



**Guide to the
Doctoral Program
2015-2016**

USF

LYNN PIPPENGER
SCHOOL OF ACCOUNTANCY
UNIVERSITY OF SOUTH FLORIDA

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INTRODUCTION

Goal of the Lynn Pippenger School of Accountancy, Doctoral Program of Study

The PhD program with a concentration in Accounting prepares graduates for academic positions at colleges and universities at which research is a key element of a successful career. The program creates an environment for intellectual growth as students work closely with faculty in seminars, on research projects, and other assignments designed to develop the skills necessary to engage in productive research on the complex accounting issues that characterize the global business environment. The program also emphasizes the development of effective teaching skills via coursework, mentoring, and supervised classroom experiences. The final goal of the Lynn Pippenger School of Accountancy Doctoral Program is to place our graduates in PhD granting programs.

The Lynn Pippenger School of Accountancy goal is accomplished through:

1. Acquisition of in-depth knowledge in an area of specialization.
2. Development of research skills that enable significant intellectual contributions to the accounting discipline's literature and field of knowledge.
3. Development of teaching skills appropriate for higher education.

The doctoral program is a cohesive program that offers students the opportunity to work one-on-one with faculty mentors.

Purpose of This Guide

The purpose of the Lynn Pippenger School of Accountancy's Guide to the Doctoral Program is to supplement and reinforce information provided by the University of South Florida Graduate Catalog and the Muma College of Business Handbook for Doctoral Students. However, the Guide will not answer all questions that may arise. For answers to questions not addressed in the Catalog, Handbook or Guide, students should consult the Lynn Pippenger School of Accountancy's doctoral program coordinator.

Student Responsibilities

Doctoral students are responsible for knowing and complying with the policies and procedures contained in the University of South Florida Graduate Catalog, the Muma College of Business Handbook for Doctoral Students and the Lynn Pippenger School of Accountancy's Guide to the Doctoral Program. Students are also responsible for knowing about and complying with any policy updates or changes.

COMMITTEES

Program Committee

When admitted to the doctoral program, the student is assigned a program committee and program advisor. The Lynn Pippenger School of Accountancy doctoral committee serves as the program committee, and the doctoral program coordinator serves as the student's advisor. It is the responsibility of the student to plan his/her course of study. Based on the student's interests and program requirements, the doctoral program coordinator advises the student concerning his/her course of study. The doctoral committee approves the student's course of study. Students should have a completed course of study available for committee approval by the end of the first year of coursework.

Dissertation Committee

The following information supplements the information provided in the Muma College of Business Handbook concerning admission to candidacy and the dissertation.

Once the student has successfully completed all required coursework, successfully completed the first-year paper requirements, demonstrated acceptable progress on the second year paper, successfully passed the qualifying exams (comprehensive exams), demonstrated the qualifications necessary to successfully complete degree requirements, formed a dissertation committee and completed the required paperwork, the student will be admitted to candidacy. The Lynn Pippenger School of Accountancy requires that the dissertation committee consist of at least three Lynn Pippenger School of Accountancy faculty members and one outside committee member. The student must ask a Lynn Pippenger School of Accountancy faculty member to serve as dissertation chair (major professor).¹

In selecting a dissertation chair and committee members, the student should consider his/her research interests and the research interests of the faculty members who will be asked to serve on the committee. Committee members should be selected based on their ability to meet the student's dissertation research needs. The dissertation chair approves committee selections and the student's admission to candidacy. The dissertation committee is responsible for approving the student's dissertation topic, reading and approving the dissertation, and conducting the dissertation defense.

At the beginning of the dissertation process, the student and dissertation chair should agree on a dissertation topic that will be acceptable to the student and the dissertation committee. It is the student's responsibility to develop and complete the dissertation in a timely manner. The dissertation chair and other committee members provide valuable advice during the dissertation process. The student is expected to present a pre-proposal paper, a dissertation proposal, and a final dissertation defense. Presenting a pre-proposal paper provides the student with insight into any potential problem areas prior to the actual dissertation proposal.

