

The University of Memphis
The Fogelman College of Business and Economics
Department Office 400FAB, Tel. (901) 678-2785, Fax (901) 678-5380

School of Accountancy (SOA)
PhD Handbook

This handbook provides further guidelines on the policies and procedures for the Accounting concentration in the PhD in Business Administration and the curriculum for the Accounting concentration as approved by the School of Accountancy and appropriate College and University bodies. It is a supplement to the Fogelman College guidelines for the PhD in Business Administration. University (online at <http://www.memphis.edu/gradschool/>) and College (online at <http://www.memphis.edu/fcbephd/index.php>) policies take precedence over this document in case of conflict. This handbook is intended to provide additional guidelines and suggestions to assist students in the successful completion of the PhD program. The SOA PhD program committee approved the draft on February 6, 2020.

Handbook
PhD in Business Administration with a Concentration in Accounting

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I. Overview of the Program

The PhD in Business Administration at the Fogelman College of Business and Economics (FCBE) facilitates the development of the skills necessary for becoming an effective teacher and researcher. The Accounting Concentration is one of the six concentration areas in the PhD program at the FCBE and is administered by the SOA. The School of Accountancy PhD Program is designed to produce scholars who will conduct meaningful, original research that contributes significantly to knowledge within the accounting arena. Upon completion of the program, graduates are expected to demonstrate extensive understanding of the theoretical and research underpinnings of accounting. Our PhD program is designed to develop scholars who will contribute to the advancement of knowledge through cutting-edge research. During their PhD study, doctoral students become scholars from training in the classroom, by engaging in research projects and through relationships with faculty mentors. Faculty and students support each other's scholarly pursuits.

The program is a full-time, year-round, resident program of study. Students can expect to spend at least two years working on coursework and two years or more completing a dissertation. Students must also pass oral and written comprehensive exams after completing the required coursework. Coursework consists of advanced classes and seminars in accounting research, econometrics, statistics and research methodology. The time required for an individual varies in terms of credentials, experiences and dedication, as further explained below.

Students also will complete coursework in a supporting area. Depending on individual research interests and an agreement with the PhD Advisor, students may pursue supporting coursework in related business disciplines or in psychology, sociology, other social science disciplines, computer, or mathematics sciences.

While the primary focus of the PhD Program is the acquisition of research skills, students will also attain university teaching skills from faculty mentors. A faculty mentor is assigned to each PhD student. The faculty mentor's responsibility is to provide professional advice and guidance to students throughout the PhD program. The student will also form a dissertation committee, and the dissertation advisor may or may not be the original faculty mentor.

II. Admission Requirements

Because the PhD program demands substantial time, effort and resources from both students and faculty, we pay considerable attention to assessing an applicant's potential for successfully completing the program. That assessment focuses on determining the candidate's analytical proficiency, written and oral communication skills and his or her propensity to succeed in academia. To evaluate those characteristics, we rely heavily on academic and professional credentials, personal references and individual interviews. Toward the end of the decision process, we consider numerous factors, as detailed below in Section VI.

III. Prerequisites

- a. A bachelor's degree in Accounting or master's degree in Accounting or other business-related areas or
- b. Professional certification (such as CPA, CMA, and CFA), as well as courses comparable to UM's (University of Memphis's) Intermediate Acct. I; Intermediate Accounting II; Cost Accounting; Individual Taxation; Taxation of Business Entities; Auditing; Accounting Systems; at least five graduate-level accounting courses, which may include one or more of the preceding courses; Calculus; Economics; and Statistics.

1. Special Prerequisites for International Students

- a. A minimum TOEFL score (550 on paper, 213 on computer, 7 on IELTS, or 80 total on iBT) is expected of applicants for whom English is not their first language.
- b. Successful completion of the U of M English requirements for secondary-language students, both written and oral.
- c. International students may be required to participate in the Intensive English for Internationals (IEI) programs available at the University of Memphis (<https://www.memphis.edu/iei/speaktest/index.php>). U of M's Graduate School admission requirements for international students are online at: <https://www.memphis.edu/iei/speaktest/index.php>

IV. Financial Assistance

Graduate Assistantships are available to full-time (9 credit hours) graduate students. An acceptable score on the Graduate Management Admissions Test (GMAT) or Graduate Record Examination (GRE) is required. Assistantships in the doctoral program provide part-time teaching and/or researching assistance (20 hours/week) to the School of Accountancy. Assistantships provide a stipend and tuition fees waiver for the fall and spring semesters. Summer funding is contingent upon submitting a research proposal approved by the PhD program committee of School of Accountancy. During the summer, students classified as out-of-state who were on Assistantship during the spring semester are granted in-state tuition status.

