmental, information systems, international, managerial, and tax accounting. The individual plan of study for each candidate will be determined by the student, the faculty mentor, and the Ph.D. committee.

Academic Standards

The following criteria must be met for a student to remain in good standing:

1. Maintain a minimum 3.0 cumulative grade point average in all graduate courses taken at WVU.*
2. Earn grades of “A” or “B” in all graduate courses taken at WVU.*
3. Earn no more than two incomplete grades per semester, barring exceptional circumstances in which a deferment is officially granted by the Ph.D. Program Coordinator.
4. Resolve any incomplete grade in a timely manner.
5. Successfully complete any qualifying/summer papers and/or qualifying exams within the prescribed timeframe.
6. Successfully complete a comprehensive exam within four years of starting the program. Failure to pass the comprehensive exam after two attempts will result in dismissal from the program.
7. Successfully defend a dissertation proposal within five years of matriculation.
8. Successfully defend a dissertation within seven years of matriculation.
9. Attend scholarly presentations and interact as part of the community of scholars.
10. Perform Graduate Assistantship duties in a satisfactory manner (if applicable).
12. Observation of and adherence to WVU’s Academic and Professional Standards (http://catalog.wvu.edu/graduate/enrollmentandregistration/#text).
13. Observance of and adherence to the professional standards of the student’s home discipline, as defined by the recognized scholarly organization that governs the progression (as identified by the Program Ph.D. Committee).

*Where either of these conditions are not met, the student will be placed on probation and a remediation plan will be developed by the Ph.D. Program Coordinator. Where the conditions of the remediation plan are not met within the prescribed timeline, the student will be dismissed from the program.

Admissions

Admission to the Ph.D. program in accounting is open to qualified individuals. To be considered for admission into the program, prospective students must:

• Submit an online application by December 1 to be considered for University fellowships. Completed applications submitted by February 4th will be given full consideration for College fellowships and admission in the succeeding fall semester
• Have a bachelor’s degree in accounting from an accredited college/university OR a bachelor’s degree in any field AND a master’s degree in accounting from an accredited university
• Provide a statement of purpose describing why the applicant is pursuing a Ph.D. and the applicant’s career aspirations upon completion of the degree (typically submitted as part of the application)
• Provide a current resume or curriculum vitae (typically submitted as part of the application)
• Provide three letters of reference (typically coordinated and submitted as part of the application)
• Have official transcripts from all colleges and universities attended sent directly from the applicant's colleges and/or universities to the West Virginia University Office of Graduate Admissions and Recruitment. A cumulative GPA on undergraduate courses should be 3.0 or higher and a cumulative GPA on graduate courses should be 3.25 or higher (based on the U.S. standard of 4.0).

• Have an official score on the Graduate Management Admissions Test (GMAT) or Graduate Record Examination (GRE) sent directly from the test administrator to the West Virginia University Office of Graduate Admissions and Recruitment. The GMAT score should be 620 or higher.

• Obtain a score of at least 100 on the TOEFL-ibt (250 on the old computer-based exam or 600 on the paper-based exam) or a score of at least 7.0 on the IELTS test IF English is not the applicant's native language. It should be noted that the John Chambers College of Business and Economics TOEFL requirement for applicants to the Ph.D. in Business Administration is higher than the University requirement. Go to www.toefl.org or www.ielts.org to register and find out more about these tests.

• Applicants who have received a high school diploma or a bachelor's degree from an accredited college or university in the United States, United Kingdom, or other predominately English-speaking country are usually exempt from the TOEFL/IELTS requirement. However, applicants having only a master's degree from one of these countries must still provide acceptable TOEFL or IELTS scores.

The items listed above are minimum requirements for admission into the program. Since there is limited space in each class, meeting the above requirements does not guarantee admission. Applicants will not be admitted on a provisional basis.

Major Code: 2126

Minimum 3.0 GPA required.

Doctor of Philosophy

The requirements for a Doctor of Philosophy with a major in Accounting includes successful coursework, a comprehensive examination, a dissertation proposal, and a dissertation defense.

