

Status: PENDING

**PROGRAM REQUEST**  
Accounting and Management Information  
Systems

Last Updated: Myers, Dena Elizabeth  
05/17/2011

<b>Fiscal Unit/Academic Org</b>	Accounting & Mgmt Info Systems - D1014
<b>Administering College/Academic Group</b>	Business
<b>Co-administering College/Academic Group</b>	
<b>Semester Conversion Designation</b>	Converted with minimal changes to program goals and/or curricular requirements (e.g., sub-plan/specialization name changes, changes in electives and/or prerequisites, minimal changes in overall structure of program, minimal or no changes in program goals or content)
<b>Current Program/Plan Name</b>	Accounting and Management Information Systems
<b>Proposed Program/Plan Name</b>	Accounting and Management Information Systems
<b>Program/Plan Code Abbreviation</b>	ACCTMIS-PH
<b>Current Degree Title</b>	Doctor of Philosophy

### Credit Hour Explanation

Program credit hour requirements		A) Number of credit hours in current program (Quarter credit hours)	B) Calculated result for 2/3rds of current (Semester credit hours)	C) Number of credit hours required for proposed program (Semester credit hours)	D) Change in credit hours
Total minimum credit hours required for completion of program		120	80.0	80	0.0
Required credit hours offered by the unit	Minimum	31	20.7	21	0.3
	Maximum	90	60.0	60	0.0
Required credit hours offered outside of the unit	Minimum	30	20.0	20	0.0
	Maximum	89	59.3	59	0.3
Required prerequisite credit hours not included above	Minimum	0	0.0	0	0.0
	Maximum	0	0.0	0	0.0

### Program Learning Goals

Note: these are required for all undergraduate degree programs and majors now, and will be required for all graduate and professional degree programs in 2012. Nonetheless, all programs are encouraged to complete these now.

**Program Learning Goals**

- 1. AMIS Ph.D. graduates will master the core knowledge and research tools in accounting and/or MIS
- 2. AMIS Ph.D. graduates will master the knowledge in two external fields of study.
- 3. Ph.D. graduates demonstrate capacity to produce research papers that: (i) constitute significant contributions in their major field of study; and (ii) that are publishable in high-quality, peer-reviewed academic journals.
- 4. Ph.D. graduates are prepared to effectively teach undergraduate and graduate students at high-quality, research-focused colleges and universities.
- 5. Ph.D. graduates obtain first faculty positions at high-quality, research-focused colleges and universities.

### Assessment

Assessment plan includes student learning goals, how those goals are evaluated, and how the information collected is used to improve student learning. An assessment plan is required for undergraduate majors and degrees. Graduate and professional degree programs are encouraged to complete this now, but will not be required to do so until 2012.

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Is this a degree program (undergraduate, graduate, or professional) or major proposal? Yes

Does the degree program or major have an assessment plan on file with the university Office of Academic Affairs? No

**DIRECT MEASURES (means of assessment that measure performance directly, are authentic and minimize mitigating or intervening factors)**

**Standardized tests**

- Local comprehensive or proficiency examinations

**Classroom assignments**

- Other classroom assessment methods (e.g., writing assignments, oral presentations, oral exams)

**Evaluation of a body of work produced by the student**

- Portfolio evaluation of student work

**Direct assessment methods specifically applicable to graduate programs**

- Candidacy exams
- Thesis/dissertation oral defense and/or other oral presentation
- Thesis/dissertation (written document)

**INDIRECT MEASURES (means of assessment that are related to direct measures but are steps removed from those measures)**

**Additional types of indirect evidence**

- Job or post-baccalaureate education placement
- Peer review of program
- External program review

**USE OF DATA (how the program uses or will use the evaluation data to make evidence-based improvements to the program periodically)**

- Meet with students directly to discuss their performance
- Analyze and discuss trends with the unit's faculty
- Analyze and report to college/school
- Analyze and report to accrediting organization
- Make improvements in curricular requirements (e.g., add, subtract courses)
- Make improvements in course content
- Make improvements in course delivery and learning activities within courses
- Periodically confirm that current curriculum and courses are facilitating student attainment of program goals

**Program Specializations/Sub-Plans**

If you do not specify a program specialization/sub-plan it will be assumed you are submitting this program for all program specializations/sub-plans.