1. Other types of financial assistance

Other types of financial assistance are available through University scholarships, doctoral fellowships and grants.

You must apply through the [University of Memphis Graduate School website](#).

Application materials should be sent to the following addresses:

Graduate School Application
Official Graduate Transcripts
(Undergraduate, if no prior Graduate work)
Official GMAT or GRE Score
TOEFL Score (Intl. Applicants)
Additional Supporting Documents
(Intl. Applicants)



Office of Graduate Admissions
101 Wilder Tower
The University of Memphis
Memphis, TN 3815-6627

(901) 678-2911

Personal Statement
Resume
Three (3) Letters of Recommendation
Application for Assistantship



PhD Programs Office
Attn: Admissions Coordinator
426 Fogelman College Admin. Building
The University of Memphis
Memphis, TN 38152-3120

(901) 678-5250

<https://www.memphis.edu/fcbephd/>

https://www.memphis.edu/graduateadmissions/future/apply_grad.php

V. Application Deadline

The PhD Admissions Committee will begin reviewing completed application materials on **September 15** for the next Fall.

Admission to the PhD program does not guarantee financial assistance. For consideration, submit completed application materials, including a School of Accountancy financial assistance form. Applications received after **March 1** cannot be guaranteed consideration for an assistantship for the fall semester.

Notification

The Graduate School will acknowledge the receipt of your application materials. The Fogelman College Doctoral Program Admissions Coordinator and the School of Accountancy will then review your application and notify you of the decision.

NOTE: You are responsible for ensuring that the application materials cited above are received by the Fogelman College's PhD Programs Office.

VI. Admission of PhD Candidates

The School of Accountancy weighs the following considerations in determining eligibility:

1. **Academic Record:** An applicant's entire academic record will be reviewed. A final grade point average on the master's level of 3.4 or higher (on a 4.0 basis) is expected. For students without a Master's degree, an equivalent undergraduate GPA is required.

Testing: An acceptable score (650 or above) on the Graduate Management Admissions Test (GMAT) or equivalent Graduate Record Examination (GRE) is required. An applicant's test score cannot be more than five (5) years old. This score cannot be waived.

2. **English Skills:** Each student is expected to have above average **English skills** (written and spoken). The departmental admission committee will review student qualifications in this area during the admission evaluation process. A minimum TOEFL score (550 on paper, 213 on computer, 7 on IELTS, or 80 total on iBT) is expected of applicants for whom English is not their first language. All admitted students will take the SPEAK test and receive a test score of 50+ to continue to teach. Details refer to <https://www.memphis.edu/iei/speaktest/index.php>
3. **Recommendations:** Three letters of recommendation are required, preferably from former professors or other persons who have a relevant knowledge of the applicant's educational or professional background.
4. **Personal Statement and Resume:** Applicants must submit a written statement of their career plans and objectives. Additionally, a current resume of academic and professional experience must be submitted.
5. **Mathematics:** A transcript indicating the successful completion of a college calculus course is required.
6. **Interview:** If all other requirements appear sufficient, an applicant may be invited to appear before the departmental/concentration admission committee for a personal interview.

VII. Length of the PhD Program

The length of our PhD program varies in terms of the students' credentials, experiences and dedication. The program may be finished in four to five years, including two to three years to complete the coursework, six months to complete comprehensive exams and another one to two years to complete a dissertation. The College requires students to defend their dissertation within ten years after taking their first PhD course. The SOA generally does not provide assistantships

beyond the fourth year, and assistantships to ABDs (all-but-dissertation) may be provided based on sufficient progress toward the completion of the dissertation.