¹ Students may have one dissertation chair, or two dissertation chairs (co-chairs). The subsequent discussion assumes only one dissertation chair.

PROGRAM OF STUDY

Required Coursework

Students admitted to the doctoral program in the Lynn Pippenger School of Accountancy are expected to have a proficiency in accounting. The course requirements for a doctoral degree are outlined in the Muma College of Business Handbook and the accompanying PhD Program of Study Grid (see pages 6 – 7). Generally, a student is expected to complete all required coursework within two years. Each student is to submit a completed coursework plan to the Lynn Pippenger School of Accountancy doctoral program committee by the end of the student's first year of study. It is expected that the support field classes will relate to the student's chosen specialty area. Requests for changes to an approved coursework plan must be approved by the Lynn Pippenger School of Accountancy doctoral program coordinator (acting on behalf of the Lynn Pippenger School of Accountancy doctoral program committee) prior to taking alternative courses. The need to change an approved plan may arise because of scheduling changes by colleges and departments, requiring a student to substitute one elective course for another or one support field course for another.

Lynn Pippenger School of Accountancy Seminar Schedule

All Lynn Pippenger School of Accountancy doctoral seminars are 7000 level courses. Currently, the Lynn Pippenger School of Accountancy provides the five required doctoral seminars on the following schedule:

Accounting information systems seminar	spring semester of even numbered years
Auditing seminar	fall semester of odd numbered years
Experimental design seminar	spring semester of odd numbered years
Financial accounting seminar	spring semester of odd numbered years
Management accounting seminar	fall semester of even numbered years

Tips for Planning Coursework

Many doctoral seminars are only offered every other year. Additionally, very few seminars or graduate level courses are available during the summer semester. As a result, students must plan carefully to ensure that they are able to fulfill the coursework requirements within a two-year time period. While the following tips will not guarantee a perfect coursework plan, the information is intended to be helpful.

1. Decide your research interests and specialty area early in the program.
2. Based on your interests, talk with the Lynn Pippenger School of Accountancy doctoral program coordinator and other professors about courses they believe would be helpful.
3. Talk with PhD students in the Lynn Pippenger School of Accountancy and other areas about the courses they have taken and the courses they suggest.
4. Use old course schedules and contact the departments concerning when classes and seminars likely will be scheduled.
5. While PhD students will not have problems enrolling in doctoral seminars within the Muma College of Business, students should register as early as possible to ensure enrollment in 6000 level Muma College of Business courses or courses outside the college.
6. Students with assistantships are to complete a minimum of nine credit hours each semester during the academic year and six credit hours during the summer.

First Year Paper Requirement

Students are required to complete a first year paper that replicates or extends a published paper. The objective of the first year paper is to learn the research process by using a high quality research paper as a template. Students can select a research paper for replication or extension that is related to the student's spring semester accounting seminar or other approved seminar. An original research idea may also be used to meet the first year paper requirement.

In the spring semester of a PhD student's first year in the program, the student will take either the Accounting Information Systems Seminar or the Experimental Design Seminar. As part of the seminar, a research proposal will be required. The research proposal from the spring seminar or another seminar (with the seminar instructor's approval) should be used for the first year paper project. The following will be required as a part of the first year paper requirement.

1. Student is to follow and complete the PhD Student First/Second Year Research Paper from in the Appendix – Forms.
2. The student must complete the study begun in the Accounting Information Systems Seminar, the Experimental Design Seminar, or other seminar and write a working paper for the study during the student's first summer in the PhD program.
3. Students will present their first year paper at a Lynn Pippenger School of Accountancy workshop during the fall semester of their second year.
 - Students failing to present during the fall semester, will not receive Lynn Pippenger School of Accountancy travel funding in the subsequent fiscal year.
 - Students will be unable to take comprehensive exams until the first year paper has been completed and presented.
4. Students are encouraged to submit a first year paper that extends prior research to conferences and for publication.