**Pre-Major**

Does this Program have a Pre-Major? No

**Attachments**

- All letters & Attachments for AMIS PhD-Revised & with Program Rationale Statement.pdf: All letters & attachments for AMIS PhD

*(Other Supporting Documentation. Owner: Gomez-Bellenge,Francisco X)*

Status: PENDING

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05/17/2011

**Comments**

**Workflow Information**

Status	User(s)	Date/Time	Step
Submitted	Gomez-Bellenge,Francisco X	03/22/2011 07:53 AM	Submitted for Approval
Approved	Dietrich,J Richard	03/23/2011 05:42 AM	Unit Approval
Revision Requested	O'Neill,Jill Ann	04/08/2011 03:21 PM	SubCollege Approval
Submitted	Gomez-Bellenge,Francisco X	04/08/2011 03:29 PM	Submitted for Approval
Approved	Dietrich,J Richard	04/18/2011 09:14 AM	Unit Approval
Approved	O'Neill,Jill Ann	05/17/2011 09:04 AM	SubCollege Approval
Approved	Mangum,Stephen L	05/17/2011 09:09 AM	College Approval
Approved	Myers,Dena Elizabeth	05/17/2011 09:49 AM	GradSchool Approval
Pending Approval	Soave,Melissa A	05/17/2011 09:49 AM	CAA Approval



March 18, 2011

Provost Joseph A. Alutto  
Office of Academic Affairs  
203 Bricker Hall

Dear Joe:

RE: Proposed Semester Conversion for Ph.D. in Accounting and Management Information Systems

On behalf of the Fisher College of Business, we recommend approval of the proposed revision to the existing PhD in Accounting and Management Information Systems (Ph.D.-AMIS) Degree Program to accommodate conversion to a semester-system schedule.

The Ph.D.-AMIS program is typically a five-year program consisting of foundation course work, minor area requirements, major area requirements, the Candidacy Examination, and the Dissertation/Final Oral Examination. The Ph.D. program in Accounting and MIS offers two areas of concentration, Accounting and MIS.

Responsibility for the program is vested in the faculty of the Department of Accounting and Management Information Systems. Professor Anne Beatty is co-chair of the Graduate Education in Accounting and MIS Committee and chair of its Ph.D. sub-committee.

The proposed Ph.D.-AMIS program revisions were developed by the Accounting and MIS Graduate Studies Committee and approved by the Accounting and Management Information Systems Faculty in October 2010.

We concur with the recommendation of the faculty of the Department of Accounting and Management Information Systems and recommend the proposed Ph.D.-AMIS curriculum and

**Office of the Dean**

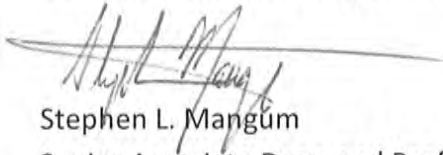
courses be approved.

Sincerely,



Christine A. Poon

Dean and John W. Berry, Sr. Chair in Business



Stephen L. Mangum

Senior Associate Dean and Professor of MHR



March 10, 2011

Provost Joseph A. Alutto  
Office of Academic Affairs  
203 Bricker Hall

Dear Provost Alutto:

RE: Proposed Semester Conversion for PhD Program in Accounting & MIS

On behalf of the faculty of the Department of Accounting and MIS (AMIS), I recommend approval of the proposed revision to the existing PhD Program in Accounting & MIS to accommodate conversion to a semester-system schedule.

Although the primary purpose of the proposed revision is to accommodate the change to the semester system, the AMIS Graduate Studies Committee reviewed and revised the curriculum and the Graduate Handbook to reflect its collective best judgment on an efficient and effective program of study for those who intend to pursue research and teaching careers in Accounting and MIS.

The mission of the PhD program is to select a talented and culturally diverse cohort of doctoral students, prepare students for academic careers of scholarship and teaching and place graduates in colleges and universities of the highest quality in their respective disciplines. Our program attracts outstanding students from Ohio, the nation, and around the world; approximately 10 to 12 students are in residence annually.