VIII. Assignment of PhD Students - Teaching and Research

The School of Accountancy PhD Program is designed to produce scholars who also have been given an opportunity to experience teaching accounting classes. This experience is intended to start them on their road toward becoming great accounting educators.

Upon completion of their PhD program, our graduates should possess a foundation and experience in the following teaching related activities. PhD students should attend university or college teaching training sessions/programs to satisfy this requirement.

- 1) Course outcomes specification,
- 2) Curriculum development and organization,
- 3) Examination preparation to evaluate student learning,
- 4) Examination Grading,
- 5) Development of Course Syllabi and Class Schedules,
- 6) Development of Classroom Lectures,
- 7) Development of written learning Handouts for their students,
- 8) Classroom Practice in oral presentation skills,
- 9) Classroom Presentation Media, and
- 10) Student Learning Outcome Evaluation through final course grading.

The SOA requires PhD students to have a proper balance between teaching and research skills and experience. During their doctoral program, PhD students are expected to spend some of their time teaching undergraduate accounting courses. The PhD program coordinator assigns doctoral students as research assistants to faculty based upon faculty request and justification with consideration to mutual interests and the opportunities to learn research skills. We encourage students to work with multiple faculty members and with each other during their residency as they develop their own research interests. The following guidelines govern the assignment of teaching responsibilities to doctoral students:

- First-year PhD students are normally not given teaching assignments. However, the PhD student's professional experiences prior to entering the program could impact the timing of teaching assignments.
- The teaching load for PhD students is usually one section per semester and not more than two courses, but in any case, teaching assignments are dependent upon the School of Accountancy's teaching needs.
- Prior to become an ABD, up to six courses can be taught by a PhD student, as needed.

- It is strongly recommended that Fundamentals of Accounting be taught by PhD students. However, a student’s professional experiences prior to entering the program could impact any assignment to teach an upper-division course, subject to the Director’s discretion and the School of Accountancy’s teaching needs.
- Preferences will be given to tenured and tenure-track faculty for assignment of research assistance. No PhD research assistance may be provided to instructors and administrators.
- Research assignments will be awarded based upon tenure-track faculty request and justification together with consideration of the student’s research interests and the need to provide the student with a diversity of research experience. There should be a balance for each PhD student of at least 50% Research Assignments (no more than 50% Teaching Assignments).
- PhD student teaching assistance cannot be used by the faculty member for either textbook development or classroom matters.
- Exceptions to the above items can be given by the approval of the PhD coordinator with consultation of the PhD committee.

IX. Program of Study

The program of study includes Research Tools, the Accountancy Concentration, appropriate Supporting Area coursework and the Dissertation, as depicted in Appendix A. The recommended hours and minimum hours, according to the University catalog, are as follows:

Component	Hours
Research Core	12
Accountancy Concentration	21
Supporting Area	12
Dissertation	18
Other graduate coursework*	<u>9</u>
Total (minimum = 72)	<u>72</u>

*Credit may be allowed for previous graduate work, but at least 39 hours of course work must be completed at The University of Memphis after admission to the program.

1. Research Tools

The purpose of the statistics and econometric courses is to enable students to conduct and understand innovative research in their field. Courses are available within the Fogelman College of Business and Economics and within the Department of Mathematical Sciences (College of Arts and Sciences), as well as other university units upon approval.

2. Research Core Courses

All students may take the following four courses to satisfy this requirement (other equivalent courses may be approved by the PhD program coordinator):

	<u>Hours</u>
ECON8125 – Applied Statistics	3
ECON8810 – Econometrics I	3
ECON6810 – Quantitative Economics Analysis	3
Any of the following courses	3
ECON8120 – Advanced Quantitative Economic Analysis	
ECON8811 – Econometrics II	
ECON8812 – Econometrics III	
ISDS8530 – Survey of Statistical Techniques in Business research.	
ISDS8540 – Multivariate Analysis for Business Research.	
MATH7641 – Analysis of Variance	
MATH7647 – Nonparametric Statistics	
MATH7680/8680 – Bayesian Inference	
MATH7759/8759 – Categorical Data Analysis	
MATH8642 – Experimental Design	
MATH8657 – Multivariate Statistical Methods	
MATH8660 – Applied Time Series Analysis	
MGMT8921 – Seminar in Research Methods	
MKTG8930 – Advanced Research Methodology	
MKTG8216 – Structural Equation Modeling	
MKTG8217 – Theory Construction and Evaluation	
PSYC8211 – Cognitive Processes	
PSYC8217 – Social Psychology	
PSYC8220 – Social Cognition	
Others as approved by the advisor.	

