



**ACCOUNTING**

**PH.D. STUDENT GUIDE  
2009-2010**



## **PREFACE**

A comprehensive research university, Florida State University's primary role is to serve as a center for advanced graduate education. Graduate students, who comprise 20 percent of the student body, are enrolled in 73 doctoral programs with 154 fields of study, 112 master's degree programs, and additional professional degree programs. Within the College of Business, there are seven concentrations for the Doctor of Philosophy (Ph.D.) degree – Accounting, Finance, Management Information Systems, Marketing, Organizational Behavior, Risk Management and Insurance, and Strategic Management.

This guide to the College of Business' Ph.D. Program policies, procedures, and requirements summarizes the basic "rules and regulations" of the doctoral program in business at Florida State University. The guide reflects current information at the time of printing, and it will serve as a reference for you throughout your program. Since this guide represents a flexible set of policies and requirements, there may be changes from time to time that are necessary to carry out the purposes and objectives of the University and the College of Business. Current students will be advised of these changes as they occur, and care will be exercised so that no student's progress will be adversely affected. Additional information is contained in the [Graduate Bulletin](#), especially within the chapters on "Graduate Studies" and "College of Business."

*[www.cob.fsu.edu](http://www.cob.fsu.edu)*

## TABLE OF CONTENTS

	Page
<b>Preface</b> .....	iii
<b>Table of Contents</b> .....	iv
<b>General Overview</b> .....	1
The University Community	
The College of Business	
The Department of Accounting	
Doctoral Support Resources and Facilities	
Doctoral Business Students Association	
<b>Nature and Objectives of the Doctoral Program</b> .....	5
Overview	
Objectives	
<b>Admission</b> .....	7
General	
Application Process	
<b>Financial Assistance</b> .....	8
General	
College of Business Assistantships/Fellowships	
Standard Assistantship/Fellowship Awards	
Preliminary Year Award	
Standard and Preliminary Award Tables	
College Teaching Fellowships	
University Fellowships	
Presidential Fellowships	
Minority Assistantships/Fellowships	
<b>Responsibilities of Doctoral Students</b> .....	16
Financial Assistance and Associated Duties	
General Responsibilities of Doctoral Students	
General Responsibilities of Department chairmen	
Doctoral Graduate Assistants	
Doctoral Teaching Assistants	
Guidelines and Responsibilities for Teaching Assistants	

Teaching Assistant Work Load and Class Size  
University Program for Instructional Excellence  
College Teaching Assistant Awards Program  
Doctoral Research Assistants

<b>Accounting Doctoral Program of Study</b> .....	21
General Description	
Details on the Doctoral Program in Accounting	
<b>Preliminary Examination</b> .....	25
General	
Scheduling and Administration	
Grading	
Procedures for Examination	
<b>Dissertation</b> .....	28
General	
Dissertation Hours	
Dissertation Committee	
Prospectus	
Dissertation Defense	
Time Limit for Completion	
<b>Retentions Policies and Procedures</b> .....	31
Policy	
Procedures	
Appeals and Readmission After Dismissal	
<b>Other Policies and Procedures</b> .....	33
Incomplete Grades	
University Policies and Procedures	
College Policies and Procedures	
<b>Administration and Support Staff</b> .....	35
<b>Concluding Remarks</b> .....	38



## **GENERAL OVERVIEW**

### **The University Community**

Florida State University is a Carnegie Research I university located in Tallahassee, the capital city of Florida. As a senior institution of the State University System of Florida, it has provided excellence in teaching and scholarship to the people of Florida and the nation for more than a century. More than 40,000 students from all 50 states and 133 foreign countries work toward more than 250 different graduate and undergraduate degrees at Florida State.

Well-known throughout the country for the beauty of its campus, Florida State combines traditional Gothic structures with the latest in modern architecture, all brought together by an array of oaks, pines, palms, dogwoods, and azaleas. The natural beauty of the FSU campus mirrors the best features of its surrounding community. The north Florida hills are abundant with forested land, lakes, and rivers, and the beaches of the Gulf of Mexico are nearby.

Florida State University is located in Florida's capital, one of the oldest and rapidly growing cities, with an area population of more than 200,000. More than 100 private, state and federal organizations furnish our students with opportunities for internships, research and part-time jobs to match almost any area of academic interest.

The Tallahassee-Leon County Civic Center, on the edge of the Florida State campus, affords Tallahasseeans a variety of social, cultural and recreational activities. These opportunities are matched on campus by the concerts and lectures provided by student organizations, by academic departments, and by our nationally recognized programs in the performing arts.

### **The College of Business**

The Charles A. Rovetta Business Building contains approximately 76,000 net square feet of classroom space, faculty and staff offices, and support facilities. A doctoral student computer lab provides ample access to both micro and mainframe computer services. Other important support facilities include an entire floor at Strozier Library devoted to graduate students and graduate seminar and conference rooms in the college.

The College of Business also has been very successful in recent years in acquiring a highly qualified mix of full-time doctoral faculty. More than 100 of the 111 permanent faculty members have doctoral degrees, and most have been recruited from the top universities in the United States.

The faculty members are highly active in scholarly and applied research, yet they have a strong commitment to teaching and the overall student learning process. Students are frequently involved in the research activities of faculty members.

The College has expanded its business outreach activities and communications through an active Business Advisory Board and Alumni Association. This outreach activity provides not only financial

contributions, but also sources of internships, placement contacts and general support for faculty and students.

The college's undergraduate enrollment tallies more than 5,000 students, who will major in accounting, entrepreneurship, finance, management, real estate, management information systems, marketing, real estate, risk management and insurance and multinational business operations.

Florida State University offers the Master of Accounting, Master of Business Administration, Master of Science in Management Information Systems, Master of Science in Finance and Master of Science in Management with a major in Risk Management and Insurance. The composition of the students includes a good mix of men and women, business and non-business undergraduate degrees, and age and experience levels. A good cross-section of the better regional and national undergraduate programs is reflected in the graduate student body.

### **Department of Accounting**

The Department of Accounting offers two graduate degree programs: the master of accounting (MAcc) and the doctor of philosophy in business (PhD) with a major in accounting. Many master of accounting alumni hold important positions in major accounting firms, industry, government, and nonprofit organizations. Doctoral graduates are faculty members at some of the nation's leading universities.

The accounting faculty is recognized nationally for excellence in teaching and research. Faculty members have expertise in a wide variety of areas including financial accounting and reporting, managerial accounting, governmental accounting, accounting systems, assurance services, and taxation.

The department maintains close relationships with alumni and the accounting profession. These relationships provide students the opportunity to interact with professionals and to become more familiar with the accounting environment in business. The external support of alumni and friends of the accounting program provides for many enhancements of the learning environment, which result in the Florida State University maintaining one of the leading accounting programs in the country.

### **Doctoral Support Resources and Facilities**

In addition to financial support, College of Business doctoral students enrolled at Florida State University have access to a variety of support resources.

The College of Business Technology Center operates several computer laboratories including one dedicated for doctoral student use, running on a Local Area Network (LAN) in a Microsoft Windows environment, with access from the College of Business LAN to the university-owned and operated systems and the Internet. The FSUWIN is a campus-wide wireless network, which allows mobile users to connect to the campus computing resources. Wireless connectivity is available in all College of Business classrooms, conference rooms, auditoriums, and public areas. To connect to

FSUWIN, a laptop computer or other mobile device must have an 802.11a/g or 802.11a/b/g wireless network card. Wireless hardware upgrades are available at the FSU Computer Store for laptop computers that do not have integrated wireless technology.

