

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).
11. Observation of and adherence to the WVU *Campus Student Code* (<https://studentconduct.wvu.edu/files/d/f0ae69b9-1461-45cb-81ee-40e48e2d978b/main-campus-revised-final-student-conduct-code-8-21-15c.pdf>).
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 admission and University fellowships. Applications will be accepted after this date as space is available.
- 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 or a score of at least 7.5 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 (<https://graduateadmissions.wvu.edu/information-for/international-students/>) 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

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

Code	Title	Hours
A program GPA of 3.0 is required by the Chambers College.		
Research Seminars		
ACCT 710	Accounting Research Methods Seminar	3
ACCT 711	Behavioral Accounting Research	3
ACCT 712	Archival Accounting Research	3
ACCT 713	Forensic Accounting and Fraud Examination	3
Restricted Electives (four courses in support of your research focus to be approved by the program coordinator)		12
Statistics Courses		
STAT 511	Statistical Methods 1 *	3
STAT 512	Statistical Methods 2 *	3
Two additional 500 level STAT courses (or equivalent) approved by the program coordinator		6
Graduate Seminar		4
ACCT 796	Graduate Seminar (1 Credit for each of the first four semesters)	
Research Hours		30
ACCT 797	Research	
Qualifying Paper		
Comprehensive Exam		
Dissertation Defense		
Total Hours		70

*

Or equivalent statistics course approved by the program coordinator.

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 apprised 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

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 710		3 ACCT 711		3 Qualifying Examination	
Statistics Course		3 Restricted Elective		3	

4 *Ph.D. in Business Administration-Accounting*

Restricted Elective		3 Statistics Course		3		
		9		9		0
Second Year						
Fall	Hours	Spring	Hours			
ACCT 712		3 ACCT 713		3		
Restricted Elective		3 Minor Area Course 2		3		
Minor Area Course 1		3 Minor Area Course 3		3		
		9		9		
Third Year						
Fall	Hours	Spring	Hours			
ACCT 795		3 ACCT 797		9		
Minor Area Course 4		3 Dissertation Proposal Defense				
Minor Area Course 5		3				
		9		9		
Fourth Year						
Fall	Hours	Spring	Hours	Summer	Hours	
ACCT 797		9 ACCT 797		9 Dissertation Defense		
		9		9		0

Total credit hours: 72