Total Research Core (Catalog Min. 12 hours): **12**

3. Accountancy Concentration

The concentration consists of the Accountancy and FCBE doctoral seminars that are offered and other individualized study. The six required seminars and one independent research are as follows:

Accounting Research Seminars and Courses: only for 2020

ACCT 8610 – Seminar Auditing Research	3
ACCT 8621 – Agency and Fin Econ Theory Seminar	3

ACCT 8710 – Accounting Research Seminar/Adv Capital Market	3
ACCT 8720 – Acct Research Judgment/Decision	3
ACCT 8731 – Seminar Management Accounting*	3
ACCT 8740 – Seminar in Introduction to Accounting Research	3
ACCT 8000 – Independent Research**	3
Total Accounting Course Credit Hours#	21

Students without enough accounting research background will be required to take ACCT 7120.

* This seminar will be rename as Accounting Research Methodology from Fall 2021.

**Students may take ACCT 8000 Independent Research (3 credits) under a faculty member in the student’s specialty field of concentration, producing a research paper *to be presented in the Fall semester of their second or third year.*

4. Supporting Area

In addition, depending upon the student’s main area of research interest, at least 12 credit hours of coursework will be selected. These may be from other areas in the College or from computer and mathematical science and cognitive and social psychology.

Courses from the College:

ECON 7300 Economic Theory and Decision
ECON 8310 Advanced Microeconomics I
ECON 6315 Applied Macroeconomics

Finance

FIR 7810 Financial Management
FIR 8820 Theory/Practice Financial Management
FIR 8810 Advanced Financial Management
FIR 7724 Micro-structure theory
FIR 7840 Quantitative Finance Applications: Programming for Finance
FIR 8710 Seminar in Investment Theory
FIR 7726 or 7727 Current Topics

Management, BIT, and Marketing

MGMT 7160 Global Strategic Management
MIS 7605 Business Database Systems
MIS 7640/8640 Information Management and Planning
MIS 7650 Information System for Global Enterprises
MIS 7670/8670 Information Security Management
MIS 7700 Fundamental of Data Analytics

Other courses from outside the College as approved by the advisor.

5. Comprehensive Exam

After completing coursework (or as allowed by the Graduate catalog), students must pass a comprehensive written examination as well as an oral examination. Details are provided in Appendix B.

6. Dissertation

The dissertation is the capstone of PhD studies and must represent an original and significant contribution to academic literature in Accounting. The student must enroll for a minimum of 18 credit hours for the dissertation phase and must meet Graduate School requirements for continuous enrollment. An oral defense of the final study is the last requirement for conferral of the degree. Policies for the SOA are as follows:

1. The student will select a dissertation committee (minimum of four members) made up of graduate faculty approved by the Director of the School of Accountancy and the PhD coordinator. The chair of the dissertation committee must hold full graduate faculty and mentor status. It is strongly recommended that one member be outside the School of Accountancy.
2. If the chair of a student's dissertation committee leaves the University of Memphis, that person can no longer serve as chair and must be replaced by another graduate faculty member.
3. If a faculty member has accepted a position outside the University of Memphis or has announced retirement effective within six months following the oral examination, that person cannot be appointed chair of a student's dissertation committee.

Appendix B shows the "Process for Dissertation Workshop and Defense in the School of Accountancy."

7. Additional Requirements and Considerations

The student must satisfy all requirements indicated in the Graduate Catalog and in Fogelman College of Business and Economics and the School of Accountancy policies. The requirements above are minimum, and more hours may be required – for example, to meet specialized preparation goals or to maintain the minimum 9 semester-hour load for an assistantship. The program normally takes a minimum of four years to complete. Continuation of financial aid is subject to both satisfactory progress toward meeting degree requirements and a positive assessment of the student's performance in assigned teaching or research tasks.