University Computing Services (UCS) operates several campus-wide computer systems including e-mail (JES), classroom support (Blackboard), University Infrastructure (OMNI), and several research-intensive supercomputers. FSU provides all students with an email address. Students access academic materials and administrative tools through a secure portal environment.

Blackboard, aka [Campus.fsu.edu](http://Campus.fsu.edu), provides the university community a secure environment for teaching and learning, participating in sponsored organizations, and using Secure Applications to transact University business.

Research data sets utilized by the College of Business through Wharton Research Data Services (WRDS) include: COMPUSTAT (financial statements), Center for Research in Security Prices (CRSP) (stock prices), Audit Analytics, EVENTUS, First Call, IRRRC, and OptionMetrics. Other research data sets are maintained locally, such as International Brokers' Estimate System (IBES), National Association of Insurance Commissioners (NAIC), and SDC – Mergers and Acquisitions.

Doctoral students will find that the [doctoral student computer lab](#), located in the Rovetta Business Building provides convenient university ID card access 24 hours a day, seven days a week. This lab provides ample access to computer services and is equipped with computers running all of the popular Windows software including word processing (Word), spreadsheet (Excel), database management (Microsoft Access), and presentation graphics (PowerPoint). Also available in the doctoral student computer lab are a variety of statistical analysis software packages (SAS/PC, SPSS, Matlab, STATA, etc.). Research support software, such as Acrobat writer and EndNote, is available on each computer. A laser printer with duplex printing capabilities provides printing support in the lab.

Finally, doctoral students are provided office and study space within the Rovetta Business Building and access to an office telephone while they are in residence. Most doctoral students share office space with one other student. However, incoming students may share a large office area during their first year. These offices are equipped with personal computers connected to the COB Local Area Network, the FSU Campus Network, and the Internet. Each office generally contains one computer for shared use, so students may wish to bring personal laptop computers.

### **The Doctoral Business Students Association (DBSA)**

Doctoral study at Florida State University is a collegial experience and involves considerable interaction among doctoral students and faculty. A major vehicle for making this interaction effective is the Doctoral Business Students Association (DBSA). The DBSA brings doctoral students in business together for academic and social purposes.

Academic planning is coordinated through representation of doctoral students on the College of Business Doctoral Program Policy Committee (DPPC) by the President of DBSA (or that person's designated representative). The DBSA provides a forum for providing input to the DPPC on program

design, academic policies and procedures, and other issues important to students. The DBSA is also active in orienting new doctoral students to the College of Business and the University.

The DBSA schedules social events throughout the academic year involving doctoral students, faculty, and their families. These events provide opportunities for getting to know each other on a more personal basis in a relaxed environment. The number and types of events scheduled each year varies, according to the preferences of the doctoral students.

The formal structure of the DBSA consists of officers elected by the doctoral student body. This group of officers presents opinions and suggestions to the associate dean for graduate programs, and receives and disseminates information from the College to doctoral students. This information flow includes both college-related matters and information on job opportunities and availability of financial grants, scholarships, and fellowships.

The officers encourage new doctoral students to become active in the DBSA. The experience with DBSA adds an important dimension to the doctoral program at Florida State University.

## NATURE AND OBJECTIVES OF DOCTORAL PROGRAMS IN BUSINESS

### Overview

The College of Business at Florida State University offers the degree of Doctor of Philosophy (Ph.D.) in Business Administration with specializations in Accounting, Finance, Management Information Systems, Marketing, Organizational Behavior, Risk Management and Insurance, and Strategic Management. The doctoral program enrolls more than 80 doctoral students in residence across these seven areas of specialization. It is large enough to ensure a stimulating environment provided by a number of fellow students with similar interests, yet small enough to allow personal attention be paid to each doctoral student. The doctoral faculty members are accessible and productive, with a strong commitment to teaching and scholarly and applied research within the framework of developing future business teachers and researchers. The informal meetings, colloquia, and discussions spawned by such an environment contribute significantly to student learning and professional development.

The Accounting Doctoral Program begins each fall term with a small class of highly qualified Ph.D. candidates. A small program is important in facilitating quality graduate education and extensive student-professor interaction throughout all stages of the program. The approximately 8 doctoral students in residence are a collegial and supportive group of students. The publication record of the accounting faculty is evidence of the research accomplishments of the Accounting Department at FSU. The faculty members have published in the most highly respected academic journals, including the *Journal of Accounting and Economics*, the *Journal of Accounting Research* and *The Accounting Review*, as well as other top journals. The research interests of the faculty vary widely and cover a broad range of topics including corporate governance, valuation, decision making, financial reporting and auditing.

Graduates of the Ph.D. Program in Accounting at Florida State University have become successful faculty members throughout the United States. Recent placements of graduates include the University of Georgia, Georgia State University, Texas Tech, Louisiana State University, University of Arkansas, among other schools.

### Objectives

The primary objective of the Ph.D. program in Business Administration is to prepare men and women for professional careers in university teaching and research. The philosophy underlying the doctoral program provides each student with an opportunity to specialize and develop professionally through the selection of primary and support areas of study. Also, the analytical tools and research coursework directly support the important research methodologies pertinent to the primary and support areas of study selected by each student. In this way, the total doctoral program of study develops a professional orientation and an expertise within each doctoral candidate.

The Ph.D. program in Accounting is a research-oriented program, designed to be completed in four years. The Accounting Department offers research seminars covering a wide range of topics in capital markets, decision making, and experimental economics, as well as other areas. In addition to the seminars, an Accounting Research Colloquium meets frequently to share the results of

ongoing research projects conducted by invited scholars from other universities, as well as by Florida State University faculty and Ph.D. students.

## ADMISSION

### General

New doctoral students are admitted each fall. For U.S. citizens, applications for admission and all related materials should be received by **March 1**. International applicants **must** complete the application process by **Feb. 1**. Applications are reviewed beginning in November of the preceding year, and admission decisions are made during the spring semester until slots are filled for the following fall, with **most classes filled as early as April 15**. In order to be eligible for the widest range of financial assistance packages, it is recommended that applicants submit all materials by no later than **January 1**.

Two or three highly qualified students are admitted to the accounting doctoral program each year from a large pool of applicants. The Department of Accounting Ph.D. Committee reviews the application materials received and submits recommendations for admission to the College of Business Doctoral Program Policy Committee (DPPC). Admission is based on a combination of factors such as grades, GMAT scores, letters of recommendation, experience and record of accomplishments, and the number of qualified applicants we receive each year. In particular, the department and college committees consider the following information:

- An excellent prior academic record, from accredited universities, to include grades and the trend and direction of grade performance;
- High verbal and quantitative scores on the Graduate Management Admission Test (GMAT), as well as, the total GMAT score, from a test taken within the past five years;
- Three letters of recommendation that speak specifically to the applicant's ability to successfully complete the Ph.D. program and the applicant's potential for teaching and research;
- Applicant's statement of purpose for pursuing the program (1-2 pages).

For international applicants whose native language is not English, the Test of English as a Foreign Language (TOEFL) is required. A minimum score of 100 on the Internet-based TOEFL, taken within the past five years, is required.

While the College specifies a minimum GMAT score of 600, the average GMAT scores of students admitted to the Accounting Ph.D. program in the past four years range from 640 to 770 with an average of over 700. Likewise, it is unlikely that an applicant will be admitted with less than: (1) a 3.00 undergraduate and a 3.50 graduate grade point average. Note that these grades and test scores do not guarantee admission. Decisions to admit students depend on the number and relative strengths of applications received each year, the current enrollment in the doctoral program, and the College's ability to offer financial assistance.