We evaluate student learning using multiple measures that focus on five broad learning goals: (1) AMIS Ph.D. graduates will master the core knowledge and research tools in accounting and MIS; (2) AMIS Ph.D. graduates will master the knowledge in two external fields of study; (3) Ph.D. graduates will demonstrate capacity to produce research papers that constitute significant contributions in their major field of study and that are publishable in high-quality, peer-reviewed academic journals; (4) Ph.D. graduates will be prepared to effectively teach undergraduate and graduate students at high-quality, research-focused colleges and universities; and (5) Ph.D. graduates will obtain first faculty positions at high-quality research-focused colleges and universities.

Chair  
Department of Accounting and Management Information Systems

In my opinion and based on assurance of learning and other program reviews, the Ph.D. program successfully achieves its mission. Evidence supporting this assertion is the program's recognition as a 14<sup>th</sup> best in research and 10<sup>th</sup> best in teaching nationwide according to the 2010 Public Accounting Report. Additionally, the Ph.D. program, as well as all other accounting programs offered by the Department, is accredited by the Association to Advance Collegiate Schools of Business (AACSB). Our program is reviewed every 5 years and was last reviewed in Spring 2009.

The proposed Ph.D. program revisions were developed by the AMIS Graduate Studies Committee, in cooperation with counterparts who are simultaneously developing conversion proposals for other doctoral programs in Fisher College of Business. The proposed curriculum and course offerings were approved by the AMIS faculty in October 2010.

Program Rationale Statement

The Ph.D. program in Accounting and MIS was created in 1950, and ranks 14<sup>th</sup> oldest among all programs and 9<sup>th</sup> by number of graduates. Our graduates serve on faculties of many universities nationally and internationally. Initial appointments for recent graduates include: Massachusetts Institute of Technology (2 graduates), Yale University, Miami University, and the University of Toronto.

Demand for our graduates is extremely strong—virtually all graduates obtain faculty positions immediately upon graduation; a very few have begun careers in consulting practice or other endeavors. University demand is high for many reasons and reflects a chronic shortage of well-trained Ph.D. graduates in accounting and MIS. Based on articles published by graduates of the Ph.D. program since 1990 in leading accounting journals within 6 years after graduation, Ohio State ranks 14<sup>th</sup> overall and 9<sup>th</sup> among public universities.

I concur with the recommendation of the faculty of the Department of Accounting and Management Information Systems and recommend the proposed Ph.D. Program in Accounting and MIS be approved.

Sincerely,



J. Richard Dietrich  
Chairman, Department of Accounting and MIS

## Program Rationale Statement

The Ph.D. program in Accounting and MIS was created in 1950, and ranks 14th oldest among all programs and 9th by number of graduates. Our graduates serve on faculties of many universities nationally and internationally. Initial appointments for recent graduates include: Massachusetts Institute of Technology (2 graduates) Yale University, Miami University, and the University of Toronto.

Demand for our graduates is extremely strong-virtually all graduates obtain faculty positions immediately upon graduation; a very few have begun careers in consulting practice or other endeavors. University demand is high for many reasons and reflects a chronic shortage of well trained Ph .D. graduates in accounting and MIS. Based on articles published by graduates of the Ph.D. program since 1990 in leading accounting journals within 6 years after graduation, Ohio State ranks 14th overall and 9th among public universities.



## List of Semester Courses for AMIS PhD

*Note: The AMIS PhD is highly individualized. Other than the courses listed below, all coursework is customized for each student and approved by the Faculty Advisor and the Graduate Studies Committee.*

The program requirements consist of

- Foundation course work Economics, Mathematics and Statistics, Computer Science, Finance and Additional Areas as appropriate.
- Two minor areas. Each must include at least 10 semester hours; these may overlap with courses taken in the Foundation areas.
- Major area: The major area requirements consist of two elements: major area course work and the Preliminary Examination. The two major areas are Accounting and Management Information Systems. See table for details.
- Candidacy Examination, and
- Dissertation/Final Oral Examination.