X. Comprehensive Written Exam Rules and Procedures

The School of Accountancy requires its doctoral candidates to successfully complete both a written and an oral exam in the field of accountancy before a doctoral candidate can be considered ABD.

1. Timing and Eligibility

The written examination will normally be offered once per year, in July, with retakes offered in January. The oral exam will be scheduled at a time convenient to the doctoral candidate and to the faculty evaluating the oral exam.

A student is eligible to take the written exam after all coursework required in the major field of study has been satisfactorily completed, with the exception that he or she may currently be enrolled in the single last required course. A student must take the written exam within two years of completing required coursework and, if unsuccessful in their first attempt, must retake the written exam within one year from the date of the unsuccessful attempt.

Students are eligible to take the oral comprehensive exam upon successful completion of the written comprehensive exam. The oral comprehensive exam must be taken within six months of the successful completion of the written exam, and any student who is unsuccessful in their oral exam must retake the exam within six months.

2. Exam Content

The written comprehensive exam will consist of questions consistent with the coverage of the doctoral seminars as well as other areas of accounting research. The student is expected to be able to synthesize and analyze the current research.

3. Written exam

The written exam will be prepared by the Doctoral Coordinator with input from faculty teaching doctoral seminars. The PhD program committee members of the School of Accountancy will grade each question of the written comprehensive exam. While all areas are eligible for inclusion in the exam, material from the candidate's area of interest will receive heaviest weight in grading. A grade from 1 to 10 will be used. A 9 or 10 will be considered excellent, 8 very good, 7 acceptable, 6 and below unacceptable. An average for each question will serve as the grade for that question. To successfully pass the exam, a student must average 7.5 on all the questions and can have no more than one question with a score below 7.0.

The following instructions should be given to students taking the written examination, and the computers and materials should be prepared as explained in this note:

Note:

4. Procedures and blind grading process for written comprehensive exam

We want to maintain candidates' anonymity and grade the exams blindly. Therefore, candidates must not identify themselves directly or indirectly in their responses. Here is the procedure:

- a) Candidates will secretly be assigned a letter from an envelope and use it as their "ID" for the exam. At the beginning, each candidate will choose an envelope, remember the letter on the sheet inside, seal the envelope and sign his or her name on the outside.
- b) At the beginning of the Word document, candidates will type "Answers for Candidate A [or B or C, etc.]."
- c) The computers are supplied with identical USB drives so that we cannot tell which belongs to whom after removal.
- d) At the end of the day, we will take all USB drives, transfer the files, then print out the responses to be graded. We will not match candidates' names with the exams until we have met and decided on their grades.
- e) The second day, candidates will start again with a clean USB drive.

5. Data security and backup

The computer is set to back up the Word file every five minutes on the hard drive. Candidates must be certain to also save their work frequently on the USB drive. The computer may fail at any moment (like any computer), and candidates will be responsible for having saved the file.

a. Limited access

Exam computers do not have Internet access. Candidates are also prohibited from using any notes or reference materials. They may, however, use the computer's Microsoft Word dictionary and thesaurus. Candidates must be sure to spell-check the document.

b. Time for exam

Exams will normally be held over two consecutive days, will begin at a designated time, and candidates typically will have five hours to work each day. The time limit will be enforced, so candidates must budget their time accordingly.

6. Oral Exam

The oral examination will be conducted by the PhD committee members. Two of these will be selected by the PhD coordinator, one by the doctoral candidate, and the external examiner is determined by the PhD coordinator and doctoral candidate. The main purpose of the oral exam is to assess the candidate's broad understanding and knowledge in accounting, discuss the strategy for investigating research questions of interest in accounting and their capability to develop and complete an acceptable dissertation in accounting. Specifically, the oral exam assesses candidates'

understanding of current developments and initiatives in accounting. The graders will individually assign a grade of pass or fail, with the majority ruling.

7. Progress toward Completion of the PhD Degree

Evidence of progress toward the completion of the PhD degree during coursework is provided by successful completion of the courses in the student's program of study. The PhD coordinator should assess and certify students' progress annually. Evidence of progress toward completion of the degree once the student has completed his or her coursework, but has not been admitted into candidacy, is proven by the successful completion of the Comprehensive Examination.

