Our Program

The Ph.D. program in accounting prepares students to assume tenure-track faculty positions at research institutions. To do this, our program seeks to build close mentoring relationships between faculty members and students through collaboration and frequent co-authorship on research projects. Our philosophy is that while some research skills can be acquired in the classroom, many important research skills are acquired by actually conducting collaborative research. Mentoring aspiring scholars is an important role of our faculty members.

Our program focuses primarily on experimental research, and many of the theories upon which our research is based draw upon fields such as psychology, sociology, and organizational behavior. Students generally take five semesters of coursework. This includes a minimum of four doctoral seminars in accounting research and additional coursework tailored to the student's interests (e.g., psychology, sociology, organizational behavior, economics, and/or finance). After completing coursework, students normally take about two years to complete their dissertations. Our program is sufficiently flexible that students can write their dissertations on topics in any substantive area of accounting.

Recent graduates have co-authored papers that have appeared in highly regarded academic accounting journals, such as *The Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, Contemporary Accounting Research, Review of Accounting Studies, Accounting and Organizations and Society*, among others. As students progress through the program, they often collaborate on research projects with other students and build productive working relationships that continue well beyond graduation. The majority of our students present their research at multiple conferences prior to graduation. The department and the university provide students with funding for both research and travel. At the culmination of our program, students have the ability to design, execute and publish original, high quality accounting research.

Beyond acquiring research skills, Ph.D. students also teach courses under the guidance of experienced accounting educators who provide students with the training and resources necessary to deliver excellence in the classroom. Students often teach in the subject area in which they plan to conduct research.

Admission

We typically admit two students per year, and admission to our program is highly competitive. Applicants are evaluated on the basis of GMAT scores, performance in undergraduate and graduate programs, recommendation letters, work experience, statement of purpose, and TOEFL scores (in the case of non-native speakers of English). Recently admitted students have impressive academic credentials, significant prior coursework in accounting, and a considerable amount of accounting work experience. We do not admit part-time students, and students are expected to be in residence for the duration of the program.

The average GMAT score of our current students is approximately 700, although many competitive applicants have scores of 650 and above. Non-native speakers of English who do not have a master's degree from a U.S. university must take the TOEFL. A score of 100 or better on the TOEFL is generally required. Because strength in one area can compensate for weakness in another, no minimum scores are established for any of the admissions criteria. A master's degree is not required for admission to the Ph.D. program, although some additional doctoral coursework may be required for students who do not possess a master's degree. Students must complete an online application no later than December 15th of the year before admission is sought, although highly qualified applicants may be admitted prior to this date. Earlier applications are encouraged.

www.moore.sc.edu/phd.accounting
Our Faculty

We have an energetic group of highly motivated faculty members who pursue ambitious research agendas leading to publications in the most prestigious journals in the field of accounting, such as *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Review of Accounting Studies*, *Auditing: A Journal of Practice and Theory*, *Journal of the American Taxation Association*, *Journal of Accounting and Public Policy*, *Journal of Information Systems*, *Journal of Management Accounting Research* and *Accounting Horizons*.

Our faculty members have the demonstrated ability to conduct and publish research in all substantive areas of accounting, including auditing, financial accounting, international accounting, managerial accounting, accounting information systems, and tax. We are currently the #6 ranked experimental accounting research program in the country (see [www.byuaccounting.net/rankings/univrank/rankings.php](http://www.byuaccounting.net/rankings/univrank/rankings.php)). In addition, we are highly ranked in many sub-areas of experimental accounting research (e.g., audit, financial accounting, managerial accounting and tax). More information about our faculty can be obtained on the Moore School website at moore.sc.edu.

**Chelsea Rae Austin**: Taxation; determinants and consequences of tax avoidance decisions; financial reporting of tax benefits from stock options

**Mark Cecchini**: Accounting information systems; financial events prediction; machine learning, theory and application; automatic text analysis

**Andrew Collins**: Financial accounting, judgement and decision making research

**Ling Harris**: Financial reporting; judgment and decision-making of investors and managers

**Scott B. Jackson**: Earnings management, the use of accounting information to make internal management decisions, audit judgement, behavioral tax

**Marilys Lipe**: Judgement and decision making-research of managers and investors

**Robert Lipe**: Financial accounting and reporting, with emphasis on policy issues

**Tao Ma**: Financial and international accounting, accounting conservatism, the role of accounting information in solving information asymmetry

**Andrew Newman**: Managerial accounting, relative performance feedback, incentive compensation design, experimental economics

**Donna Bobek Schmitt**: Taxation; tax policy; judgement and decision making of taxpayers and tax professionals; ethical decision making

**Bryan Stickeleather**: Managerial accounting, behavioral and experimental economics, judgement and decision-making, social norms, whistle-blowing ethics

**Brad Tuttle**: Auditing, systems, cost accounting

**Scott D. Vandervelde**: Experimental auditing, judgment and decision-making

**Aaron Timbleman**: Financial statement fraud; auditing; judgement and decision-making; experimental economics

Placement Of Graduates

Recent graduates have been successful in the job market, obtaining faculty positions at highly regarded universities throughout the United States. These universities include Brigham Young University, Case Western Reserve University, Drexel University, Northeastern University, University of Central Florida, University of Mississippi, University of Nebraska, University of Nevada at Las Vegas, University of North Texas, University of South Florida, University of Tennessee, and Wake Forest University, among others.

Columbia, S.C.

Columbia offers a desirable quality of life, with diverse cultural and recreational opportunities and a low cost of living. The state capital, Columbia is two hours from some of the U.S.’s best beaches and two hours from the mountains. The Columbia area has ample affordable housing near campus and in nearby communities. The climate is warm in the summer and mild in the winter, with distinct seasonal changes. Most outdoor activities can be pursued year-round. Students who have children have found Columbia to be a very welcoming and affordable location.

Contact Information

Students make a large commitment when they enter a doctoral program. It is important that you make a fully informed decision. If you have any questions, please feel free to contact Scott Jackson, Ph.D., Program Coordinator, Accounting, by phone at (803) 777-3100 or email at scott.jackson@moore.sc.edu.

Scott Jackson, Ph.D.
Ph.D. Program Coordinator, Accounting

www.moore.sc.edu/phd.accounting