For details see *Semester Advising Sheet*

Department	Course #	Credits	Title
<b>Economics</b>			
ECON	(old 804 & 805)	?	Micro-Economic Theory I
ECON	(old 805 & 808)	?	Micro-Economic Theory II
<b>Major Areas Requirements</b>			
<b>Required seminar</b>			
ACCT-MIS	8780	3	Introduction to Research in Accounting and Management Information Systems
<b>Accounting Major Area</b>			
ACCT-MIS	8782	3	Financial Reporting Seminar
ACCT-MIS	8783	3	Management Control Seminar
<b>Management Information Systems Major Area</b>			
ACCT-MIS	8786	3	Doctoral Seminar in MIS Research
ACCT-MIS	8896	3	Advanced Topics in MIS (Repeatable to 15 credits maximum)

<b>Elective Courses</b>			
Students must complete at least two additional seminars in Accounting and MIS			
ACCT-MIS	8890	3	Doctoral Seminar in Accounting Topics (Repeatable to 12 credits maximum)
ACCT-MIS	8896	3	Advanced Topics in MIS (Repeatable to 15 credits maximum)
<b>Dissertation (minimum six hours required)</b>			
ACCT-MIS	8999	1-9	Dissertation Research (Repeatable to 24 credits maximum)

## Semester Advising Sheet for AMIS PhD

### Program Requirements

The program requirements consist of foundation course work, minor area requirements, major area requirements, the Candidacy Examination, and the Dissertation/Final Oral Examination.

### Foundation Course Work

The PhD program in Accounting and MIS consists of two fields of concentration, Accounting and MIS. Each student selects a program of study in consultation with an adviser. The program must include a reasonable concentration and breadth of study designed to foster research, scholarship, and a knowledge of Accounting/MIS (as appropriate for the field of study) in relation to allied academic areas. The program must be approved by the adviser and is subject to the rules of the Graduate Studies Committee. Those programs of study that meet the specific requirements here are automatically deemed as acceptable to the Graduate Studies Committee. However, the advisor and student can petition the GSC, and the GSC may at its discretion accept, alternate programs of study that meet the spirit of the curriculum defined here. Ph.D. students are expected to be in residence during all semesters/terms of the year.

The Program Director serves as the adviser to all students in the Ph.D. Program in Accounting and MIS unless or until another adviser is chosen by the student. Each student is expected to select an adviser, who may be Program Director, prior to beginning the second year of the program. An adviser is selected by the student with the consent of the faculty member so selected.

The foundation course work can be categorized into two areas: prerequisite knowledge and fundamentals.

### Prerequisite Knowledge

Students entering the Ph.D. program in Accounting and MIS are expected to have had sufficient prior course work in accounting, information systems or computer science, economic theory, statistics, mathematics, and the social and behavioral sciences. The Graduate Studies Committee is responsible for assessing the sufficiency of prior course work in particular cases. Recognition is given to the fact that the appropriate prior course work may differ for different areas of emphasis within accounting and MIS. Able students without such course work may be admitted by the Graduate Studies Committee provided that provision is made to remedy deficiencies.

### Fundamentals

The fundamentals makes up the knowledge set common across field or specialization. Through course work (whether at OSU or by transfer), examination, or other method accepted by the GSC, students must show competency in economics, mathematics, statistics, organizational behavior, computer science, finance, and, possibly, other fields.

**Economics.** Every student is required to attain a competency in Economics. Satisfactory completion (i.e., obtaining at least a B) of a two semester sequence of Ph.D. level microeconomics is sufficient (but not necessary) to show competency. Alternatively, the student may show competency by passing the Economics qualifying examination at a level satisfactory for Masters degree students in Economics. The student and advisor may request GSC approval for alternative ways to demonstrate competency.

**Mathematics and Statistics.** Each student must demonstrate competency in the areas of mathematics and statistics. Minimum competency in mathematics must include knowledge of calculus, linear or matrix algebra, and statistics. The training in these areas must be rigorous and thorough and at a level sufficient to enable the student to carry forward significant research publishable in the best journals in his or her area of interest. It is highly recommended that students also take courses in research design and/or applied statistics. Students are strongly encouraged to get thorough training in applied statistics.

**Computer Science.** Every student is required to demonstrate a proficiency with computers. In addition, students whose field is Management Information Systems will ordinarily take a substantial amount of course work in Computer Science.

**Finance.** Students specializing in accounting should take a graduate finance seminar of appropriate character.

**Additional areas.** As appropriate, the advisor may require additional course work as necessary for the student's area of interest.