Additionally, candidates are required to work under the guidance of tenure-track research-oriented faculty as graduate research and teaching assistants and are required to teach four courses after successfully passing their comprehensive exams. The program requires full-time enrollment and on-campus attendance, and requires attendance and participation in research workshops and presentations.

The plan of study for each candidate is individualized by the faculty mentor and student, based upon the nature and objectives of the selected research stream. This plan is to be developed by the student and the faculty mentor during the first year.

CURRICULUM REQUIREMENTS

Accounting Content Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 711</td>
<td>Behavioral Accounting Research</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 712</td>
<td>Archival Accounting Research</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 713</td>
<td>Forensic Accounting and Fraud Examination</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 795</td>
<td>Independent Study</td>
<td>3</td>
</tr>
<tr>
<td>MANG 710</td>
<td>Philosophy of Research</td>
<td>3</td>
</tr>
</tbody>
</table>

Methods and Statistics Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 721</td>
<td>Mathematical Economics</td>
<td>3</td>
</tr>
<tr>
<td>ECON 725</td>
<td>Econometrics 1</td>
<td>3</td>
</tr>
<tr>
<td>ECON 726</td>
<td>Econometrics 2</td>
<td>3</td>
</tr>
<tr>
<td>Choose 2 of the following:</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>ECON 727</td>
<td>Econometrics 3</td>
<td></td>
</tr>
<tr>
<td>STAT 513</td>
<td>Design of Experiments</td>
<td></td>
</tr>
<tr>
<td>STAT 541</td>
<td>Applied Multivariate Analysis</td>
<td></td>
</tr>
<tr>
<td>STAT 545</td>
<td>Applied Regression Analysis</td>
<td></td>
</tr>
<tr>
<td>STAT 551</td>
<td>Nonparametric Statistics</td>
<td></td>
</tr>
</tbody>
</table>

Research Hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 797</td>
<td>Research</td>
<td>27</td>
</tr>
</tbody>
</table>

Minor Area Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Qualifying Exams</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Comprehensive Proposal Defense</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dissertation Defense</td>
<td></td>
</tr>
</tbody>
</table>

Total Hours

72
A minimum of fifteen semester hours of graduate coursework is required in graduate statistical research methods and analysis. Graduate statistic courses offered by the Statistics, Psychology, and Management departments may fulfill this requirement.

**SEMINAR**

The first doctoral seminar provides an introduction to research and the philosophy of research. This course will be taken with other business doctoral students within the college. Then, each student must take the three accounting focused seminars: Behavioral Research, Archival Research, and Fraud and Forensic Accounting. Each course covers seminal research within the functional areas of accounting.

**INDEPENDENT STUDY**

One graduate independent study course is required. The course will be centered on a research project selected in conjunction with the faculty mentor.

**MINOR AREA**

A minimum of fifteen semester hours of graduate coursework is required in a minor supporting area. A minor area is one that is outside, but complementary to, the major area of accounting and the research in which the candidate is interested, e.g., information systems, finance, economics, public finance, psychology, sociology, operations management, law, and industrial engineering. The minor area focus and courses will be selected with the faculty mentor.

**WORKSHOPS**

Throughout the student's tenure at West Virginia University, the faculty expect the doctoral students to attend the accounting workshops. These workshops consist of internal (faculty and students) and external scholars invited to present their research. Doctoral students are expected to read the research papers carefully and are encouraged to participate in the workshop by asking questions and making comments.

**COMPREHENSIVE EXAMINATION**

At the end of the second year and after successfully completing at least 39 credit hours of course work from the plan of study, which must include all accounting graduate seminars, each student is required to take a written comprehensive examination. This two-day exam will cover course-related topics and materials from the candidate’s plan of study.

Upon successful completion of the comprehensive exam, candidates are considered to be ABD, or “all but dissertation”. In the event that all or parts of the exam are not considered to be successful, the candidate may be asked either to re-take select courses and the entire exam or re-take select deficient parts of the exam. A student may retake part of all of the examination only once, and if their efforts are still considered to be unsuccessful, will be asked to leave the doctoral program.