## APPLICATION PROCESS CHECKLIST

The following information is provided to clarify the application procedures for doctoral programs in The College of Business.

I) The following items should be sent directly to **FSU** through the online admissions application. **Please do not send hard copies of these materials through the mail.**

- University Application for Admission to a Graduate Program (available exclusively online <https://admissions.fsu.edu/gradapp/>);
- Nonrefundable application fee of \$30.00 (see University Application). Pay online at <http://fees.fsu.edu/>, or send check or money order to:

Florida State University  
PO Box 5000  
Tallahassee, FL 32314-5000

- Applicant's statement of purpose for pursuing the Ph.D. Program (1-2 pages);
- An up-to-date curriculum vita/resume, clearly indicating an excellent prior academic record, from accredited universities and any work experience including dates and positions held;
- Three letters of recommendation that speak specifically of the applicant's ability to successfully complete the Ph.D. program and the applicant's potential for teaching and research.

II) The following *three* items should be sent to the **Admissions office**:

- Two official transcripts from all schools attended
- Official TOEFL Score Report (required of international applicants whose native language is not English)
- Florida Resident Affidavit (see University Application or <http://admissions.fsu.edu/images/pdf/residency.pdf>)

Admissions Office  
282 Champions Way  
PO Box 3062400  
Florida State University  
Tallahassee, FL 32306-2400

III) The following should be sent directly to the **FSU College of Business**:

- Official GMAT scores and, if applicable, a copy of TOEFL scores

Graduate Office  
College of Business  
Florida State University  
821 Academic Way, RBB 233  
PO Box 32306-1110  
Tallahassee, FL 32306-1110  
Fax (850) 644-0588 (*please use a cover sheet*)

**International applicants should visit <http://admissions.fsu.edu/intl/graduate.htm> for information concerning financial responsibilities, degree equivalency, etc.**

## **FINANCIAL ASSISTANCE**

### **General**

Doctoral students admitted to the College of Business are eligible for financial assistance. Students receiving financial assistance are required to enroll for at least 9 hours in each semester. Out-of-state tuition waivers and matriculation waivers are awarded for at least 9 hours each semester to assistantship holders provided they are available.

Within enrollment, space and fiscal limitations, financial assistance may be offered to international students. International students applying for financial assistance must submit an acceptable score on the Internet-based TOEFL (iBT) prior to an assignment as a teaching assistant. Applicants are required to submit their ibTOEFL score with their application for financial assistance. Any financial assistance award that is made prior to fulfilling the spoken English requirement will be for a maximum of two semesters. Further assistance beyond two semesters will be contingent on meeting the spoken English requirement and maintaining good academic performance in the program.

In general, a student cannot receive more than one internal (within the University) fellowship. If multiple internal fellowship awards are received, the student must accept only one of the fellowships. This restriction does not apply to awards not affiliated with the University since these awards may be held in addition to any internal awards.

A doctoral student must be in good academic standing at the time the financial assistance begins. If deterioration in academic performance occurs after the financial assistance begins, the Doctoral Program Policy Committee will make recommendations to the associate dean concerning future awards of financial assistance and retention in the program.

### **College of Business Assistantships/Fellowships**

The College of Business awards financial assistance to applicants based on academic criteria and performance. The goal of the College is to provide assistantships and/or fellowships to all of our admitted doctoral students, subject to overall enrollment and fiscal limitations. Currently, 100 percent of the doctoral students who request funding and who are in residence receive financial assistance from the College. Awards from outside the College support approximately 10 percent of the doctoral students. The College of Business assistantships/fellowships are awarded to doctoral students whose application materials reflect high academic and professional performance, maturity and evidence of a strong ability to teach and communicate with students.

The College of Business assistantships/fellowships are awarded to only those students who have satisfied the general prerequisite requirements (see section on Doctoral Programs of Study). Students who require extensive master's-level coursework prior to beginning their doctoral studies may be awarded a preliminary year of financial assistance. Beyond this preliminary year award, doctoral students receive financial assistance for no more than 4 years provided they maintain a satisfactory level of academic and work performance.

The College of Business offers a variety of assistantships, fellowships and tuition waiver awards. The number and combination of these awards to a particular student is competitive based on academic admissions criteria and the availability of assistantship and fellowship resources. Awarding assistantships, fellowships and tuition waivers to all Ph.D. students is the goal of the College of Business. To date, the College has been successful in reaching this goal.

### **Standard Assistantship/Fellowship Awards**

The various possible combinations of College of Business financial assistance awards are described below, with the tuition waivers included to reflect the intent to provide tuition waivers as an integral part of all assistantship awards. Competitive financial awards from outside of the College are described [here](#).

#### **Assistantships**

- The assistantship portion of the award represents the annual cash income.
- Assistantships may be one of three types:
  - GA: Graduate assistant – works with professors on teaching and research
  - TA: Teaching assistant – teaches and/or assists in teaching courses. The TA assignment is generally in the second year and can be in any one of the three semesters at the discretion of the Department Chair.

#### **Tuition Waivers**

- Full funding of tuition waivers is contingent upon legislative appropriation.
- Out-of-State tuition waivers beyond the first year are subject to the availability of sufficient budget allocations from the University. United States residents are expected to attain Florida residency by their second year.
- Tuition waivers cover the cost of most academic fees but do not include non-academic charges such as athletic fees, health fees, building fees, etc. **A doctoral student receiving partial tuition waivers will be required to pay non-academic fees of approximately \$50 per credit hour for a Florida resident or resident alien and approximately \$80 per credit hour for a non-Florida resident or international student.**

The tables on the following pages reflect tuition waivers amounts based on nine hours registration each term and reflect the 2009-2010 tuition rates.

<b>TABLE I: Standard Assistantship/Fellowship Award (Florida Resident)*</b>				
	<b>Fall Semester</b>	<b>Spring Semester</b>	<b>Summer Semester</b>	<b>Annual Total</b>
<b><u>1st &amp; 2nd Years = Coursework</u></b>				
Fellowship	4,500	4,500	0	<b>\$9,000.00</b>
Assistantship	4,500	4,500	4,500	<b>\$13,500.00</b>
In-State Waiver	2,388	2,388	2,388	<b>\$7,164.00</b>
<b>Semester Totals</b>	<b>\$11,388.00</b>	<b>\$11,388.00</b>	<b>\$6,888.00</b>	<b>\$29,664.00</b>
<b><u>3rd &amp; 4th Years = Coursework and Dissertation</u></b>				
Assistantship	9,000	9,000	4,500	<b>\$22,500.00</b>
In-State Waiver	2,388	2,388	2,388	<b>\$7,164.00</b>
<b>Semester Totals</b>	<b>\$11,388.00</b>	<b>\$11,388.00</b>	<b>\$6,888.00</b>	<b>\$29,664.00</b>