## Minor Areas Requirements

Every student is required to elect two minors. Each minor normally must include at least 10 graduate semester hours of course work. Minor courses may overlap with (i.e., use the same courses as) courses taken in the fundamental areas. The standards completing each minor are determined by the faculty of the respective minor fields.

In past years, students have chosen to minor in microeconomic theory (in the Department of Economics), statistics (in the Department of Statistics), finance, decision theory (in the Department of Industrial and Systems Engineering), psychology, and computer and information science.

A student must complete both minors before advancing to candidacy. However, it is not required that the minors be complete prior to taking the Preliminary Examination.

## Major Area Requirements

The major area requirements consist of two areas: major area course work and the Preliminary Examination.

### Major Area Course Work

The Ph.D. Program in Accounting and MIS offers two fields: Accounting and MIS. Ph.D. Seminars carry three semester credit hours. The major course work is broken down into core courses and elective courses.

**Core Courses.** The core course work consists of three courses. The Preliminary Examination covers those three courses.

One seminar is required of all students:

Introduction to Research in Accounting and Management Information Systems. This is normally the first Accounting & MIS seminar for Ph.D. students. The course is a wide-ranging introduction to the variety of research previously and currently undertaken in Accounting and MIS. The students will be exposed to the ways in which Accounting and MIS are similar to other fields in social and behavioral sciences. They will also be exposed to the unique contribution that Accounting and MIS research can make. The course emphasizes one important question: what makes for quality research?

Two additional seminars make up the core. For students whose field is Accounting, those seminars are:

Financial Reporting Seminar. The seminar develops an understanding of observational and theoretical approaches to financial reporting problems. The relative emphasis on research methods is at the discretion of the instructor. Financial reporting includes external and internal reporting as it relates to firm and manager evaluation. Auditing and taxation are included as they relate to reporting issues.

Management Control Seminar. This seminar develops an understanding of observational and theoretical approaches to management control problems. The relative emphasis on research methods is at the discretion of the instructor. Management control includes internal reporting as it relates to decision making and incentives within organizations. Auditing and taxation are included as they relate to control issues.

For students whose field is Management Information Systems, those seminars are:

Perspectives on MIS Research. The seminar concentrates on research methodology, approaches to problem solving, and research frameworks in MIS.

Advanced Topics in MIS. The seminar presents topics in contemporary MIS research and identifies research trends in MIS.

**Elective Courses.** The student and advisor will develop a program of study that includes at least two additional seminars in Accounting and MIS. It is expected that the department will offer a number of courses that can serve this need. As with other requirements in this document, the advisor can petition the GSC for variations from these requirements. It is possible that the GSC will permit a student to take one, very rarely both, of these seminars in an area outside of Accounting and MIS when those seminars are sufficiently rigorous and better serves the goals of the program and the student.

## The Preliminary Examination

Each student must take and pass the Preliminary Examination prior to taking the Candidacy Examination. The Preliminary Exam consists of two parts: the Comprehensive Examination and the Research Paper Requirement.

***The Comprehensive Examination.*** The student must take and pass the Comprehensive Examination. This written exam will be offered at least once per year, normally during the summer months. The graduate faculty will construct an exam that tests the student's knowledge of the fundamental issues in accounting and MIS as reflected in the core courses, the Accounting and MIS Research Colloquium Series, and through individual exploration.

The exam will be graded by the GSC or a subcommittee constructed by the GSC on a pass/fail basis. When a student has failed the Comprehensive Examination, the GSC (or subcommittee) will also report on whether the student will be permitted to retake the exam. Failing the Comprehensive Examination or a failure to take the exam on a timely basis (prior to beginning the third year in the Ph.D. program) is sufficient to consider the student as not making normal progress.

***Research Paper Requirement.*** Each student is required to write (or co-write) an article-length paper and present that paper to the Accounting and MIS faculty and Ph.D. in a workshop or seminar prior to the end of the third year in the Ph.D. program. In the case of coauthored papers, it is expected that the student is a major contributor to all phases of the research. It is expected that the paper will contain results (possibly preliminary) and is not simply a proposal. Normally, the paper will be developed in close cooperation with a faculty advisory.