**DISSERTATION PROPOSAL**

During the third year after a successful comprehensive examination, the doctoral candidate must select a dissertation committee comprised of five members, one of which will be outside of the Accounting Department. The candidate will develop a dissertation proposal through work with the Chair of the Committee (presumably the faculty mentor) and the Committee members. Once the Chair and Committee members feel that the candidate and the research idea is ready, a public presentation of the dissertation proposal is to be made by the candidate. The Chair and Committee will take note of comments, suggestions, and critiques by those in attendance, and make certain requirements of alteration to the candidate to the proposal. Once the alterations to the proposal are incorporated by the candidate, the Chair and the Committee will approve the candidate’s dissertation proposal.

After a successful dissertation proposal the candidate may begin the specific research related to the dissertation. It is recommended that the candidate continue to work closely with the Chair and Committee and keep them appraised of progress towards completion of the dissertation, and to timely notify the Chair and Committee of any unforeseen difficulties as it relates to the dissertation process.

**DISSERTATION DEFENSE**

After a successfully executing the dissertation proposal and writing the results in a manner appropriate and consistent to the accounting academe and the University guidelines for dissertations, the candidate must defend the dissertation. The dissertation defense should occur during the fourth year, and is conducted in a formal setting with the Chair and the Committee. The candidate will present the information, field questions from the Chair and the Committee, and make adjustments to the dissertation as deemed necessary by the Chair in working with the Committee.

If the changes are minor in nature, the Chair and Committee may approve the dissertation contingent upon making the minor changes. If the changes are substantial, the Chair and Committee may require the candidate to make corrections and defend again at a later date.

Upon a successful dissertation defense, the candidate must follow the University Electronic Thesis and Dissertation (ETD) guidelines for electronic publication. Once the dissertation has been successfully approved by the University, the candidate is eligible for formal graduation ceremonies.
## Suggested Plan of Study

### First Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
<th>Summer</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>MANG 710</td>
<td>3</td>
<td>ACCT 711</td>
<td>3</td>
<td>Qualifying Examination</td>
<td>0</td>
</tr>
<tr>
<td>ECON 721</td>
<td>3</td>
<td>ECON 725</td>
<td>3</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Statistics Course</td>
<td>3</td>
<td>Statistics Course</td>
<td>3</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>9</td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Second Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 712</td>
<td>3</td>
<td>ACCT 713</td>
<td>3</td>
</tr>
<tr>
<td>ECON 726</td>
<td>3</td>
<td>Minor Area Course 2</td>
<td>3</td>
</tr>
<tr>
<td>Minor Area Course 1</td>
<td>3</td>
<td>Minor Area Course 3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>9</td>
<td></td>
</tr>
</tbody>
</table>

### Third Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 795</td>
<td>3</td>
<td>ACCT 797</td>
<td>9</td>
</tr>
<tr>
<td>Minor Area Course 4</td>
<td>3</td>
<td>Dissertation Proposal Defense</td>
<td>9</td>
</tr>
<tr>
<td>Minor Area Course 5</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>9</td>
<td></td>
</tr>
</tbody>
</table>

### Fourth Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
<th>Summer</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 797</td>
<td>9</td>
<td>ACCT 797</td>
<td>9</td>
<td>Dissertation Defense</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total credit hours: 72

### COURSES

**ACCT 501. Accounting/Economic Decision Making. 3 Hours.**
PR: Admission into the MAcc program. This course exposes students to the theory and application within the accounting profession of the topics of corporate governance, economic theory, financial management, cost accounting, and strategic planning, particularly as it relates to decision making.

**ACCT 511. Financial Accounting Theory and Practice. 3 Hours.**
PR: Consent. Comprehensive examination of financial accounting theory as established by the opinions, statements and interpretation of professional organizations with special emphasis on their application and problem solving.

**ACCT 512. Mergers and Acquisitions. 3 Hours.**

**ACCT 520. Advanced Technology for Accounting. 3 Hours.**
The materials that will be covered are applicable to external auditing, internal auditing, financial accounting, and forensic accounting. The course covers the use of technology in matters related to the efficiency and effectiveness of the audit. Also covered is the use of technology in the accounting function since this function provides the source data and information for any audit.