<b>TABLE II: Standard Assistantship/Fellowship Award (Non-Florida Resident)*</b>				
	<b>Fall Semester</b>	<b>Spring Semester</b>	<b>Summer Semester</b>	<b>Annual Total</b>
<b><u>1st &amp; 2nd Years = Coursework</u></b>				
Fellowship	4,500	4,500	0	<b>\$9,000.00</b>
Assistantship	4,500	4,500	4,500	<b>\$13,500.00</b>
Out-of-State Waiver	5,412	5,412	5,412	<b>\$16,236.00</b>
In-State Waiver	2,388	2,388	2,388	<b>\$7,164.00</b>
<b>Semester Totals</b>	<b>\$16,800.00</b>	<b>\$16,800.00</b>	<b>\$12,300.00</b>	<b>\$45,900.00</b>
<b><u>3rd &amp; 4th Years = Coursework and Dissertation</u></b>				
Assistantship	9,000	9,000	4,500	<b>\$22,500.00</b>
Out-of-State Waiver	5,412	5,412	5,412	<b>\$16,236.00</b>
In-State Waiver	2,388	2,388	2,388	<b>\$7,164.00</b>
<b>Semester Totals</b>	<b>\$16,800.00</b>	<b>\$16,800.00</b>	<b>\$12,300.00</b>	<b>\$45,900.00</b>

## Preliminary Year Award

For outstanding students who require extensive Master's-level coursework prior to beginning their doctoral studies, the College offers a limited number of preliminary year financial awards in addition to the standard award. This preliminary year award is described below for both a Florida resident and a non-resident.

<b>TABLE III: Preliminary Year Award</b>				
	<b>Fall Semester</b>	<b>Spring Semester</b>	<b>Summer Semester</b>	<b>Annual Total</b>
<b><u>Florida Resident</u></b>				
Assistantship	4,500	4,500	4,500	<b>\$13,500.00</b>
In-State Waiver	2,388	2,388	2,388	<b>\$7,164.00</b>
<b>Semester Totals</b>	<b>\$6,888.00</b>	<b>\$6,888.00</b>	<b>\$6,888.00</b>	<b>\$20,664.00</b>
<b><u>Non-Florida Resident</u></b>				
Assistantship	4,500	4,500	4,500	<b>\$13,500.00</b>
Out-of-State Waiver	5,412	5,412	5,412	<b>\$16,236.00</b>
In-State Waiver	2,388	2,388	2,388	<b>\$7,164.00</b>
<b>Semester Totals</b>	<b>\$12,300.00</b>	<b>\$12,300.00</b>	<b>\$12,300.00</b>	<b>\$36,900.00</b>

### **College Teaching Fellowships**

The University offers at least one College Teaching Fellowship to encourage students to pursue graduate programs that prepare them for teaching careers. The teaching fellowship is for two semesters per academic year beginning in the fall semester. The award is given only to new graduate students (defined as first time in graduate studies at FSU). Minimum University-wide standards governing these awards require that these fellowships be awarded only to students of high academic standing:

- Having at least a 3.20 grade point average in the last two years of undergraduate work and a 3.50 grade point average for previous graduate work
- Being highly supported by former teachers
- Earning a minimum GMAT score of 600

The minimum stipend is currently \$6,300 distributed in equal amounts at the beginning of the fall and spring semesters, plus tuition waivers. Fellowship holders are not required to perform service for the individual departments, but they must be enrolled for at least 12 credit hours per semester during the period of the fellowship. Fellowship holders are eligible to receive an assistantship award in addition to this award. If an assistantship award is received in addition to this teaching fellowship, the registration requirement is reduced to 9 hours per semester. **All applicants to the Ph.D. program are automatically considered for this award.**

### **University Fellowships**

Each year, the University awards competitive fellowships to graduate students in four separate categories: new (defined as first time in graduate studies at FSU), continuing, and both new and continuing U.S. minority (defined as African American, Hispanic American, Asian American, Native American or Pacific Islander). These fellowships are awarded annually on the basis of academic credentials and are for \$18,000 for the academic year plus both in-state waivers and out-of state waivers (where applicable). Fellowship holders are not required to perform service for the individual departments, but they must be enrolled for at least 12 credit hours per semester during the period of the fellowship. Fellowship holders are eligible to receive an assistantship award in addition to this award. If an assistantship award is received in addition to the fellowship, the registration requirement is reduced to 9 hours per semester. **All applicants to the Ph.D. program are automatically considered for these awards.** A student may receive this award a maximum of three times while enrolled in graduate studies.

### **Presidential Fellowships**

Of those students who are awarded the University Fellowship (above), 10 new graduate students will receive the prestigious Presidential Fellowship. Recipients receive \$23,000 from the University during their first and fourth years in the graduate program. The College supplements the award with the regular assistantship packages.

**Applicants must complete their application for admission by Jan. 1 to be considered for any of these awards.**

### **Fellowships for Minorities and Women**

#### *McKnight Doctoral Fellowships*

These fellowships provide up to five years of support, with a stipend of \$12,000 plus tuition waivers and other support for four years and with the fifth year support at a rate that is typical in the student's academic program. This is a statewide program administered through the Florida Education Fund (FEF). [Applications](#) are available on the FEF website. For more information regarding FSU application procedures, contact the Office of Graduate Studies, 408 Westcott, Florida State University, Tallahassee, FL 32306-1047, (850) 644-3500, or email: [dwieckow@mailier.fsu.edu](mailto:dwieckow@mailier.fsu.edu).

These fellowships are for newly enrolling African American and Hispanic graduate students. DEADLINE: Jan.15. For more information please contact: Florida Education Fund, 201 E. Kennedy Blvd., Suite 1525, Tampa, FL 33602, (813) 272-2772.

#### *Leslie N. Wilson-Delores Auzenne Fellowship for Minorities*

This assistantship is available for all new or currently enrolled minority graduate students. Nomination is through the department or college, but competition for these awards is on a university wide basis. The stipend is a minimum of \$5,000 per academic year plus tuition waivers. Application forms are also available in the Office of Graduate Studies, 408 Westcott, or from the director of graduate studies of the student's program, or email: [dwieckow@mailier.fsu.edu](mailto:dwieckow@mailier.fsu.edu). DEADLINE: Feb. 1.

[Application](#) and [Student Application Information](#) for the Leslie N. Wilson-Delores Auzenne Fellowship for Minorities

#### *Ford Foundation Diversity Fellowships*

These fellowships are awarded on the basis of national competition to U.S. citizens or nationals. Approximately 60 predoctoral fellowships, 35 dissertation fellowships, and 20 postdoctoral fellowships are awarded annually. The stipend is \$20,000 for the predoctoral fellowship (per year for up to three years), \$21,000 for the dissertation fellowship (for one year), and \$40,000 for the postdoctoral fellowship (for one year). DEADLINES: predoctoral, Nov. 15; dissertation and postdoctoral, November 29. For more information please contact: Fellowships Office, 500 Fifth Street NW, Washington, DC 20001, (202) 334-2872, email: [infofell@nas.edu](mailto:infofell@nas.edu), [national-academies.org/fellowships](http://national-academies.org/fellowships).

#### *American Association of University Women Dissertation Fellowship*

This is a national competition for women at the final stage of writing their dissertations. The fellowship provides a stipend of \$20,000. DEADLINE: Nov. 15. AAUW provides other fellowship and postdoctoral opportunities. For more information on fellowship opportunities for women and application information please contact: AAUW Educational Foundation, 1111 16th Street NW, Washington, DC 20036; Phone: 1-800-326-AAUW; email: [aauw@act.org](mailto:aauw@act.org); [aauw.org](http://aauw.org).

*Martin Luther King, Jr. Scholarship Fund*

Approximately three awards per year are given to graduate and undergraduate students. Stipend is \$350. DEADLINE: Nov. 15. For more information please contact: Joy Bowen, 309 Westcott Building, Office of Multicultural Affairs, Florida State University, Tallahassee, FL 32306-1340, (850) 644-2450.