Second Year Paper Requirement

Starting with the fall semester 2010 students are required to complete a second year paper. The second year paper is to be an original research idea and can be the outgrowth of a seminar proposal. The objectives of the second year paper are to further develop research skills and allow the student to list an additional working paper on the curriculum vitae to enhance placement prospects. It is the responsibility of the student to find a faculty advisor/mentor to oversee the development of the paper. The second year paper may develop into a dissertation or a co-authored work with the faculty advisor.

The following are guidelines for the second year paper requirement.

1. Student is to follow and complete the PhD Student First/Second Year Research Paper from in the Appendix – Forms.
2. Students must identify a research idea and a faculty advisor/mentor prior to the end of the fall semester of the second program year.
3. Starting with the summer semester of the student's second year, the student will enroll for directed research hours related to the second year paper. Directed research hours will be taken until the student has a completed working paper. Unsatisfactory progress on the second year paper will result in a U grade being assigned to the directed research hours.
4. Students will present their second year paper/proposal at a Lynn Pippenger School of Accountancy workshop during the fall semester of their third year.
5. Students are encouraged to submit the second year paper to a conference in the fall/winter of their third year. Students who have their second year paper accepted for presentation at an AAA midyear meeting or the AAA annual meeting may receive additional funding to attend the meeting.

Comprehensive Exams

When a student has successfully completed coursework requirements and the first-year paper requirements, comprehensive exams are scheduled. The comprehensive exams assess a student's ability to analyze and synthesize research in accounting and related fields. Additionally, the exams assess a student's proficiency in the use of research methods and statistical procedures to answer empirical research questions.

Comprehensive exams are generally scheduled early in the fall semester of a student's third year in the PhD program. The comprehensive exam consists of a written and an oral component. The written exam is a two-day event. Students have eight hours on each of the days to write the examination. Questions on the first day explore the student's broad-based knowledge and include questions from the four subject area accounting seminars: accounting information systems, auditing, financial accounting, and managerial accounting. Questions on the second day focus on the student's specialty area, support area and research methods. Seminar professors prepare the questions for the written comprehensive examination. In addition to the questions provided by the Lynn Pippenger School of Accountancy seminar professors, exam questions may be prepared by professors from the student's designated support area.

Each answer is graded by two evaluators. The final grade for an answer is the average of the two evaluators' scores. Students are expected to pass each question with an average score of 2 on a 0-4 point scale. Any student who fails one question may still pass the written component if: 1) the failing grade is not in the student's specialty area of study, 2) the extent of the failing grade is not severe, and 3) sufficient strengths are evidenced in the remaining questions. Although a student can achieve a minimum passing score for any individual question, we expect the student's overall performance to be above a minimal level. Marginal overall performance will be evaluated by the doctoral program committee to decide whether a passing or failing indication on the written component of the exam is appropriate.

If the student passes the written component, the oral component is scheduled. The oral comprehensive examination generally takes place within two weeks of the date on which the Lynn Pippenger School of Accountancy doctoral program coordinator informs the student that he or she has passed the written comprehensive examination. Each student will schedule the oral examination with the Lynn Pippenger School of Accountancy doctoral program coordinator. The Lynn Pippenger School of Accountancy doctoral program coordinator will discuss the oral examination process and expectations with the student.

The oral examination committee shall consist of at least two members of the Lynn Pippenger School of Accountancy doctoral program committee and may include additional members who represent either the student's specialty area of study, an area on which the student performed poorly on the written comprehensive examination, or both.

In order to pass the comprehensive exam, students must pass both the written and oral components of the exam.

Name: _____
Date: _____
Specialty: _____

PhD Program of Study Grid

Foundation Course Requirements:

	Waive	Req.	Hrs	Grade	Instructor	Sem.
Accounting						
Finance						
ISDS						
Management						
Marketing						

PhD Core Requirements (Econ, Research Methods and Electives):
Minimum of 17 Hours

Course #	Course	Hrs	Grade	Instructor	Sem.

