

**University of Hawai'i at Mānoa
Shidler College of Business
School of Accountancy**

Ph.D. Program in Business with an Accounting focus

School of Accountancy (SOA) Ph.D. Student Handbook

Approved on October 1, 2024

1. Philosophy

The Ph.D. program in Business with an Accounting focus is designed to produce leading scholars in accounting. In line with this objective, Ph.D. students in accounting are expected to be placed at research-oriented institutions. To achieve this goal, Ph.D. students must be able to discover critical accounting research questions and address them effectively. The coursework design, the arrangement of graduate assistantships, and advisor-advisee relationships aim to achieve these research objectives.

Each accounting Ph.D. student must pass (1) the first-year summer paper and presentation requirement, (2) the second-year summer paper and presentation requirement, (3) comprehensive examinations, and (4) defend their dissertation proposals and dissertations. In addition, Ph.D. students are expected to instruct graduate and undergraduate-level accounting coursework. Finally, accounting Ph.D. students are strongly encouraged to participate actively in the accounting community. Presenting, discussing, and reviewing papers in conferences, including Hawaii Accounting Research Conference (HARC), are ways that students can help serve our community.

Given meeting the accounting area requirements, an accounting Ph.D. student will have financial support for four years. The detailed requirements are outlined below. We strongly encourage students to take the initiative and involve themselves in research activities as early as possible to complete their program in four years.

2. Accounting Ph.D. Program Requirements

Ph.D. students must meet the general requirements from the University and the College for the Ph.D. degree in Business. Some relevant portions of the general requirements are included below.

- Complete 44 total credits or more in a timely manner
- Clear Incomplete Grade on required courses in student's specialty area prior to taking a comprehensive exam
- Complete a first-year paper or pass a first-year qualifying exam
- Pass a second-year comprehensive exam
- Pass the dissertation proposal defense
- Complete the dissertation and pass the dissertation defense (Students must register for BUS 800 during the semester that they plan to graduate.)

Every spring, students' progress in the Ph.D. program will be evaluated. In order to remain in good academic standing, students must:

- Maintain a GPA of 3.0 or higher each semester
- Receive a grade of B or higher in all doctoral seminars
- Complete a first-year paper or pass a qualifying exam by the end of the first year
- Pass the comprehensive examination by the end of the second year
- Complete and successfully defend a dissertation proposal by the end of the third year

Students must complete all degree requirements within seven years after admission to their program. Probation will be placed on a student's record at the end of the seventh year. Note that an academic probation action will automatically be enforced sooner than year seven should students fail to maintain good academic standing or make satisfactory progress in the program. The probationary period will last for the following semester. If students are not able to correct their academic deficiencies by the end of the probationary period, they will be dismissed.

In addition to meeting the requirements from the University and the College for the Ph.D. degree in Business, the accounting Ph.D. students must meet additional accounting area requirements, including accounting coursework, first-year summer paper, second-year summer paper, comprehensive exam, and a high-quality dissertation that has the potential to be published in top-tier accounting journals.

The coursework requirements are:

- Accounting Research Seminars
- Accounting Knowledge/Skills and Other Research Methods
- Ph.D. Research Work

2.1 Accounting Research Seminars

[Accounting Seminars \(700 level courses\)](#) provide a solid framework for students to view research in an integrated fashion. Students are expected to master empirical methodologies and be exposed to other research methodologies. Each accounting seminar should have a final examination in addition to any papers written as part of the class. The Ph.D. coordinator and SOA faculty work together to develop a curriculum for each accounting seminar. The accounting seminars offered every two years are:

- ACC 701 Financial Accounting Research
- ACC 704 Research in Accounting Information Systems
- ACC 705 Research in Auditing and International Accounting

2.2 Accounting Knowledge/Skill and Other Research Methods

All students are also expected to enhance their accounting knowledge and skills by taking [ACC 625 Accounting and Tax Research](#) and [ACC 616 Accounting Theory and Development](#) if they do not have these or equivalent courses at UH-Manoa or other universities. These courses are required. If one has a Master's degree in Accounting or a CPA, the courses can be waived. Other waivers are rare and subject to approval by the Ph.D. coordinator and the SOA director. To learn necessary research methodologies, students are also expected to take research or methodology seminar classes in related fields, including MIS, finance, psychology, and economics.