*Latin American-Caribbean Scholars*

Graduate students who are citizens from Latin America and Caribbean (including Puerto Rico and the U.S. Virgin Islands) who have been awarded a nonduty scholarship from the U.S. federal government, the State of Florida government or by the government of the Latin American/Caribbean country of origin, of a minimum of \$500 per academic year (fall and spring semesters) may be eligible to be designated as Latin American and Caribbean Scholarship recipients. A Latin American and Caribbean Scholarship recipient (LAC) will be classified as a Florida resident for tuition purposes only. For questions, please contact the Office of Graduate Studies at (850) 644-3500, the International Center at (850) 644-1702, the Office of Graduate Admissions at (850) 644-3420, or the Office of the Registrar at (850) 644-1050.

*Minority Graduate Student Orientation Program Award*

Open to "New-to-Florida-State-University" graduate students. Upon successfully completing a four-week summer program, recipients receive a \$1,300 stipend. For more information please contact: Dr. Patrick Mason, African-American Studies Program, 211 Bellamy, Florida State University, Tallahassee, FL 32304-4028, (850) 644-9146.

**More information on these or other fellowships offered by the university and application links are available on the Office of Graduate Studies' Web site, <http://gradstudies.fsu.edu/fellowships.html>**

## **RESPONSIBILITIES OF DOCTORAL STUDENTS**

### **Financial Assistance and Associated Duties**

The College of Business' financial awards serve to facilitate progress toward the doctoral degree by providing financial support as well as work experience that is directly supportive of the doctoral program of studies. As such, the doctoral recipient of the award is both student and employee. The doctoral student is expected to perform well academically to retain the assistantship, and academic progress is reviewed each semester. The work requirements of the financial award are reviewed regularly, both in terms of performance and meaningfulness of assignments.

Graduate studies and the responsibilities of the financial award should reinforce each other. For example, participation in research projects with faculty should not only broaden a student's graduate education, but it may also lead to joint publication or a dissertation prospectus. Involvement in teaching provides a doctoral student with greater insight on topics as well as enhances the student's command of the subject matter and communication skills.

To be effective, the financial award requires considerable interaction and communication among doctoral students, department chairmen and faculty. Without this interaction and communication, the desired professional peer relationship cannot be developed and the benefits of the financial award are reduced.

### **General Responsibilities of Doctoral Students**

- To make steady progress toward their degrees (including good academic performance), while taking at least the required minimum course load each semester;
- To perform assigned duties of the assistantship in an effective and timely manner;

### **General Responsibilities of Department Chair**

- To be available to doctoral assistants on a regular basis to discuss their academic and work progress/performance and to assist them in resolving problems that they may encounter related to the assistantship.

### **Doctoral Graduate Assistants**

The department chairman is responsible for assigning doctoral graduate assistants to faculty in the department. The chairman will explain the general requirements of the graduate assistantship and the expectations concerning performance and hours to be worked. The supervising faculty will involve the student in research or teaching activities as appropriate.

The graduate assistantship is for 150 hours per semester (usually 10 hours per week for 15 weeks). Graduate assistants are required to register for 9 hours.

## **Doctoral Teaching Assistants**

To qualify for instructional responsibility, a student should be an advanced graduate student in good standing in the subject area of the teaching responsibility. A student placed on academic probation will normally not have instructional responsibility. Teaching assistants are required to register for 9 hours.

International student applicants whose native language is not English must submit an acceptable score on the Test of Spoken English (TSE), the SPEAK test, or the Internet-based TOEFL (iBT) prior to an assignment as a teaching assistant.

## **Guidelines and Responsibilities for Teaching Assistants**

One of the objectives of the College of Business is to provide quality teaching. To accomplish this objective, the following guidelines and responsibilities have been established for the department chair, the course coordinator, and the teaching assistant.

The department chair is responsible for assigning the doctoral teaching assistants and for implementing these guidelines for both course coordinators and the teaching assistants.

The course coordinator or the department chair has the following responsibilities:

- ⇒ Provide overall supervision to graduate students assigned to teaching;
- ⇒ Provide assistance to teaching assistants in the preparation of course syllabi, teaching notes, handouts, homework assignments, exams, and grading standards;
- ⇒ Provide assistance to teaching assistants in resolving problems arising with students;
- ⇒ Involve teaching assistants, as appropriate, in the review of course content, structure, prerequisites, textbooks, etc., and make recommendations regarding such;
- ⇒ Schedule regular meetings with teaching assistants throughout the term to discuss issues, problems, and teaching effectiveness;
- ⇒ To stay informed about the classroom performance of teaching assistants and to take an active role in the development of the teaching assistant's teaching abilities;
- ⇒ To assess and provide a written statement regarding each teaching assistant's English-speaking competency;
- ⇒ To ensure that the assistants complete the training necessary to apply the technology resources available in their classroom.

The doctoral teaching assistant has the following responsibilities:

- Confer with the course coordinator or department chair about the topics covered in the course;
- Submit a copy of the course outline/syllabus to the course coordinator for review; (For the benefit of students, be as explicit and complete as possible concerning the requirements of the course, grading policy, assignments, office hours, etc.)
- Adhere to the University policy on final examination scheduling; (It is not permissible to give an exam the last week of the term unless a final [or last] exam is also given during the regularly scheduled exam period. A final exam may not be given during the separate exam period at a time other than that which appears on the Examination Schedule listed on the Registrar's website at <http://registrar.fsu.edu>. Click on "Registration Guide" to find the examination schedule for the specific term.)
- Be knowledgeable about the FSU honor code, policy on sexual harassment and observance of religious holidays;
- Discuss any special situations or problems concerning the course or students with the course coordinator or department chair;
- Keep the course coordinator or department chair informed of any necessary absences from class;
- Discuss and review the preparation and proctoring of exams as necessary; (Discuss the style, difficulty, length, and appropriateness of your exams with the course coordinator or department chair, especially if it is the first time you have taught the course.)
- Avoid assigning incomplete grades if at all possible; (All incomplete grades must be approved by the course coordinator or department chair.)
- Prepare your final grades at the end of the term; (If you have any questionable grades, consult the course coordinator or department chair.)
- Post and keep office hours as specified by the department chairman;
- Have a student evaluation of the instructor – the Student Perception of Teaching (SPOT) – completed in each course section you teach; (The evaluation should be performed in class during the time period designated. The necessary forms and procedures may be requested through the office manager).
- Leave a forwarding address and phone number with the department secretary at the end of each term. If you are not teaching the following term, leave your grade book and records with the department secretary. These records should include actual test scores with relevant weighting proportions, other scores and factors used in determining the grade, and final grading scale. This is especially important if you are leaving the Tallahassee area.

- Participate in the PIE preparation course before the beginning of the Fall term and, if appropriate, the preparation courses in the Spring term

### **Teaching Assistant Workload and Class Size**

The graduate assistant is expected to teach two sections per academic year in their third and fourth year and one section in the summer. The base rate for the teaching assistantship is for teaching one class of up to about 60 students. If a doctoral student teaches a class with more than 60 students, the following general rates will apply, based on classroom sizes:

- ❖ about 85 to 110 students      1 ½ times the base
- ❖ about 125 to 155 students      2 times the base

### **University Program for Instructional Excellence**

The College of Business is an active participant in the University Program for Instructional Excellence and requires all doctoral teaching assistants to participate in this program through the following actions:

- New teaching assistants will take part in the orientation programs that precede the fall semester;
- Teaching assistants are expected to attend one or more of the scheduled workshops offered each term; (The workshops will provide techniques for improving teaching instruction.)
- Teaching assistants are encouraged to take advantage of the individual consultation/videotaping opportunities offered by the Center. Individuals identified by the course coordinators as having particular difficulty in the classroom may be required to use this service.