## The Candidacy Examination

Prior to undertaking the Candidacy Examination, the student must:

- have fulfilled any requirements placed on the student at the time of admission to correct for gaps in prerequisite knowledge.
- have successfully completed all courses in the fundamentals
- have successfully met the minor requirements in both areas
- have completed the core and elective courses in the major course requirements
- have taken and passed the Comprehensive Examination
- have completed the Research Paper Requirement
- have formed an Advisory Committee consisting of the advisor and at least two other members of the Accounting and MIS graduate faculty. The advisory committee may be supplemented with graduate faculty from other areas at The Ohio State University.

The Candidacy Examination consists of two parts: the written examination and the oral examination. The written examination will be a dissertation proposal. The oral examination involves a presentation and defense of that proposal. Further, members of the Candidacy Examination Committee need not limit questioning to the proposal at hand. The Candidacy Examination Committee determines when a student is sufficiently prepared for the Candidacy Examination. The oral defense will be open to the public to the extent permitted by the Graduate School. Currently, the oral examination is closed to all but the Candidacy Examination Committee by Graduate School rules.

A unanimous affirmative vote of the Candidacy Examination Committee is necessary to pass the oral defense and proceed to candidacy. Under Graduate School rules, the Candidacy Examination Committee will determine if a student who fails the oral examination will be permitted a second (and final) oral examination.

### **The Dissertation and Final Oral Defense of Dissertation**

A Ph.D. candidate should construct a Dissertation Committee as early as possible after the successful Candidacy Examination. The Dissertation Committee will consist of the advisor and at least two other members of the Accounting and MIS graduate faculty with P status. The Dissertation Committee may be supplemented with graduate faculty from other areas at The Ohio State University. This committee membership may be the same as the Candidacy Exam Committee, or it may vary in any way.

The Dissertation Committee will determine when the student is ready to defend the dissertation. The Dissertation Examination Committee consists of the Dissertation Committee plus a graduate faculty representative. A unanimous affirmative vote of the Dissertation Examination Committee is necessary to pass the Final Oral Defense. Under Graduate School rules, the Dissertation Examination Committee will determine if a student who fails the Final Oral Examination will be permitted a second (and final) attempt. The Final Oral Defense will be open to the public to the extent permitted by the Graduate School.

## Quarter Advising Sheet

### Program Requirements

The program requirements consist of foundation course work, minor area requirements, major area requirements, the Candidacy Examination, and the Dissertation/Final Oral Examination.

### Foundation Course Work

The PhD program in Accounting and MIS consists of two fields of concentration, Accounting and MIS. Each student selects a program of study in consultation with an adviser. The program must include a reasonable concentration and breadth of study designed to foster research, scholarship, and a knowledge of Accounting and MIS (as appropriate for the field of study) in relation to allied academic areas. The program must be approved by the adviser and is subject to the rules of the Graduate Studies Committee. Those programs of study that meet the specific requirements here are automatically deemed as acceptable to the Graduate Studies Committee. However, the advisor and student can petition the GSC, and the GSC may at its discretion accept, alternate programs of study that meet the spirit of the curriculum defined here. Ph.D. students are expected to be in residence during all four quarters of the year.

The Program Director serves as the adviser to all students in the Ph.D. Program in Accounting and MIS unless or until another adviser is chosen by the student. Each student is expected to select an adviser, who may be Program Director, prior to beginning the second year of the program. An adviser is selected by the student with the consent of the faculty member so selected.

The foundation course work can be categorized into two areas: prerequisite knowledge and fundamentals.

### Prerequisite Knowledge

Students entering the Ph.D. program in Accounting and Management Information Systems are expected to have had sufficient prior course work in accounting, information systems or computer science, economic theory, statistics, mathematics, and the social and behavioral sciences. The Graduate Studies Committee is responsible for assessing the sufficiency of prior course work in particular cases. Recognition is given to the fact that the appropriate prior course work may differ for different areas of emphasis within accounting and information systems. Able students without such course work may be admitted by the Graduate Studies Committee provided that provision is made to remedy deficiencies.

### Fundamentals

The fundamentals makes up the knowledge set common across field or specialization. Through course work (whether at OSU or by transfer), examination, or other method



accepted by the GSC, students must show competency in economics, mathematics, statistics, organizational behavior, computer science, finance, and, possibly, other fields.

