Accounting Major Curriculum

During the first year in the program, each Ph.D. student works with the Accounting Ph.D. advisor to design a unique program of study consistent with the student’s interests, department requirements and the nature of previous academic work. A Program Of Study (POS) form is completed and signed by the student, Accounting Ph.D. advisor, support area advisor and associate dean for graduate programs. The POS form specifies the minimum coursework required to advance to the Primary Area Examination stage of the program.

The first two years of the program are devoted to coursework and the development of a research study. The Accounting Primary Area Examination is scheduled in the summer of the second year. The final two years of the program are devoted to research, including the doctoral dissertation and other academic research projects.

Prerequisites

All accounting doctoral students must satisfy the following prerequisites:

Graduate level course in:

- Finance

Undergraduate level courses in:

- Statistics
- Calculus I
- Calculus II
- Linear Algebra

The accounting Ph.D. adviser and the associate dean for graduate programs must approve courses satisfying the above prerequisites.
Tools for Analytical Research (TAR) area

In the TAR area, students typically take a selection of courses from the disciplines of statistics, economics, and/or finance. These courses provide the tools and skills necessary to understand and conduct research in accounting.

The TAR area in accounting consists of seven courses and students must earn a grade of "B" or better in each course to satisfy the TAR requirement. Note that this requirement means that TAR courses must be taken for a letter grade.

Students must take the following three courses:

- ECO 5403 - Static Optimization
- FIN 5840 – Applied Econometrics
- FIN 5935 – SAS Boot Camp

Plus four of the following:

- STA 5206 - Analysis of Variance
- STA 5207 - Applied Regression Methods
- STA 5440 - Introductory Probability I
- STA 5507 - Applied Nonparametric Statistics
- STA 5707 - Applied Multivariate Analysis
- STA 5856 - Time Series and Forecasting Methods
- PSY 5916 – Structural Equations Modeling
- PSY 6919 – Research Design and Analysis I
- PSY 6919 – Research Design and Analysis II
- FIN 6842 - Research Methods in Finance
- ECO 5416 - Econometrics I
- ECO 5423 - Econometrics II
- ECO xxxx - Graduate Economics Elective

Accounting Primary Area

The primary area courses and seminars provide opportunities for in-depth study. The following doctoral seminars and courses are required in Accounting:

- ACG 6885 - Introduction to Accounting Research
- ACG 6939 - Auditing Research and Financial Accounting Research
- ACG 6896 - Doctoral Seminar in Capital Markets
- FIN 6835 - Doctoral Seminar in Experimental Research
- ACG 6916 - Supervised Research - Research Paper Requirement
In addition to these courses, the Accounting Research Colloquium meets regularly (2:30 to 4 p.m. on Fridays) to share the results of recent research conducted by FSU faculty and doctoral students and by invited scholars from other universities. Attendance at the colloquium is required of all accounting doctoral students.

As indicated above, each student must complete a research paper requirement (ACG 6916). This paper is based on independent research by the student, primarily during the second year of the program and under the supervision of one or more faculty members. The student must have a written proposal for the project approved by the supervising faculty prior to taking the accounting preliminary examination. The research project is undertaken in the student’s area of interest to facilitate development towards his/her dissertation. The project culminates with the student presenting the paper in the Accounting Research Colloquium. Ideally, the research study would lead to a publication in an academic journal.

With the exception of ACG 6916, students must earn a grade of "B" or better in each course to satisfy the primary area requirement. Students must earn a grade of "S" in ACG 6916. Note that this requirement means that only ACG 6916 is taken on an S/U basis to satisfy the primary area requirement.

**Support Area**

Support area courses are selected to complement the primary area of study and to allow the student to pursue further his or her research interests. Normally, four courses are required in the support area. Support area course work is taken within and outside the College of Business. The support area will be a function of the student’s particular field of study and could include courses from Psychology, Finance or Economics. Specific courses are selected in consultation with the student, the accounting Ph.D. Adviser and the support area adviser. Courses must be approved by all parties and the Associate Dean for Graduate Programs. Students must earn a grade of "B" or better in each course to satisfy the support area requirement. Note that this requirement means that all support area courses must be taken for a letter grade. The Support Area courses cannot be used to satisfy other requirements.

**Possible Course Sequences for Accounting Doctoral Students***

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*Note: S/U courses are allowed only in ACG 6916. All other courses must be taken for a letter grade.*
TAR/SUPPORT = TAR area course OR support area course

Each student's program of study uniquely depends on his or her area of interest. As such, course schedules within a semester will vary across students.

As noted above, final completion of the Research Paper Requirement (ACG 6916) could extend beyond the preliminary examination.

For more information on the Accounting Ph.D Program, please contact Dr. Allen Blay at ablaj@business.fsu.edu.

business.fsu.edu/PhD