The University Program for Instructional Excellence sponsors paid teaching associates selected from the teaching assistants to help administer this program within the individual colleges. In addition, they sponsor annual teaching awards that include a cash award. For additional information, contact the Program Director or their web site: <http://learningforlife.fsu.edu/ctl/collaborate/PIE/index.cfm> .

## **College Teaching Assistant Awards Program**

In addition to the University teaching awards, the College of Business offers each year a number of awards annually for outstanding teaching performance by graduate teaching assistants. The procedures and selection criteria are as follows:

- Each department may submit a maximum of two nominations, in rank order, to the Doctoral Program Policy Committee (DPPC). Nominees should not have won the award previously. The DPPC will evaluate the nominations and determine the winners of the awards;
- The awards program will be independent of the University awards program, i.e., a student may be nominated for the University program as well;
- In order to be eligible for the award, the teaching assistant must have (1) taught at least twice (and have teaching evaluations) and (2) had primary or exclusive teaching responsibility for the classes;
- The nominee's folder should include:
  - Letter of support from the department chair;
  - Letter of recommendation from another department faculty member (optional);
  - Short narrative from the nominee describing "Qualities of an Outstanding Teacher" (one page maximum);
  - Copy of the student's vita;
  - Copies of teaching evaluation summary pages from all semesters in which the nominee taught;
  - Syllabi from all semesters in which nominee taught;
  - Summaries of grade distributions from last two semesters in which nominee taught.
- Nomination folders are due to the Doctoral Policy Committee by **May 1**;
- Award winners will be announced as soon as possible after the nomination deadline;

## **Doctoral Research Assistants**

The department chair is responsible for assigning doctoral research assistants to various faculty members in the department. The chair will explain the general requirements of the research assistantship and the expectations concerning performance and hours to be worked. The faculty who supervise the research work of the doctoral research assistant will involve the student in his or her research activities.

The research assistantship is for 150 hours per semester (usually 10 hours per week for 15 weeks). Research assistants are required to register for 9 hours.

## **ACCOUNTING DOCTORAL PROGRAM OF STUDY**

### **General Description**

Students with the equivalent of the coursework typically required for a master's degree should plan to spend four years in residence. The first two years of the program are devoted to coursework and the development of a research study. The Accounting Preliminary 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.

During the first semester in the program, doctoral students work with the Accounting department Ph.D. Adviser to design a program of studies consistent with departmental requirements, the students' interests, and relevant previous graduate work. A Programs of Studies Outline (POS) is completed and signed by the Accounting Ph.D. adviser, the support area adviser, and the associate dean for graduate programs as a minimum form of record specifying the schedule of course work required of the individual student. It is the joint responsibility of the student and the Ph.D. adviser to ensure that the completed and signed form is on file with the College of Business Graduate Office by the end of the student's first semester for the primary area course work.

The POS form is to be updated by the end of the student's second semester for the support area course work and tools and analytical research (TAR) course work. Any changes to the POS must be approved by the Ph.D. adviser and by the associate dean for graduate programs. (The involvement of the support area adviser will be necessary if change is required in the support area.)

## DETAILS ON THE DOCTORAL PROGRAM IN ACCOUNTING

### 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:

STA 5207 - Applied Regression Methods

ECO 5403 – Static Optimization

ECO 5416 – Econometrics I

Plus four of the following:

STA 5206 - Analysis of Variance

STA 5440 - Introductory Probability I

STA 5507 - Applied Nonparametric Statistics

STA 5707 - Applied Multivariate Analysis

STA 5856 - Time Series and Forecasting Methods

FIN 6842 - Research Methods in Finance

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 - Behavioral Accounting Research and Financial Accounting Research
- ACG 6896 - Doctoral Seminar in Capital Markets
- ACG 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\***

	FALL	SPRING	SUMMER
<b>1st YEAR</b>	ACG 6885 TAR/SUPPORT TAR/SUPPORT	ACG 6939 TAR/SUPPORT TAR/SUPPORT	TAR/SUPPORT TAR/SUPPORT
<b>2nd YEAR</b>	ACG 6835 TAR/SUPPORT TAR/SUPPORT	ACG 6896 ACG 6916 TAR/SUPPORT	TAR/SUPPORT TAR/SUPPORT Preliminary Exam
<b>3rd YEAR</b>	Dissertation Proposal	Dissertation Proposal	Dissertation Proposal
<b>4th YEAR</b>	Dissertation	Dissertation	Dissertation Defense

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.

## **PRELIMINARY EXAMINATION**

### **General**

The preliminary examination is an evaluation of a student's qualifications for further advanced study and independent research. Satisfactory completion of the examination is necessary to enter the final stage of the doctoral program, which is devoted to the dissertation. The main objective of the preliminary examination is to assess students' ability to integrate substantive accounting and interdisciplinary knowledge, covered in the Ph.D. program's common core courses, into coherent theoretical structures, and to apply such knowledge in developing relevant and interesting research questions and evaluating research paradigms/approaches appropriate for addressing those questions.

### **Scheduling and Administration**

The Accounting Ph.D. Program Committee shall have responsibility for the preparation, administration and evaluation of the Preliminary Examination. The exam shall be offered annually, at the end of the summer semester. Students would normally take the exam after two years in the program. In order to sit for the exam, students must meet the following criteria:

1. ACG 6919 (Research Paper proposal) must be completed.
2. There can be no outstanding incomplete coursework.

Students should register for ACG 8964, Doctoral Preliminary Examination, in the term in which they are taking the exam. The examination shall consist of eight questions to be answered in written form. The examination shall be based upon the body of knowledge derived from the Ph.D. program's course requirements, including the accounting research colloquium.

Students should expect to pass the Preliminary Examination on their first attempt. Students who fail an examination must petition the Director of the Ph.D. program for permission to take another examination. The petition must show extenuating circumstances and outline a sufficient program of remedial studies, including a repeat of seminars prior to retaking the Preliminary Examination. Students should expect that petitions to retake more than once would not be granted. When a petition to retake the Preliminary Examination is denied, prior failure will be evidence of unsatisfactory progress toward completion of the degree, and the student's program shall be terminated.

### **Grading**

This examination is designed to measure whether students possess the knowledge and ability necessary for further advanced study and independent research. Given the objectives of this examination, most questions will not have a single "correct" answer. The criteria for evaluation, therefore, shall include:

1. Relevance of the answer (i.e., is the student discussing the issues raised by the question, and not other issues?),
2. Cohesion of the answer (i.e., is the answer well organized, with each part supporting the whole answer?) and
3. Evidence in the answer that the student possesses knowledge of the relevant research literature (i.e., does the answer reflect knowledge of the research literature pertinent to the issue(s) raised by the question?)

