

**University of Hawai‘i at Mānoa
Shidler College of Business
School of Accountancy
PhD Program in Business,
with an Accounting focus
Administrative Manual**

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1. Philosophy

The PhD program in Business with an Accounting focus is designed to produce leading scholars in accounting. In line with this objective, we place our PhD students in institutions where research, teaching, and service are encouraged and rewarded. To do so, we train our PhD students to equip them with the capability to discover critical accounting research questions coupled with the ability to address them effectively. The design of the coursework, the arrangement of graduate assistantships, and advisor/advisee relationships are aimed to achieve these research objectives.

PhD students are required to pass their comprehensive examinations and defend both their dissertation proposals and final dissertations. In addition, we also want to ensure that our PhD students are capable of instructing graduate and undergraduate level accounting coursework. Finally, we expect our students to actively participate in the accounting community. Presenting, discussing and reviewing papers in conferences are some ways that students can serve our community.

The tenure of our PhD student is four years with financial support given satisfactory academic performance. The detailed requirements are outlined below. We strongly encourage students to take the initiative and involve themselves in research activities as early as possible in order to complete their program in four years.

2. Accounting PhD Program Requirements

Besides meeting requirements from the University and College for the Ph.D., accounting students have additional requirements from the SOA.

The Business PhD program with an accounting focus requires accounting coursework and a high quality dissertation. The coursework requirements are:

- Accounting Research Seminars
- Accounting Knowledge/Skills and Other Research Methods
- PhD 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 both empirical and/or behavioral 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. committee 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 703 Research in Behavioral Accounting
- 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 Masters in Accounting or a CPA, the courses are waivable. Other waivers are very rare and subject to the approval by the PhD advisory committee

Students are also expected to take research or methodology seminar classes in related fields, such as MIS, finance, psychology, and economics, to learn additional research methodologies.

2.2.1. Methodology courses:

(1) Common courses: Some students may be able to waive ECON627 and ECON606, subject to the approval by the PhD advisory committee

- 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. Minor seminars:

In the past, our students often attend finance seminars due to the close relationship of 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 Course Schedule for Accounting PhD students:

1st Year Fall <ul style="list-style-type: none"> • BUS705 • ECON627 • ECON606 • 1st accounting seminar 	2nd Year Fall <ul style="list-style-type: none"> • BUS705 • Course 2 • Course 3 • 3rd accounting seminar • Present 1st year paper 	3rd Year Fall <ul style="list-style-type: none"> • Present 2nd year paper • Course 6 • Minor seminar 	4th Year Fall <ul style="list-style-type: none"> • Dissertation
1st Year Spring <ul style="list-style-type: none"> • BUS705 • ECON628 • Course 1 • 2nd accounting seminar • Present literature review (March or April) 	2nd Year Spring <ul style="list-style-type: none"> • BUS705 • Course 4 • Course 5 • 4th accounting seminar 	3rd Year Spring <ul style="list-style-type: none"> • Defend dissertation proposal • Minor seminar 	4th Year Spring <ul style="list-style-type: none"> • Defend dissertation
1st Summer <ul style="list-style-type: none"> • 1st year paper (due on the first day of the Fall semester) • Attend the AAA Annual meeting 	2nd Summer <ul style="list-style-type: none"> • Comprehensive exam (1st week of June) • 2nd year paper (due on 10/31) • Attend the AAA Annual meeting 	3rd Summer <ul style="list-style-type: none"> • Attend the AAA Annual meeting • On the job market 	

2.4. PhD Research Work

2.4.1. Participation in seminar series

PhD students are required to attend all SOA research seminars and take an active role. In general, each PhD student should ask at least one question during each paper 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 Literature Review

In the first year of the program, PhD students are expected to find a topic of their interest, complete a literature review and present their findings.

2.4.3. First Year and Second Year Paper

Two summer papers in the first and second years are required. Each student is also required to present the paper in a research workshop in the Fall semester following each summer. Students are assigned to faculty for research support. Each paper should follow the Editorial Policy of *The Accounting Review*.

2.4.4. Comprehensive Exam

There are two parts to the Comprehensive Exam. For Part 1 of the comprehensive exam, each seminar-teaching professor sets two questions. The student must choose one question from each class. The student can have two typed double-sided cheat sheets of minimum Font Size 8. The exam is 8 hours and closed book, closed notes, and closed Internet. The questions will be graded by the seminar-teaching professors.