2.2.1 Methodology courses:

(1) Common courses: Some students may be able to waive ECON627 and ECON606, subject to approval by the Ph.D. coordinator:

- ECON 606 Microeconomic Theory I
- ECON 627 Mathematics for Economics
- ECON 628 Econometrics I

(2) Research methodology courses: Select three from either (a) or (b) [not both], based on the needs of your research interests:

(a) Empirical (or archival):

- EDEP 601 Introduction to Quantitative Methods
- EDEP 604 Applied Regression and Analysis of Variance
- EDEP 605 Structural Equation Modeling
- EDEP 606 Multivariate Methods

- EDEP 612 Multilevel Modeling for Cross-Sectional and Longitudinal Data
- PSY 618 Categorical Data Analysis
- ECON 629 Econometrics II

(b) Behavioral (survey, experiment, or qualitative research)

- EDEP 605 Structural Equation Modeling
- EDEP 606 Multivariate Methods
- EDEP 603 Design and Analysis of Psychological Experiments
- PSY 600 Methodologic Foundations of Psychology
- ITM 706 International IT Organizational Research Methods
- SOC 475 Analysis in Survey Research
- SOC 478 Analysis in Field Research Methods

2.2.2 Other area seminars:

In the past, our students often attend finance seminars due to the close relationship between accounting and finance and the overlapping capital market research streams. However, students are also encouraged to take seminars in other fields based on research interests or needs, such as psychology, management, and information technology management. Currently, the finance seminars are:

- FIN 701 Foundations of Finance
- FIN 702 Seminar in Investments
- FIN 703 Corporate Finance

2.3 Recommended Schedule for Accounting Ph.D. students:

<p>1st Year Fall</p> <ul style="list-style-type: none"> • BUS 705 • ECON 627 • ECON 606 • 1st accounting seminar (ACC 701, 704, or 705) 	<p>2nd Year Fall</p> <ul style="list-style-type: none"> • Present first-year paper • BUS 705 • Course 2 (ECON 629) • Course 3 (FIN 702) • 3rd accounting seminar (ACC 701, 704, or 705) 	<p>3rd Year Fall</p> <ul style="list-style-type: none"> • Present second-year paper • Course 6 • Minor seminar 	<p>4th Year Fall</p> <ul style="list-style-type: none"> • Dissertation • On the job market
<p>1st Year Spring</p> <ul style="list-style-type: none"> • Attend the HARC • BUS 705 • ECON 628 • Course 1 (FIN 701) • 2nd accounting seminar (ACC 701, 704, or 705) 	<p>2nd Year Spring</p> <ul style="list-style-type: none"> • Attend the HARC • BUS705 • Course 4 (FIN 703) • Course 5 (EDEP 601) • 4th accounting seminar (ACC 701, 704, or 705) 	<p>3rd Year Spring</p> <ul style="list-style-type: none"> • Present or discuss research papers at the HARC • Defend dissertation proposal • Minor seminar 	<p>4th Year Spring</p> <ul style="list-style-type: none"> • Present or discuss research papers at the HARC • Defend dissertation
<p>1st Summer</p> <ul style="list-style-type: none"> • Work on the first-year summer paper (due on the first Friday of the Fall semester) • Attend the HARDI (optional) 	<p>2nd Summer</p> <ul style="list-style-type: none"> • Comprehensive Exam (1st week of June) • Second-year paper (due on the last Friday of October in the Fall semester) • Attend the HARDI (3 credit hours) 	<p>3rd Summer</p> <ul style="list-style-type: none"> • Present a research paper at the AAA Annual Meeting • Attend the HARDI (3 credit hours) 	

2.4 Ph.D. Research Work

2.4.1 Participation in seminar series

Accounting Ph.D. students must attend all SOA research seminars, including job market candidates' presentations, and actively participate by making constructive suggestions. Each Ph.D. student should ask at least one question during each presentation. This is to ensure appropriate preparation for the presentations, to encourage students to think critically about research, and to improve their communication skills. Students are encouraged to attend Shidler College seminars in other departments.

2.4.2 First-Year Summer Paper and Presentation

Each accounting Ph.D. student must present an original working paper based on a research question that other researchers have not examined or answered and that can contribute to the accounting literature. A working paper should have (1) abstract, (2) introduction, (3) literature review, (4) hypothesis development, (5) sample and research design, (6) main result discussions, (7) conclusion, (8) references, (9) appendix for variable definitions, (according to the Editorial Policy of *The Accounting Review*) and (10) at least three tables (Table 1 for descriptive statistics, Table 2 for correlations, and Table 3 for the main results).

