

School of Accountancy
Procedures for Doctoral Comprehensive Exams
Revised November 1, 2010

The School of Accountancy (SOA) requires its doctoral candidates to successfully complete a written and an oral exam in the field of accountancy before a doctoral candidate can be considered ABD (all but dissertation). The examinations are set by the Department Ph.D. coordinator with input from the Departmental Ph.D. program committee in coordination with School of Accountancy. The examination is graded by the graduate faculty of the comprehensive exam committee. Such graduate members have taught doctoral seminars over the period that covers the relevant exam. The questions are developed from seminars and related contemporary research to ensure they are aligned with the articulated standards of the university and also with the SOA doctoral program learning outcomes. Grades are awarded by overall majority vote.

Timing and Eligibility

The written examination will normally be offered once per year, in June, with retakes offered in January. The oral exam will be scheduled at a time convenient to the doctoral candidate and 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 one year of completing required coursework and, if unsuccessful in their first attempt, must retake the written exam within six months 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 thirty days of successful completion of the written exam, and any student who is unsuccessful in their oral exam must retake the exam within six months. Comprehensive exams must be completed with two attempts to continue in the doctoral program.

Exam Content

The written comprehensive exam will include two consecutive days and consist of questions consistent with the topical coverage of the doctoral seminars (generally five) and other areas of related accounting research. The student is expected to be able to synthesize and analyze the current state of the art in accounting research. A sound knowledge of statistical methodology and research design must be demonstrated.

While all areas are eligible for inclusion in the oral exam, this exam will primarily focus on the candidate's area of expected dissertation interest. The oral examination will be conducted by three graduate faculty members of the School of Accountancy. Two of these will be selected by the Ph.D. coordinator and one by the doctoral candidate. The exam content will focus on a "pre-dissertation proposal" but this should not be confused with the formal dissertation proposal. The student will be expected to show deep knowledge in his or her chosen area and discuss the strategy for investigating research questions of interest. The graders will individually assign a grade of pass or fail, with the majority ruling.

Grading

The comprehensive exam committee (graduate faculty) of the School of Accountancy will grade the written comprehensive exam. 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. In order to successfully pass the exam a student must average 7.5 on all the questions and can have no more than one questions with a score of below 7.0.

After completion of the oral exam, the faculty awards a grade on the overall comprehensive examination (Pass, Marginal Pass, and Fail). Regardless of the grade assigned, the faculty may require any additional course work, readings, projects or other requirements to correct any perceived deficiency. The faculty may make the awarding of a passing grade subject to the completion of these requirements.