**ACCT 521. Information Technology Auditing. 3 Hours.**
PR: Consent. Information technology auditing techniques, issues, and current topics, including risk assessment, general and application control testing, computer assisted audit tools and techniques, and testing of databases and local area networks.

**ACCT 522. Electronic Commerce and Internet Security. 3 Hours.**
PR: Consent. Electronic commerce business models. Real options evaluations, accounting distinctions, and case analysis of Web-based business models, with emphasis on the Internet security risks to the integrity of financial information.

**ACCT 541. Federal Tax Research and Writing. 3 Hours.**
PR: Consent. Study of federal tax authorities and hierarchy, the research resources available, development of federal tax research and writing skills, and the application thereof.

**ACCT 542. Advanced Federal Corporate Tax. 3 Hours.**
PR: ACCT 441 with a minimum grade of C- and ACCT 442 with a minimum grade of D- or consent. An advanced study of federal income taxation for corporations and shareholders, including: corporate operations, corporate formation and capital structure, distributions to shareholders, acquisitions and liquidations, and reorganizations.
ACCT 543. Advanced Federal Partnership Tax. 3 Hours.
PR: ACCT 441 with a minimum grade of C- and ACCT 442 with a minimum grade of D- or consent. An in depth study of federal income taxation for business entities taxed as partnerships as well as a comparative study of the taxation of other flow-through entities. Specific topics include: partnership tax operations, tax partnership formations and capital structure, distributions to partners, special allocations, and a comparative analysis of partnerships and non-partnership flow-through entities.

ACCT 551. Assurance Services and Professional Standards. 3 Hours.
PR: Consent. Professional objectives, principles, and standards for assurance services, including risk assessment, attestation reports, and related communications. Case studies covering sampling, professional ethics, legal liability and reporting.

ACCT 556. Fraud Detection and Deterrence. 3 Hours.
PR: Restricted to MPA Students. The auditor's responsibility with respect to fraud detection and investigation and management's responsibility for fraud deterrence and implementation of effective prevention measures. Identification, analysis and examination of fraud using actual and simulated data.

ACCT 561. Governmental and Not-for-Profit Accounting. 3 Hours.
PR: Consent. Theory and practice of accounting for governmental and not-for-profit entities with an emphasis on the conceptual foundation of fund accounting, budgetary control and accountability.

ACCT 571. Accounting/Business Consulting. 3 Hours.
PR: Consent. Translating complex information into critical knowledge for engagements beyond basic financial/managerial accounting, assurance, and tax services. Consulting experience examined through exposure to consulting professionals, cases and/or a business simulation.

ACCT 580. Accounting for Forensic and Fraud Investigators. 3 Hours.
A basic introduction to financial and managerial accounting, auditing, and technology applicable to accounting, and the relationship of those areas with forensic accounting and fraud examination.

ACCT 581. Fraud Investigation. 3 Hours.
PR: Restricted to FAFI students. Types of fraud, documents, sources of evidence, and analysis of internal and external fraud schemes with an emphasis on the skills needed to identify and investigate fraud.

ACCT 582. Fraud Data Analysis. 3 Hours.
PR: Restricted to FAFI students. Computer-aided data analysis techniques for detecting and investigating fraud cases, issues related to the collection and use of digital evidence, and collection of data from electronic devices.

ACCT 583. Fraud: Criminology/Legal Issues. 3 Hours.
PR: Consent. Theories of criminal behavior, laws, rules of evidence, rights of persons under interrogation and interviewing, report writing and ethics, as these topics relate to forensic accounting with a focus on the behavioral aspects of fraud.

ACCT 584. Advanced Fraud Investigation. 3 Hours.
PR: ACCT 581 and ACCT 582. Major fraud case investigation with an emphasis on forensic and litigation support aspects, including presentation of cases in moot court setting.

ACCT 585. Forensic and Fraud Examination Advanced Analytical Techniques. 3 Hours.
PR: ACCT 580. An examination and use of advanced analytical techniques with respect to three forensic accounting and fraud examination special topics: civil litigation support and damage claims, valuations and financial statement fraud.