Answers must be written in a sufficiently understandable form (i.e., English grammar and structure) so that graders can make their evaluations. Each question will be independently graded by two faculty members, using the following scale:

Numeric Score	Verbal Equivalent	Remarks
5.0	Distinguished	An outstanding performance at a level which would be expected to occur occasionally.
4.0	Good	A strong performance at a level which would be expected to occur frequently.
3.0	Satisfactory	The minimum passing performance. Expected to occur frequently.
2.0	Unsatisfactory	A failing performance with some redeeming features. Shows some familiarity with the material. Expected to occur occasionally.
1.0	Very Unsatisfactory	A failing performance with few redeeming features which would be expected to occur infrequently.
0.0	Failure	A failing performance with no redeeming features which would be expected to occur extremely infrequently.

Grades from each grader will be averaged. To pass the exam, the student must:

1. Achieve an overall grade of at least 3.0.
2. Have no more than one question with a grade of 2.0 or less.
3. Have no more than three questions under 3.0.

The final grade assigned for a primary or support area examination is **high pass, pass, low pass, fail, or incomplete**. The assigned grade reflects the Accounting Ph.D. Program Committee's evaluation of the examination as a whole.

A grade of high pass, pass, or low pass on the primary area examination advances the student to doctoral candidacy and is indicated by the submission of a grade of Pass (P) on ACG 8964 by the primary area adviser. If a grade of Incomplete (I) is assigned on ACG 8964, this indicates that the examining committee has reason to continue the examining process through a retake of the examination and/or supplemental work to correct a perceived deficiency.

In cases of an Incomplete (I) grade, the examining committee will specify in writing the conditions to be fulfilled by the student prior to any retake of the examination. If a grade of Fail (F) is assigned on ACG 8964, the student is automatically dismissed from the doctoral program. The student then has the right to appeal as outlined in this guide.

The Accounting Ph.D. Program Committee normally submits preliminary examination grades to the associate dean of graduate studies within approximately two weeks after the examination dates. In unusual circumstances, and prior to the scheduling of the examination, this time frame might be extended upon mutual agreement of the students who are scheduled to take the examination and the Ph.D. adviser.

## **DISSERTATION**

### **General**

After admission to candidacy, all doctoral candidates write and defend a dissertation as the final phase of the Ph.D. program. The following sections contain basic guidelines for the selection of a committee, registration for dissertation hours, and format for the dissertation.

### **Dissertation Hours**

The student may enroll in dissertation hours only upon completion of the preliminary examinations and the formal assignment of a passing grade in ACG 8964. The student will receive a registration number provided by the College of Business Graduate Office in every semester in which ACG 6980 is taken. The candidate will receive a grade of Incomplete (I), Satisfactory (S), or Unsatisfactory (U) for any dissertation hours taken.

A minimum of twenty-four (24) hours of dissertation credit must be earned within a 12-month period prior to the granting of the Ph.D. degree in business. The candidate must register for dissertation hours (ACG 6980) each semester until the dissertation is completed, even after the minimum of 24 hours has been attained. The following specific policies apply:

- A student on an assistantship must register for a minimum of 9 hours of dissertation credit each semester; (A student receiving financial aid is required by the Financial Aid Office to register for 6-12 hours [unless on an assistantship].)
- A student who is using office, computer, or library facilities must register for a minimum of 3 hours of dissertation credit;
- A student who is not in residence (on campus) must register for a minimum of 2 hours of dissertation credit in each semester prior to the semester of the dissertation defense;
- A student must register for a minimum of 3 hours of dissertation credit in the semester of the dissertation defense, since it is presumed that the committee is actively involved in reading the final draft of the dissertation;
- A domestic student must register for a minimum of 2 semester hours of dissertation credit in the term in which the degree is granted, even if the student has completed the final dissertation defense in a previous semester. (Exceptions to this may be granted by the associate dean of graduate studies.) International students must register for three hours.

### **Dissertation Committee**

The dissertation committee approves both the nature and scope of the dissertation topic and the research methodology to be used. In general, the candidate is expected to finalize the selection of a

dissertation committee and have an approved topic by the end of the semester following completion of the preliminary examinations.

The dissertation committee consists of at least four members, all of whom must have Graduate Faculty Status or Graduate Teaching Status with Co-Doctoral Directive Status. Members of the committee must include at least two members from the candidate's primary area and a member-at-large from a different department of the university. (The member-at-large is normally from the student's support area). The dissertation chair, one other member from the candidate's primary area, and the member-at-large must all be tenured, hold GFS and be qualified to chair dissertations in their home department.

The candidate, in consultation with the primary area adviser and department chairman, selects the committee chair. Once the committee chair has agreed to serve, the candidate and the chair work together in consultation with the primary area adviser to recruit the remaining committee members. The committee is submitted to the associate dean for graduate programs by the department chair for formal appointment. The department chair is responsible for ensuring that the approved committee members are notified of their appointments.

### **Prospectus**

The candidate must present and orally defend a dissertation proposal to the committee and the accounting department in the Accounting Research Colloquium. The approval of the proposed research by the dissertation committee assures the candidate that there is agreement on the nature and scope of the topic and on the methodology to be used. Notice of approval of the prospectus is submitted to the department chair and the associate dean for graduate programs by the dissertation committee chair. A Research Approval Form must be completed, signed by the committee, and submitted to the Graduate Programs Office for processing. In general, the candidate is expected to complete a successful defense of the dissertation prospectus within two semesters of completing the preliminary examinations. Although there is no formal retention requirement on this issue, the eligibility for supplemental aid through additional teaching assignments is closely related to the timeliness of the defense of a dissertation prospectus.

### **Dissertation Defense**

When the committee believes that the dissertation is ready for final presentation, the candidate must successfully defend the dissertation before the committee and any other individuals interested in attending. At this time, the candidate should register for ACG 8985.

Detailed information concerning the dissertation defense and the administrative responsibilities of the major professor (committee Chair) are included in the [Graduate Bulletin 2009-2010](#) under "Doctoral Degree Programs."

The Graduate Office should be notified of the date and time of the final defense. The office will find and reserve a room for the proceeding.

### **Time Limit for Completion**

All requirements for the Ph.D. must be completed within five calendar years from the time the student passes the written preliminary examinations. If the requirements are not completed, the candidate may be required to retake preliminary examinations and/or course work to continue in the doctoral program. If continued progress toward the degree appears unlikely, the dissertation committee may recommend to the DPPC that the candidate be dismissed from the program.

In unusual cases, it may be possible to obtain an extension of the five-year limitation from the Dean of Graduate Studies while waiving the requirement that the preliminary examination be retaken. Such an extension will normally be granted only when it is clear that the student has remained current with respect to knowledge and techniques in the field. Any request for an extension of the five-year limitation must have the approval of the majority of the dissertation committee, the major professor, the department chair and the associate dean for graduate programs before it is sent to the University's Office of Graduate Studies for final approval. The recommendation for an extension is presented to the department chair for forwarding to the associate dean for graduate programs.

## RETENTION POLICIES AND PROCEDURES

### Policy

A doctoral student is considered for non-retention because of unsatisfactory academic performance, unsatisfactory performance on the Ph.D. preliminary examinations, or unsatisfactory progress on the dissertation, according to the following criteria:

- A grade of C+ or lower (including U grades) in any course required in the student's doctoral program of studies;
- A cumulative grade-point average of lower than 3.20 in all courses taken since admission to the doctoral program; [Note that a cumulative GPA below 3.00 for two consecutive semesters results in an automatic dismissal by the University.]
- Three or more Incomplete (I) or W grades within two consecutive semesters;
- Completion of fewer than 9 hours per semester for two consecutive semesters;
- The lapse of more than one semester since completion of required course work without taking the primary area examination.
- Two unsatisfactory (U) grades in dissertation hours.