A first-year Ph.D. student is highly encouraged to work on the first-year summer paper as early as possible and mainly during the first summer with at least one SOA faculty member who mutually agrees to work together as a co-author. Accounting Ph.D. students must submit their work one week before their first-year paper presentation date (the first Friday of the Fall semester) to the accounting Ph.D. coordinator and must successfully present their work for an hour by adequately and professionally answering SOA faculty members' questions. With input from the attending accounting faculty, the accounting Ph.D. coordinator will evaluate the presentation and the paper and then decide what actions are needed.

2.4.3 Second-Year Summer Paper and Presentation

Each accounting Ph.D. student must present an original *full* working paper based on a research question that researchers (including yourself) have not examined or answered and that can *significantly* contribute to the accounting literature. A full working paper must have (1) abstract, (2) introduction, (3) literature review, (4) hypothesis development, (5) sample and research design, (6) main result discussions, (7) additional analyses and discussions, (8) conclusion, (9) references (according to the Editorial Policy of *The Accounting Review*), (10) appendix for variable definitions, and (11) all necessary tables to test hypotheses (a minimum of five Tables—Table 1 for descriptive statistics, Table 2 for correlations, Table 3 for the main results, and Tables 4 and 5 for additional analyses (e.g., cross-sectional analyses and robustness tests)).

A second-year Ph.D. student is expected to work on the second-year summer paper as early as possible and mainly during the second summer after passing the comprehensive exam, with at least two SOA faculty members who mutually agree to work together as co-authors. Accounting Ph.D. student must submit their work one week before their second-year paper presentation date (the last Friday of October during the Fall semester) to the accounting Ph.D. coordinator and must successfully present their work for an hour and a half by adequately and professionally answering SOA faculty members' questions. With input from the attending accounting faculty, the accounting Ph.D. coordinator will evaluate the presentation and the paper and then decide what actions are needed.

2.4.4 Comprehensive Exam

There are two parts to the comprehensive exam. For Part 1 of the comprehensive exam, each Ph.D. seminar-teaching professor sets two questions. The student must choose one question from each seminar area. The student

can have two typed double-sided cheat sheets of minimum Font Size 8. The exam is 8 hours long and closed book, notes, and the internet. The questions will be graded by the Ph.D. seminar-teaching professors.

For Part II of the comprehensive exam, the student will be given a 72-hour window either (1) to come up with an original research question that other researchers have not examined and that can significantly contribute to the accounting literature with an implementable research design based on a research setting of his/her chosen field in accounting or (2) to critique a working paper of his/her chosen field in accounting. The student needs to notify the Ph.D. committee about his/her chosen field one month prior to the exam. The working paper will be chosen by a professor with expertise in the chosen field and graded by that professor and the accounting Ph.D. coordinator.

2.4.5 Dissertation Proposal

Each accounting Ph.D. student is required to:

- Take the initiative to form a dissertation committee with guidance from SOA faculty members, such as the first-year and second-year summer paper faculty advisers. Students should consult the chair of the Ph.D. dissertation committee for advice on how to choose a topic, which faculty they might have served on the committee, and how to invite these faculty to serve in their dissertation committee. While members of the Ph.D. dissertation committee are selected by the Ph.D. student, after the Ph.D. student selects the chair of his/her Ph.D. dissertation committee, the membership of others in the Ph.D. dissertation committee must be approved by the chair of the dissertation committee. This change will enable the chair to help the Ph.D. student to select their dissertation committee members who can contribute to the quality of Ph.D. student research.
- Identify an original dissertation topic that researchers (including yourself) have not examined or answered before and that can significantly contribute to the accounting literature.
- Become an expert in the dissertation topic.
- Ensure that the paper(s) that flows from the dissertation has the potential of being published in top-tier accounting journals, such as *The Accounting Review*.

After a Ph.D. student's proposal is approved and supported by the chair of the Ph.D. dissertation committee, the dissertation proposal draft must be provided to all members of the dissertation committee and the accounting Ph.D. coordinator at least six weeks before the proposal defense. The Ph.D. student should address all comments raised during the proposal defense and provide a response memo (including additional results) that shows the student deliberately addressed all comments to the dissertation committee chair, who will need to approve it before allowing the student to schedule the defense.

The purpose of the dissertation proposal is to convince the dissertation committee and the other SOA faculty members that examining a research question(s) for the dissertation has not been done by researchers (including yourself) and can have a significant contribution to the accounting literature. Proposals should include preliminary results to facilitate more constructive suggestions and comments.

Questions your proposal should answer directly include:

1. What is the research question?
2. What makes answering the research question consequential?
3. If the research question greatly matters to the accounting literature, why has it not been examined? For example, is there a gap among prior studies?
4. What do theory and prior literature predict under the alternative hypothesis?
5. How can the research question be examined and answered?
6. Are there issues related to external validity, internal validity, and construct validity? If so, address them.