**Economics.** Every student is required to attain a competency in Economics. Satisfactory completion (i.e., obtaining at least a B) of Economics 804, 805, and 808 is sufficient (but not necessary) to show competency. Alternatively, the student may show competency by 6 passing the Economics qualifying examination at a level satisfactory for Masters degree students in Economics. The student and advisor may request GSC approval for alternative ways to demonstrate competency. For example, a combination of seminars in Economics and Finance have been accepted.

**Mathematics and Statistics.** Each student must demonstrate competency in the areas of mathematics and statistics. Minimum competency in mathematics must include knowledge of calculus (e.g., Mathematics 254 or an appropriate substitute), linear or matrix algebra (e.g., Mathematics 569 or an appropriate substitute), and statistics (Statistics 520 and 521 or appropriate substitutes). Other quantitative methods courses may be substituted when appropriate to the direction of an individual student's programs. The substitution must provide rigorous and thorough training at a level sufficient to enable the student to carry forward significant research publishable in the best journals in his or her area of interest. It is highly recommended that students also take courses in research design and/or applied statistics. Students are strongly encouraged to get thorough training in applied statistics.

**Behavioral Science/Organization Theory.** Every student is required to take a course in the fields of behavioral science or organization theory. This requirement can be satisfied by such courses as Psychology 815, ISE 662, ISE 772, Business Administration 803 or Sociology 862.

**Computer Science.** Every student is required to demonstrate a proficiency with computers. In addition, students whose field is Management Information Systems will ordinarily take a substantial amount of course work in Computer Science.

**Finance.** Students specializing in accounting should take a graduate finance seminar of appropriate character.

**Additional areas.** As appropriate, the advisor may require additional course work as necessary for the student's area of interest.

## Minor Areas Requirements

Every student is required to elect two minors. Each minor normally must include at least 15 graduate credit hours of course work. Minor courses may overlap with (i.e., use the same courses as) courses taken in the fundamental areas. The standards completing each minor are determined by the faculty of the respective minor fields.

In recent years, students have chosen to minor in microeconomic theory (in the Department of Economics), statistics (in the Department of Statistics), finance, decision theory (in the Department of Industrial and Systems Engineering), psychology, and computer and information science.

A student must complete both minors before advancing to candidacy. However, it is not required that the minors be complete prior to taking the Preliminary Examination.

## Major Area Requirements

The major area requirements consist of two areas: major area course work and the Preliminary Examination.

### Major Area Course Work

The Ph.D. Program in Accounting and MIS offers two fields: Accounting and Management Information Systems. Ph.D. Seminars are taught as AMIS 861 and carry five credit hours. The major course work is broken down into core courses and elective courses.

**Core Courses.** The core course work consists of three courses. The Preliminary Examination covers those three courses.

One seminar is required of all students:

! Introduction to Research in Accounting and Management Information Systems. This is normally the first Accounting & MIS seminar for Ph.D. students. The course is a wide-ranging introduction to the variety of research previously and currently undertaken in Accounting and MIS. The students will be exposed to the ways in which Accounting and MIS are similar to other fields in social and behavioral sciences. They will also be exposed to the unique contribution that Accounting and MIS research can make. The course emphasizes one important question: what makes for quality research?

Two additional seminars make up the core. For students whose field is Accounting, those seminars are:

! Financial Reporting Seminar. The seminar develops an understanding of observational and theoretical approaches to financial reporting problems. The relative emphasis on research methods is at the discretion of the instructor. Financial reporting includes external and internal reporting as it relates to firm and manager evaluation. Auditing and taxation are included as they relate to reporting issues.

! Management Control Seminar. This seminar develops an understanding of observational and theoretical approaches to management control problems. The relative emphasis on research methods is at the discretion of the instructor. Management control includes internal reporting as it relates to decision making and incentives within organizations. Auditing and taxation are included as they relate to control issues.

For students whose field is Management Information Systems, those seminars are:

! Perspectives on MIS Research. The seminar concentrates on research methodology, approaches to problem solving, and research frameworks in MIS.

! Advanced Topics in MIS. The seminar presents topics in contemporary MIS research and identifies research trends in MIS.