A student using University facilities and/or receiving financial aid is expected to make satisfactory progress on the dissertation after admission to candidacy. Satisfactory progress is considered to be the appointment of a dissertation committee and the approval of the dissertation topic by the end of the semester following the completion of the preliminary examination and the defense of a dissertation proposal by the end of the second semester following the completion of the preliminary examination.

### Procedures

When a retention problem occurs, it is the responsibility of the accounting Ph.D. adviser or major professor to collect all evidence relative to the student's performance in the primary area, support area, TAR area, and in the preliminary examinations. This evidence is then presented to the DPPC. (The DBSA representative is not included in retention issue discussions.)

The Ph.D. adviser or major professor will conduct a meeting with the Accounting Department Ph.D. Program Committee. The purpose of the meeting is to make a recommendation to the DPPC. The department may choose to conduct a secret ballot.

The Ph.D. adviser or major professor will appear before the DPPC and present the recommendation of the department faculty. If continuation in the program is recommended by the department, it is the responsibility of the Ph.D. adviser or major professor to present specific remedial

recommendations to the DPPC. These will include the student's future program of study, the student's eligibility to take the preliminary examination, and receipt of future assistantships or fellowships.

It is the responsibility of the DPPC to evaluate the evidence and recommendations presented to them. The DPPC also is responsible to ensure that retention policies are consistent within the College of Business and that they conform to university guidelines.

### **Appeals and Readmission after Dismissal**

A student may appeal a recommendation for dismissal from the doctoral program. These include both University dismissals and College dismissals based on either the criteria specified above or receipt of a grade of fail (F) on the preliminary examination. Such a readmission must be requested by the student in writing and will be addressed to the primary area adviser with a copy to the associate dean for graduate programs. The procedures for reviewing these requests are the same as those for reviewing retention decisions as outlined above.

## **OTHER POLICIES AND PROCEDURES**

### **Incomplete (I) Grades**

The policies and procedures outlined below are to help in the advising of students more effectively, not only about the purpose and use of the Incomplete (I) grade, but also about the requirements for removing that grade.

### **University Policies and Procedures**

- The Incomplete grade should not be used to allow repeating a major part of, or the entirety of, a course. If a student has had extensive absences from class, an Incomplete grade normally should not be assigned. Normally, the Incomplete grade is for the purpose of allowing students to make up exams or specific class projects they have missed and were not able to complete by the end of the semester.
- If the Incomplete is assigned, the instructor should provide the student with a written statement of the work that needs to be completed and the date it has to be completed (normally the end of the following semester).
- When work is completed and graded, the instructor must complete and submit a Change of Grade Form to the associate dean by the end of the semester following the semester in which the Incomplete grade was assigned.
- Students should not register for any courses in which they have Incomplete grades. If they do so, the Incomplete grade changes to Fail (F).
- If the instructor desires to extend the Incomplete grade for one semester, an Extension of Incomplete Form must be completed by the instructor and approved by the associate dean for graduate programs. If the extension form is not completed, the incomplete grade will be changed to an IE (incomplete expired) or GE (grade expired), both of which are computed as Fail (F) grades in the GPA calculation.
- If the required work is not completed in the time specified on the Incomplete Extension Form, the grade will be changed to an IE or GE the first semester the student is enrolled again. Normally, a second extension of the Incomplete grade will not be approved unless there are serious personal or medical reasons. The student may be required to repeat the course in which the IE or GE grade is received if it is required in the student's program, at the option of the area faculty.

### **College Policies and Procedures**

In addition to the University Incomplete grade policies and procedures summarized above, the following additional College policies and provisions also apply to doctoral students.

- All Incomplete grades in courses which are required in a student's program of studies (TAR, Primary, or Support areas) must be removed before the student can take any of the required preliminary examinations and be admitted to doctoral candidacy.
- If a student desires a second extension of an Incomplete grade, written justification must be submitted to the instructor and the associate dean for graduate programs for their review and approval. Normally, a second extension of the Incomplete is not approved unless there are serious personal or medical reasons.
- For Incomplete grades in courses taken more than two semesters ago the grade will be changed to IE or GE and the course must be formally repeated by the student. Also, the IE and GE grade will cause the Doctoral Admissions and Retentions Committee to review the student's progress in the doctoral program and decide whether the student should be permitted to continue in the program. Exceptions to this policy are discouraged.

## ADMINISTRATION AND SUPPORT STAFF

The following is a list of names, titles, and phone numbers for the individuals in the College of Business who are currently responsible for doctoral academic programs, advising, and student affairs.

### **Dean's Office- Room 314 RBA**

Caryn Beck-Dudley, Dean, 850/644-3090, [cbeckdudley@cob.fsu.edu](mailto:cbeckdudley@cob.fsu.edu)

Bruce Lamont, Associate Dean for Graduate Programs, 850/644-9846 [blamont@cob.fsu.edu](mailto:blamont@cob.fsu.edu)

### **Director of Doctoral Programs – Room 350 RBB**

Dr. Pamela L. Perrewé  
644-7848  
[pperrewe@cob.fsu.edu](mailto:pperrewe@cob.fsu.edu)

### **Department of Accounting – Room 309 RBA - 644-2771**

Dr. Martin G. “Bud” Fennema, Department Chair  
644-8231  
[mfennema@cob.fsu.edu](mailto:mfennema@cob.fsu.edu)

Dr. Richard Morton, Doctoral Adviser (Room 421 RBA)  
644-7887  
[rmorton@cob.fsu.edu](mailto:rmorton@cob.fsu.edu)

### **Graduate Programs Office - Room 233 RBB**

Dr. Victor Ranft, Director of Graduate Programs, 850/644-7837, Room 233A RBB  
[vranft@cob.fsu.edu](mailto:vranft@cob.fsu.edu)

Jennifer Clark, Doctoral Programs Coordinator, 850/644-8294, Room 233E RBB  
[jsclark2@cob.fsu.edu](mailto:jsclark2@cob.fsu.edu)

Norm Palmer, Office Manager, 850/644-6458, Room 233 RBB, [npalmer@fsu.edu](mailto:npalmer@fsu.edu)

### **Blackboard Support and Career Services**

Joanna Southerland, Director of Graduate Online Programs, career services, 850/644-1480, Room 233 RBB, [joanna.southerland@fsu.edu](mailto:joanna.southerland@fsu.edu)

### **Faculty Directory**

[http://www.cob.fsu.edu/faculty/faculty\\_staff.cfm?type=1](http://www.cob.fsu.edu/faculty/faculty_staff.cfm?type=1)

<b>Computer Center</b> -- Room 121 RBB      (cobcc@cob.fsu.edu)	644-4426
Marty McClamma, Director of Technology	644-8238
John Livingston, Technical Support	644-6229
Ray Marky, Technical Support	644-0536
Ph.D. Students Computer Lab - Room 221 RBB	644-7791



## **CONCLUDING REMARKS**

The faculty members in the College of Business are committed to a high level of involvement with doctoral students. Doctoral students will find that faculty members are available and highly supportive in developing the teaching and research competencies of doctoral students. This emphasis on excellence begins with the admissions decisions, carries through the coursework and the dissertation phases, continues in high-level placement of graduates and culminates in joint research and publication after graduation.

Doctoral students are expected to exhibit a high commitment to excellence in their coursework and related teaching and research responsibilities. If problems occur during the doctoral program of studies, doctoral students are encouraged to seek out the Ph.D. adviser, department chair or the associate dean for graduate programs for their resolution.