PhD in Accounting

Program Goals
The Accounting Doctoral Program at Boston University produces accounting scholars who have the technical knowledge and insight necessary to ask interesting and relevant research questions, along with the research skills required to discover appropriate answers. This training provides a strong foundation for a career as an accounting academic at a research-oriented institution.

DOCTORAL REQUIREMENTS
The program description below is a supplement to the general policies of the Boston University School of Management PhD Program. It indicates how PhD program rules are applied in the Accounting Department, and lays out additional requirements that must be met by accounting doctoral students.

Management Foundation Coursework
Students are expected to have completed graduate courses in management prior to pursuing doctoral studies. For example, receiving an MBA degree within the past five years from an AACSB-accredited program meets this requirement. Students without such training and those who earned an MBA more than five years ago may need to take four additional management foundation courses in areas other than accounting.

Major Area Coursework
Students must complete five accounting courses. The following courses are regularly scheduled seminars:
1. AC901 Introduction to Accounting Research
2. AC909 Contemporary Issues in Accounting
3. AC918 Financial Accounting Research
4. AC919 Managerial Accounting Research
Students must take one additional accounting course such as a directed study.

Minor Area Coursework
Students must complete four doctoral-level courses in a minor area. Students are encouraged to choose a minor area that can add substantively to their area of research interest in accounting. Examples of areas selected by recent students include finance and economics. Students may also create their own interdisciplinary minor, in consultation with department faculty. All minor area courses must be approved by the doctoral liaison.

Research Methodology Coursework
Students are required to take five doctoral-level courses in research methods. Students are encouraged to choose courses that are appropriate for developing research skills in their chosen area of accounting. These courses should help provide a solid background in statistical methods. Courses may be selected from outside the School of Management (e.g., from the Economics department or the Statistics department) or from within the School of Management. All research methods courses must be approved by the doctoral liaison.
Scholarly Coursework
Students are also expected to take courses on the principles of scholarly research, a teaching and learning seminar, electives chosen in consultation with their advisors, and regularly attend department research seminars.

Cross-disciplinary Courses
In addition to the required courses in their major, minor, and research areas, doctoral students are required to take eight credits in cross-disciplinary courses:
1. DS906 Philosophy and Science of Research: 4 credits
2. DS907 Teaching, Publishing, and the Dissemination of Knowledge: 4 credits

Teaching and Research Practice
As a part of their training as academics, students are expected to serve as teaching and research assistants during the program. They are also required to demonstrate their ability to teach an accounting course independently.

Curriculum Paper
Students are required to complete a curriculum paper before they sit for the qualifying exam. The paper should show the student’s ability to independently generate a research question as well as to design and execute a study to address the question.

Qualifying Examination
Upon satisfactory completion of all course requirements and the curriculum paper, the student is eligible to sit for the qualifying examination. The candidate is expected to show a deep understanding of accounting literature as well as the ability to think independently and creatively as an accounting researcher. The required coursework should be viewed as necessary, but not sufficient, preparation for the examination. Additional reading and thought is required beyond coursework. At the discretion of the faculty, an oral examination may be administered in addition to the written examination. The examination is conducted by a committee of three faculty members appointed by the department.

Dissertation
Completion of the PhD Program requires a written and oral defense of both the dissertation proposal and the dissertation itself. The dissertation must be based on original investigation that makes a substantive contribution to knowledge in the field.

ACCOUNTING FACULTY
Ana Albuquerque, Assistant Professor
Ana Albuquerque completed her PhD in accounting, her MS and MBA degrees at the University of Rochester, and a BA at the Universidade Católica Portuguesa in Portugal. Her research interests lie on the impact of regulation and financial reporting on executive compensation and incentives. Professor Albuquerque has published in the Journal of Accounting and Economics.

Moshe Hagigi, Professor
Hagigi earned a PhD in finance and accounting from New York University, and MBA and BA degrees from Hebrew University of Israel. His research interests deal with the economic and financial consequences of accounting regulations, in particular the international dimension of accounting and taxation, and financial risk measures and their implication for policy and decision-making and performance evaluation.

Wenli Huang, Assistant Professor
Huang earned a PhD in accounting from the University of California at Berkeley. She holds an MA in economics from the University of Kansas and a BA in economics from Peking University. Her research focuses on executive incentives, compensation, and disclosure regulation. She has studied issues such as the affect of securities regulation on executive stock options and corporate disclosure practices, and the role of institutional investors in corporate governance.

Alison Kirby Jones, Associate Professor and Dean’s Research Fellow
Kirby Jones earned a PhD in business from Stanford University and completed her undergraduate work in New Zealand. Her research includes designing performance measures and modeling the competitive effects of corporate disclosures. Her research has been published in the Journal of Accounting Research, the Rand Journal of Economics, Review of Accounting Studies, and other academic journals.

Krishnagopal Menon, Professor, Everett W. Lord Distinguished Faculty Scholar, and PhD Liaison
Menon earned a PhD in business administration from Pennsylvania State University and is a graduate of Bangalore University of India and the Indian Institute of Management. His current research deals with the market for audit services. Menon has published extensively in major academic journals, including The Accounting Review, Contemporary Accounting Research, and Journal of Accounting and Public Policy.

George Papadakis, Assistant Professor
Papadakis earned a PhD in accounting from MIT. His undergraduate degree is from Pennsylvania State University. Papadakis’s current interests focus on the use of accounting information in the capital markets.
Edward Riedl, Associate Professor
Riedl received his PhD in accounting from Pennsylvania State University and his MBA/BBA in accounting from Pace University. Riedl has been published in the top accounting research journals and his research interests include fair value accounting, international accounting, valuation, and intangible assets. In 2004, he won the Competitive Manuscript Award given by the American Accounting Association for the top dissertation of the year. He is an award-winning teacher and researcher, who formerly taught at the Harvard Business School.

Kumar Sivakumar, Associate Professor, Department Chair, and Dean's Research Fellow
Sivakumar completed his PhD at Rice University. His previous degrees include an MA and a MBPM in business and accounting from Rice University and a BCom from Madras University in India. His research interests include examining security market use of financial statement information for valuation, economic history of financial reporting, and information on insider trading.

Michael Smith, Associate Professor and Dean’s Research Fellow
Smith earned his PhD from Stanford University. He completed his BS at the University of Pennsylvania. Professor Smith is interested in analytical models of financial disclosure and performance measurement.

Eng Wu, Assistant Professor
Wu earned his DBA in accounting and his MBA from Boston University, as well as a BS from the University of Hertfordshire in the UK. His research interests focus on international accounting and managerial accounting.

Julie Lei Zhu, Assistant Professor
Zhu completed her PhD in accounting at Columbia University. She earned her MS in finance from Boston College and her BA from Fudan University in China. Zhu’s primary research interest is in empirical financial accounting.

RECENT AND FORTHCOMING PUBLICATIONS