2.4.6 Dissertation

In the dissertation, students must identify the significance of their research conducted. It is recommended to use the following structure:

- Abstract to briefly describe the dissertation to readers
- Introduction to introduce research questions and motivations and summarize hypothesis, findings, and contributions
- Literature review summarizing past related research and providing a theoretical foundation
- Research design and methodology
- Sample and data presentation
- Data analysis
- Major findings and main inferences
- Suggestions for future research
- Conclusion
- Appendixes, including an appendix for variable definitions
- References
- Tables

When defending the dissertation, ensure that the presentation should be performed professionally for an hour and a half. Students should take careful note of guidance received in the defense and incorporate suggested comments in the final draft of the dissertation.

Only after (1) addressing the comments made by the Ph.D. dissertation committee and the SOA faculty member who attended the proposal defense, (2) the Ph.D. student address all the comments by submitting a response memo about how the student addressed the questions or comments to the dissertation chair, and (3) the chair agreed that the student adequately addressed all comments, the Ph.D. student is allowed to schedule a dissertation defense. The Ph.D. student's dissertation chair must verify that the Ph.D. student adequately addressed all the comments before allowing the student to schedule the dissertation defense date. The announcement concerning the defense should be made three weeks before the dissertation defense.

2.4.7 AI-Based Tool Usage Policy

To ensure academic integrity and the development of critical research and writing skills, the following restrictions apply to AI-based tools for the first-year, second-year papers, and dissertation work:

- AI tools (e.g., ChatGPT) are not permitted for generating or drafting any part of the paper. All work must be original and student-produced.
- AI API tools (e.g., ChatGPT API) may be used for data collection and analysis, but not for generating written content or research interpretation.
- Any use of AI for administrative tasks (e.g., formatting or proofreading) must be disclosed to the Ph.D. coordinator.

Non-compliance may result in academic penalties.

2.5 Teaching

Accounting Ph.D. students are expected to teach two sections of ACC 200 and/or ACC 210 during their studies.

1. Ph.D. students will earn the privilege to teach ACC 200 and/or ACC 210 by:
 - a) Attending all sessions of ACC 200 and/or ACC 210 the semester prior to their teaching semester;
 - b) Teaching two of those class sessions and being evaluated by the course instructor; and
 - c) Proving adequate teaching experience.
2. Ph.D. students must fully cover the required topics and prepare their syllabi.

3. Ph.D. students may prepare their own exams, and these exams must be approved by their mentor.
4. Ph.D. students will assign final grades after being reviewed by a mentor.
5. Efforts to improve teaching skills are highly encouraged, such as attending seminars at the UH- Manoa [Center for Teaching Excellence](#). Thus, students who are non-native English speakers must continue to improve their English.

2.6 Learning from and Contribution to the Accounting Community

Accounting Ph.D. students are strongly encouraged to participate actively in the accounting community. A commitment to the accounting profession is also expected. In line with this, students lacking an undergraduate or graduate degree in accounting must take at least two accounting classes at the master's level. Presenting, discussing, and reviewing papers in conferences, including Hawaii Accounting Research Conference (HARC), are ways that students can help serve our community. Membership in the [American Accounting Association \(AAA\)](#) is highly encouraged for accounting Ph.D. students. Each student is expected to attend at least one Hawaii Accounting Research Doctoral Institute (HARDI) meeting during their second-year or third-year summer, subject to the approval of the SOA director and Ph.D. coordinator, and all HARC meetings during their Ph.D. studies to show their commitment to accounting and build meaningful connections within the field. A student is also encouraged to join sections of AAA as appropriate (e.g., FARS, Auditing, Management Accounting, AIS, SET, TLC, ABO, or International). SOA attempts to sponsor Ph.D. students to the AAA Doctoral Consortium.

2.7 Academic Honesty

Students are expected to behave with integrity in all academic endeavors. **Cheating, plagiarism, and any other form of academic dishonesty will not be tolerated and will result in a dismissal from the Ph.D. program.** Any incident will be handled in accordance with the UH Student Code of Conduct. The UH Student Code of Conduct is available at: http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/.

Please be familiar with the [University Student Conduct Code](#) so you can make conscious and informed choices about your behavior. Some relevant portions of the code are included below.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

- a. Cheating, plagiarism, and other forms of academic dishonesty,
- b. Furnishing false information to any UH official, faculty member, or office,
- c. Forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of materials prepared by another person or agency engaged in selling term papers or other academic materials.

In addition to the above, the instructor explicitly prohibits the following behaviors and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test, or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

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