

# Accounting Ph.D.

## 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. Completion of our program requires five years. 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, 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, mentoring, and resources necessary to deliver excellence in the classroom. Students are given the opportunity to teach almost any undergraduate accounting course of their choice.

## Admission

We typically admit two or three students every other year. 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 some 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 is required for students who do not possess a master's degree. Students are encouraged to complete an online application by **December 15th** of the year before admission is sought, although highly qualified applicants may be admitted prior to this date. The latest date applications will be accepted is January 15th, though earlier applications are encouraged.



**Doctoral Degree Programs** Darla Moore School of Business  
University of South Carolina

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## 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*, *Behavioral Research in Accounting* 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 #5 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](http://moore.sc.edu).

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

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

**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

**Robert Grasser:** Behavioral research, subjectivity, performance evaluation, targets, executive compensation

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

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

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

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

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

**Jason Rasso:** Behavioral auditing, auditor litigation, financial accounting, fraud and forensic accounting, managerial/cost accounting

**Chad Stefaniak:** Audit quality, audit judgement and decision-making, nonprofessional investor perceptions

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

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

**Feng Yeo:** Effects of accounting regulations, regimes, qualitative disclosures on judgements and decisions of investors, managers, and auditors

**Aaron Zimbleman:** 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, Clemson University, Northeastern University, University of Central Florida, University of Nebraska, University of Nevada at Las Vegas, 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 best beaches in the U.S. 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:

**Dr. Scott Jackson**  
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UNIVERSITY OF  
**SOUTH CAROLINA**  
Darla Moore School of Business

[www.moore.sc.edu/phd.accounting](http://www.moore.sc.edu/phd.accounting)