Once the student has passed the Comprehensive Examination and is admitted into candidacy, evidence of progress toward the completion of the degree consists of completion of assignments given in the dissertation credit course (BA 9000). If the student's performance in BA 9000 is deemed unsatisfactory by the professor of record, the professor shall communicate that circumstance in writing, to the student, PhD coordinator, and the Associate Dean. When two such memos are received regarding a student's progress in BA 9000, the PhD coordinator will bring the matter to the PhD Sub-Council Retention Committee. The Retention Committee will review the situation and make a determination of whether the student should be allowed to continue in the program or be dropped from the PhD program for lack of sufficient progress towards completion of the degree.

If the Retention Committee approves a termination recommendation, the student and Graduate School will be notified. The student can appeal the decision following the procedures noted in Section III of this document.

8. Continuation of Assistantship Funding

The SOA PhD Coordinator and Director should evaluate the performance of each student in the assigned research and teaching activities. The evaluation should be conducted annually and will be *satisfactory* or *unsatisfactory*. The PhD Coordinator and Director must provide this evaluation, and appropriate guidance for improvement if warranted, to the student in writing. The evaluation will also be conveyed to the Associate Dean for Academic Programs. If the student disagrees with the evaluation, he/she may appeal to the Associate Dean for a review of the evaluation. If there is a disagreement between the Associate Dean's evaluation and the SOA evaluation, the Dean of the College will make the final determination, which may not be appealed further. If a student receives an *unsatisfactory* evaluation for two consecutive years the assistantship will be revoked.

XI. Teaching Practicum

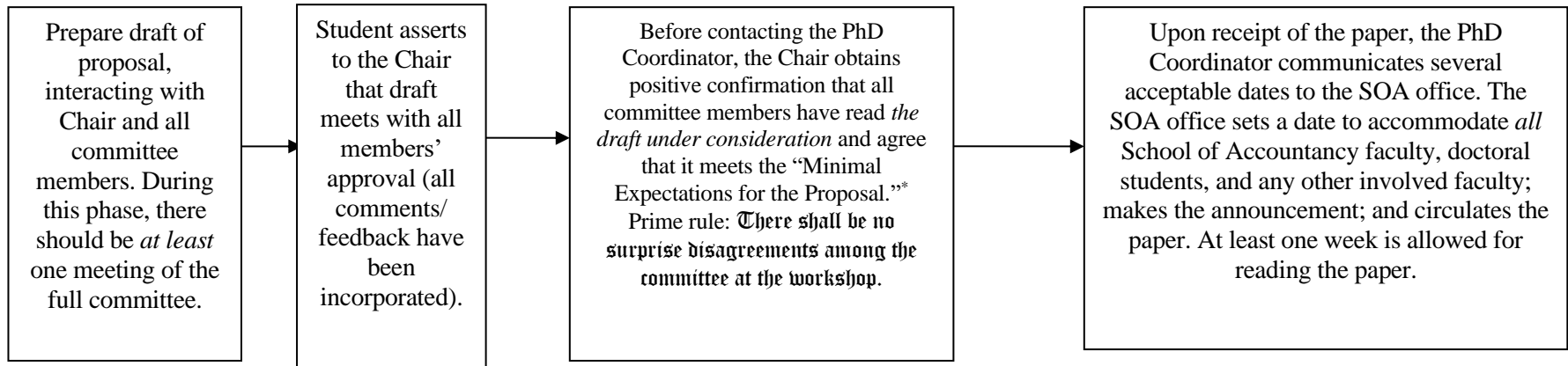
The teaching practicum is intended to provide PhD students with the basic skills and knowledge-based necessary to be an effective teacher. The teaching practicum should be taken simultaneously with the course that is being taught by the PhD student. Upon successful completion of the teaching practicum, PhD students should be able to apply principles of course design, learn how to develop effective teaching materials, learn various teaching formats (online, face-to-face), and improve their teaching effectiveness. We consider proper training in teaching skills, curriculum development, presentation media, and classroom techniques to be an integral and essential element of the PhD experience. In preparation for teaching, students will participate in a Teaching Practicum and typically will be assigned a teaching mentor to guide the students' growth in education proficiency.