Research & Writing Skills: 1 Hours; Economics: 6 Hours

Research Methods: 9 Hours

Course #	Course	Hrs	Grade	Instructor	Sem.
QMB 7557	Research & Writing Skills	1			

Approved Research Elective: 3 Hours

Course #	Course	Hrs	Grade	Instructor	Sem.

Major Field Courses: Minimum of 15 Hours

Course #	Course	Hrs	Grade	Instructor	Sem.

Support Field Courses: Minimum of 9 Hours

Course #	Course	Hrs	Grade	Instructor	Sem.

Dissertation: Minimum of 21 Hours

Course #	Course	Hrs	Grade	Instructor	Sem.

Program Committee

<i>Name</i>	<i>Signature</i>	<i>Date</i>

PhD coordinator: _____

Student: _____

FINANCIAL ASSISTANCE

Assistantships

Students with graduate assistantships have accepted 12-month appointments for the first three years of the assistantship and a 9-month appointment for the fourth year. Assistantships have a 20-hour per week work commitment. The work commitment is divided between teaching and research. In the Lynn Pippenger School of Accountancy the division is generally as follows:

Year in Program	Fall Semester	Spring Semester	Summer Semester
1 st	20 hours research	1 section of mass lecture 10 hours research	20 hours of teaching and/or research
2 nd through 4 th	Teaching and research assignments will be made based on the needs of the Lynn Pippenger School of Accountancy and the research faculty. Students will be required to teach three classes during this period.		

Students receiving a University Graduate Fellowship will have their first teaching assignment the second year of the program. The remainder of the schedule will be unchanged.

The research assignments will be made by the Lynn Pippenger School of Accountancy doctoral program coordinator each semester. Research assignments are intended to provide the student with an opportunity to learn how to conduct research. Depending on the professor, students may have the opportunity to learn how to conduct a literature review, collect and/or analyze data, design and/or conduct experiments, retrieve data from archival data sources, etc.

The student's first teaching assignment will generally have the student serving as a teaching assistant to the principles of financial accounting or principles of managerial accounting mass lecture instructor. Subsequently, students will be responsible for their own class. The scheduling of teaching assignments is made by the director of the Lynn Pippenger School of Accountancy.

Fellowships

Students receiving the University Graduate Fellowship (one year only) have limited assistantship responsibilities while receiving the fellowship. McKnight Foundation Fellowship students are not required to serve as research assistants. However, because a student's development of research skills is a part of the annual performance evaluation, the student is **strongly** encouraged to identify a professor for whom he/she would like to work. If the professor is available, the student's request will be honored. Working as a research assistant provides the student with valuable experience that will not be available through coursework.

Regardless of the funding source, the Lynn Pippenger School of Accountancy is committed to ensuring that all students obtain teaching experience while in the doctoral program. Therefore, to complete the program, fellowship students are required to commit to a teaching schedule.

Tuition Waivers

To be eligible for tuition waivers, a graduate student must, at a minimum hold a graduate assistantship appointment or be the recipient of a graduate fellowship. All graduate assistants should register for at least nine hours during each semester of the academic year and six hours in the summer. If a graduate student reduces his or her registration below the required minimum or does not meet employment criteria, the tuition waiver can be revoked. Students should not drop or withdraw from coursework that may reduce their hours below the requirements without the written permission of the Lynn Pippenger School of Accountancy doctoral program coordinator.

Lynn Pippenger School of Accountancy Travel Funds

The Lynn Pippenger School of Accountancy will annually fund up to \$750 in approved doctoral student travel expense. Currently, travel funding is available for paper presentations at professional conferences, employment interviewing at professional meetings, and/or attending programs relevant to doctoral students, such as those offered in conjunction with the American Accounting Association. In approving travel requests related to meetings the doctoral program coordinator will consider the relevance of the meeting's content to the student's field of interest, and the student's progress in the program. To receive funding for travel the student must complete a travel request and have it approved by the doctoral program coordinator and the chair of the Accounting Circle Fund Committee. **Approval must be obtained in advance of travel.** This policy is subject to modification.