***Elective Courses.*** The student and advisor will develop a program of study that includes at least two additional seminars in Accounting and MIS. It is expected that the department will offer a number of sections of AMIS 861 that can serve this need. As with other requirements in this document, the advisor can petition the GSC for variations from these requirements. It is possible that the GSC will permit a student to take one, very rarely both, of these seminars in an area outside of Accounting and MIS when those seminars are sufficiently rigorous and better serves the goals of the program and the student.

### **The Preliminary Examination**

Each student must take and pass the Preliminary Examination prior to taking the Candidacy Examination. The Preliminary Exam consists of two parts that may be completed in any order: the Comprehensive Examination and the Research Paper Requirement.

***The Comprehensive Examination.*** The student must take and pass the Comprehensive Examination. This written exam will be offered at least once per year, normally during the summer months. The graduate faculty will construct an exam that tests the student's knowledge of the fundamental issues in accounting and MIS as reflected in the core courses, the Accounting and MIS Research Colloquium Series, and through individual exploration.

The exam will be graded by the GSC or a subcommittee constructed by the GSC on a pass/fail basis. When a student has failed the Comprehensive Examination, the GSC (or subcommittee) will also report on whether the student will be permitted to retake the exam. Failing the Comprehensive Examination or a failure to take the exam on a timely basis is sufficient to consider the student as not making normal progress.

***Research Paper Requirement.*** Each student is required to write (or co-write) an article-length paper and present that paper to the Accounting and MIS faculty and Ph.D. in a workshop or seminar. In the case of coauthored papers, it is expected that the student is a major contributor to all phases of the research. It is expected that the paper will contain results (possibly preliminary) and is not simply a proposal. Normally, the paper will be developed in close cooperation with a faculty advisory.

A student must complete both minors before advancing to candidacy. However, it is not required that the minors be complete prior to taking the Preliminary Examination.

## The Candidacy Examination

Prior to undertaking the Candidacy Examination, the student must:

! have fulfilled any requirements placed on the student at the time of admission to correct for gaps in prerequisite knowledge.

! have successfully completed all courses in the fundamentals

! have successfully met the minor requirements in both areas

! have completed the core and elective courses in the major course requirements

! have taken and passed the Comprehensive Examination

! have completed the Research Paper Requirement

! have formed an Advisory Committee consisting of the advisor and at least two other members of the Accounting and MIS graduate faculty. The advisory committee may be supplemented with graduate faculty from other areas at The Ohio State University.

The Candidacy Examination consists of two parts: the written examination and the oral examination. The written examination will be a dissertation proposal. The oral examination involves a presentation and defense of that proposal. Further, members of the Candidacy Examination Committee (i.e., the Advisory Committee plus the graduate faculty representative) need not limit questioning to the proposal at hand. The Advisory Committee determines when a student is sufficiently prepared for the Candidacy Examination. The oral defense will be open to the public to the extent permitted by the Graduate School. Currently, the oral examination is closed to all but the Candidacy Examination Committee by Graduate School rules.

A unanimous affirmative vote of the Candidacy Examination Committee is necessary to pass the oral defense and proceed to candidacy. Under Graduate School rules, the Candidacy Examination Committee will determine if a student who fails the oral examination will be permitted a second (and final) oral examination.

## **The Dissertation and Final Oral Defense of Dissertation**

A Ph.D. candidate should construct a Dissertation Committee as early as possible after the successful Candidacy Examination. The Dissertation Committee will consist of the advisor and at least two other members of the Accounting and MIS graduate faculty. The Dissertation Committee may be supplemented with graduate faculty from other areas at The Ohio State University. This committee membership may be the same as the Advisory Committee, or it may vary in any way.

The Dissertation Committee will determine when the student is ready to defend the dissertation. The Dissertation Examination Committee consists of the Dissertation Committee plus a graduate faculty representative. A unanimous affirmative vote of the Dissertation Examination Committee is necessary to pass the Final Oral Defense. Under Graduate School rules, the Dissertation Examination Committee will determine if a student who fails the Final Oral Examination will be permitted a second (and final) attempt. The Final Oral Defense will be open to the public to the extent permitted by the Graduate School.

## Transition Policy

Because PhD programs are highly individualized, we expect no transition issues. All courses are decided upon by the student and faculty advisor with Graduate Studies Committee approval.

As an example, students entering in fall 2011 will simply take the first year courses under quarters and the second and subsequent year courses under semesters.