Appendix A Program of Study

Student's Name	Faculty Advisor: DR.							
Program of Study for Accountancy Ph.D. Student	Required Hours	Sequence Subject to Availability						
		Year 1			Year 2		Year 3 and Forward	
		Fall	Spring	Smr	Fall	Spring		
Research Core Courses								
<u>All students take the following four courses:</u>								
ECON8125 - Applied Statistics	3	3					It is unlikely that coursework will be completed in two years. The Program Will continue until completion of coursework and comprehensive exams, followed by the dissertation. The program is expected to require a minimum of four years.	
ECON8810 - Econometrics I	3		3					
ECON 6810 - Quantitative Economics Analysis	3				3			
One of the graduate courses in statistical analysis (see page 9 in the PhD program handbook)	3					3		
Total Research Core (Catalog Min 12 hours)	12	3	3	0	3	3		
Accountancy Concentration 2020								
<u>All students take the following seven courses</u>								
ACCT8610-Seminar Auditing Research	3						The program is expected to require a minimum of four years.	
ACCT8621 -Agency and Fin Econ Theory Seminar	3	3						
ACCT8720 - Acct Research Judgement/Decision	3				3			
ACCT8731 - Seminar Management Accounting	3		3					
ACCT8740 - Seminar in Introduction to Accounting Research	3				3			
ACCT 8910 - Problems in Accounting	3					3		
ACCT8000 - Independent Research	3					3		
Total Accounting Courses	21	3	3	0	6	9		
Accountancy Concentration after 2020								
<u>All students take the following seven courses</u>								
ACCT8610-Seminar Auditing Research	3						The program is expected to require a minimum of four years.	
ACCT8621 -Seminar in Introduction to Accounting Research	3	3						
ACCT8720 - Seminar in Behavior Research	3				3			
ACCT8731 - Introduction to Accounting Research Methodology	3		3					
ACCT8740 - Seminar in Financial Reporting and Capital Markets	3				3			
ACCT 8910 - Archival Accounting Research Methodology	3					3		
ACCT8000 - Independent Research	3					3		
Total Accounting Courses	21	3	3	0	6	9		
Supporting Area (can take these courses in the third and fourth year)								
<u>All students take at least four of the following courses or similar courses approved by the advisor</u>								
ECON 7300 Economic Theory and Decision	12		(example)				The program is expected to require a minimum of four years.	
ECON 8310 Advanced Microeconomics I	3							
ECON 8311 Advanced Microeconomics II								
ECON 6315 Applied Macroeconomics								
FIR 7155 Global Financial Management	3				3			
FIR 7725 Equity Market Trading and Microstructure								
FIR 7840 Quantitative Finance Applications: Programming for Finance								
FIR 7410 Investment Theory and Portfolio Management								
FIR 8820 Corporate Finance	3	3						
MGMT 7160 Global Strategic Management								
MIS 7605 Business Database System								
MIS 7640/8640 Information Management and Planning								
MIS 7670/8670 Information Security Management	3					3		
MIS 7700 Fundamental of Data Analytics								
MIS 8730 Theory Building								
MKTG 7555 Creativity and Innovation								
PSYC 8211 - Cognitive Processes								
PSYC 8217 - Social Psychology								
PSYC 8211 - Social Cognition								
Other courses approved by the advisor								
Total Supporting Area	12	3	0	0	3	3		
Total Concentration (Catalog Min. 30 hrs)	33	6	3	0	9	12		
Total Coursework (Catalog min 42 hrs)	45	9	6	0	12	15		
Dissertation								
Other Graduate coursework (TBD individually)	18							The program is expected to require a minimum of four years.
Total Towards Degree Requirement (Catalog Min. = 72)	9							
BA8901 - Teaching Practicum (when assigned to teaching, not counted towards minimum)		3	3					
BA8900 - Research Practicum (when assigned to research, not counted towards minimum)					3	3		
Grand total Hours		9	9	0	12	15		

**Appendix B Process for Dissertation Workshop and Defense
in the School of Accountancy of the University of Memphis**

Phase 1: Workshop



Phase 2: Defense