ACCT 586. Private Company Valuation. 3 Hours.
PR: ACCT 580 or ACCT 581 with a minimum grade of B-. This course provides students with the fundamental knowledge and skills needed to complete private company valuations.

ACCT 591. Advanced Topics. 1-6 Hours.
PR: Consent. Investigation of advanced topics not covered in regularly scheduled courses.

ACCT 592. Directed Study. 1-6 Hours.
Directed study, reading, and/or research.

ACCT 593. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.

ACCT 594. Seminar. 1-6 Hours.
Special seminars arranged for advanced graduate students.

ACCT 595. Independent Study. 1-9 Hours.
Faculty supervised study of topics not available through regular course offerings.

ACCT 691. Advanced Topics. 1-6 Hours.
PR: Consent. Investigation of advanced topics not covered in regularly scheduled courses.

ACCT 692. Directed Study. 1-6 Hours.
Directed study, reading, and/or research.

ACCT 693. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.
ACCT 694. Seminar. 1-6 Hours.
Special seminars arranged for advanced graduate students.

ACCT 695. Independent Study. 1-9 Hours.
Faculty supervised study of topics not available through regular course offerings.

ACCT 696. Graduate Seminar. 1-3 Hours.
PR: Consent. Each graduate student will present at least one seminar to the assembled faculty and graduate student body of his or her program.

ACCT 697. Research. 1-9 Hours.
PR: Consent. Research activities leading to thesis, problem report, research paper or equivalent scholarly project, or a dissertation. (Grading may be S/U.).

ACCT 698. Thesis or Dissertation. 1-6 Hours.
PR: Consent. This is an optional course for programs that wish to provide formal supervision during the writing of student reports (698), or dissertations (798). Grading is normal.

ACCT 699. Graduate Colloquium. 1-6 Hours.
PR: Consent. For graduate students not seeking coursework credit but who wish to meet residency requirements, use the University's facilities, and participate in its academic and cultural programs. Note: Graduate students who are not actively involved in coursework or research are entitled, through enrollment in their department's 699/799 Graduate Colloquium to consult with graduate faculty, participate in both formal and informal academic activities sponsored by their program, and retain all of the rights and privileges of duly enrolled students. Grading is P/F; colloquium credit may not be counted against credit requirements for masters programs. Registration for one credit of 699/799 graduate colloquium satisfies the University requirement of registration in the semester in which graduation occurs.

ACCT 710. Accounting Research Methods Seminar. 3 Hours.
PR: Accounting PhD Status. An introduction to common topics, theories, and methods used in the production of accounting research. We will consider both "classic" and "cutting edge" work from a variety of domains (i.e., auditing, financial, tax) and methodologies (i.e., archival, experimental). We will also consider a variety of other academic issues that are critical to your professional development.

ACCT 711. Behavioral Accounting Research. 3 Hours.
This is a doctoral-level course designed to familiarize students to various behavioral topics within the accounting literature. The goal of the course is to survey some of the major theories, issues, and empirical findings within the behavioral-accounting literature. This approach is designed to build a foundation upon which the student may consider their own areas of research.

ACCT 712. Archival Accounting Research. 3 Hours.
PR: Admission to PhD program and STAT 511. This doctoral-level course is designed to familiarize students to various capital markets topics within the accounting literature. The goal of the course is to survey some of the major theories, issues, and empirical findings within the archival literature. This approach is designed to build a foundation upon which the student may consider their own areas of interest.

ACCT 713. Forensic Accounting and Fraud Examination. 3 Hours.
This course familiarizes students with various special topics as it relates to forensic accounting and fraud examination. It surveys some of the major theories, issues, and empirical findings within and without the accounting literature.

ACCT 793. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.

ACCT 795. Independent Study. 1-9 Hours.
Faculty-supervised study of topics not available through regular course offerings.

ACCT 797. Research. 1-9 Hours.
PR: Consent. Research activities leading to thesis, problem report, research paper or equivalent scholarly project, or a dissertation. (Grading will be S/U.).