For Part II of the comprehensive exam, the student will be given a 72-hour window to review a working paper of his/her chosen field in accounting. The student needs to notify the PhD 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. The students are allowed to retake the exam in the summer they take the comprehensive exam.

Students will transmit their answers to the exam administrator. The SOA secretary will remove any identifying information and place a code on each manuscript. The exam coordinator will collect the evaluations from the various accounting faculty responsible for each question. For the Part 2 examination, every PhD committee member is invited to grade the Part II manuscript. A minimum of three SOA faculty are required to grade the manuscript.

A negative grade on either part of the exam requires the review and consent of the majority of the PhD committee members to pass the exam.

2.4.5. Dissertation Proposal

Faculty expects that PhD students will:

1. Take the initiative to form their own dissertation committee, with guidance. Students should consult the Chair of the PhD dissertation committee for advice on how to choose a topic, which faculty they might have serve 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 Ph.D. students to select

their dissertation committee members, who actually can contribute to the quality of Ph.D. student research.

2. Identify a viable dissertation topic, including be able to go through the whole process of idea to proposal to finished paper with guidance from the dissertation committee
3. Become an expert in the dissertation topic
4. Ensure that the paper(s) that flows from the dissertation has the potential of being published in high quality journals
5. Have papers from the dissertation presented at national academic meetings
6. After Ph.D. students' proposals are supported by the chair of their Ph.D. dissertation committee, the draft must be provided to members of the Ph.D. Dissertation Committee for review and comments five weeks before the defense. Only after the membership of the Ph.D. Dissertation committee has had time to review, and the Ph.D. student has had time to address their comments, can the Ph.D. student schedule a defense date. The announcement concerning defense should be made three weeks before the defense.

The purpose of the Proposal is to convince your dissertation committee that there is a relevant and interesting research question which is worth pursuing and that you have a detailed plan for testing the most promising hypotheses. Proposals do not necessarily include early stage results.

Questions your proposal should answer directly include:

1. What specific problem are you going to tackle?
2. Why is it a problem and why is it important to solve it?
3. Where and how are you going to look for answers?
4. What does theory and prior literature say about this problem?
5. Why are you going to look there?

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 related past research and providing theoretical foundation
- Research design and methodology
- Data presentation
- Data analysis
- Major findings and main inferences
- Suggestions on future research
- Conclusion
- References
- Appendixes

When defending the dissertation, make sure that presentation should be performed in a professional manner. Students should take careful note of guidance received in the defense and incorporate suggested comments in the final draft of the dissertation.

After each Ph.D. student's dissertation is supported by the chair of their Ph.D. dissertation committee, the draft must be shared to other members of the Ph.D. dissertation Committee for review and comments five weeks before the defense. Only after the members of the Ph.D. dissertation committee has had time

to review, and the Ph.D. student has had time to address their comments, the Ph.D. student can schedule a defense date. The announcement concerning defense should be made three weeks before the defense.

2.5 Teaching by PhD Students

It is expected that students will teach two sections of ACC 200 and/or ACC 210 during their studies.

1. PhD 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) successfully teaching 2 of those class sessions & being evaluated by the course instructor
 - c) proving they can speak English fluently enough to be easily understood by native English speakers
2. PhD students must fully execute the “common” syllabus they are provided with and to prepare their own syllabi
3. PhD students may prepare their own exams and these exams must be approved by their mentor
4. Final grade will be assigned by PhD students after review by mentor
5. Efforts in improving 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. Contribution to the Accounting Community

A commitment to the accounting profession is expected. Each PhD student should commit to studying and passing one or more of the following professional qualifications: [CPA](#) (preferred), [CMA](#), [CIA](#) or [CISA](#). Thus, students lacking an undergraduate or graduate degree in accounting must also take various accounting classes at the undergraduate or MAcc levels.

Membership in the [American Accounting Association \(AAA\)](#) is required for PhD students seeking an accounting emphasis. Each student is expected to attend at least one meeting over the course of the dissertation (preferably the Annual Meeting) to show their commitment to accounting and build meaningful connections within the field during their first two years. A student is encouraged to join as many sections as appropriate (e.g FARS, Auditing, Management Accounting, AIS, SET, TLC, ABO, & International). SOA attempts to sponsor PhD students to the AAA Doctoral Consortium.

2.7. Academic Honesty

Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, will not be tolerated. 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 become very familiar with the [University Student Conduct Code](#) so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

“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 acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.”

In addition to the above, the instructor specifically 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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