Henry Efebera Fund

The Henry Efebera Fund was started by Dr. David Hayes in remembrance of one of our PhD students. The Henry Efebera Memorial Scholarship will be awarded twice a year to USF accounting doctoral students who have successfully completed their comprehensive exams and are at the dissertation phase. The Scholarship is available one time per student. The dollar amount of the scholarship is contingent upon the funds collected and available. Several of our PhD candidates have received this award.

Muma College of Business Gaiennie Grants

Gaiennie grant funding is available to help defray travel costs for presentations and dissertation costs for doctoral students. Students may request up to \$5,000 to help defray the costs of completing their dissertation. Additionally, travel grants for paper presentations of up to \$1,000 per event are awarded with the approval of the Lynn Pippenger School of Accountancy's PhD coordinator and Muma College of Business. Students can receive up to \$1,000 for presentations at premier conferences and less than \$1,000 for non-premier presentations. They may also receive up to \$1,000 for travel expenses related to one job interview event. Students are referred to the Muma College of Business Handbook for Doctoral Students or the program Web-site for information on Gaiennie funding and application procedures. Travel fund requests must be approved in advance. Requests for Gaiennie funding are to be submitted first to the Lynn Pippenger School of Accountancy doctoral program coordinator for approval, and then to the Muma College of Business PhD committee for approval.

RESEARCH

Research Focus of the Program

Research in the Lynn Pippenger School of Accountancy is focused primarily on the application of behavioral or archival research methods and theories to accounting-related issues. A strong focus of the program has been accounting information systems combined with another area of accounting, such as auditing, financial, managerial or tax.

Developing Research Skills

A critical aspect of the doctoral program is developing a student's research skills. To aid in the development of research skills, students are provided with a number of opportunities, including the development of research proposals and projects as a part of required coursework, first and second year research papers, working as a research assistant for professors and co-authoring research studies with professors and/or fellow students. The degree to which a student exploits the opportunities available for developing research skills is driven, for the most part, by the student's motivation.

Research Workshops

Research workshops are scheduled throughout the semester. The workshops introduce students to research, and provide students with the opportunity to actively participate in discussions of on-going research. Students are required to attend, and actively participate in all scheduled research workshops. To facilitate student learning and discussion, students will submit a workshop critique for the research paper that will be presented. The critique is to be no more than two pages long and should review the paper's motivation, research question, hypotheses, methodology, results, and contribution.

Institutional Review Board (IRB)

All students conducting research involving human subjects are required to obtain approval from the IRB. Approval is required **before** conducting any experiment or survey involving human subjects. The requirement applies to pilot studies as well as to the actual study. It applies to surveys or experiments involving student subjects (undergraduate or graduate students), as well as those subjects outside the university (e.g., professionals). Additionally, it applies regardless of whether there is an intention to publish the study (e.g., as part of a class assignment).

Because students in the Lynn Pippenger School of Accountancy are involved in social/behavioral studies, as opposed to medical studies, the IRB approval process is relatively simple. Once the paperwork request for approval to conduct research involving human subjects is completed, students may ask for expedited approval. Generally, it will take two or three weeks to receive approval from the IRB. Students should consider the time required for approval in planning research projects.

In addition to completing paperwork to obtain permission to conduct research involving human subjects, students should be aware of any additional reporting form requirements. Annual progress reports are required for ongoing research. Students are referred to the IRB Web site (www.research.usf.edu/dric/hrpp) for information on reporting requirements.

Before a researcher can initiate a project involving human subjects, he or she must complete an initial comprehensive IRB-approved certification course. Thereafter, the researcher is required to complete an annual IRB-approved continuing education course. The purpose of the initial course and the continuing education course is to make researchers aware of the precautions to be taken to protect subjects' interests when conducting research involving human subjects. The Division of Research Integrity and Compliance offers various options for meeting the initial certification and the annual continuing education requirement, including Internet courses that can take two or more hours to complete. If you have not already filed a certificate of course completion with the Division of Research Integrity and Compliance, you must submit a certificate when you initially apply for IRB approval of your study.

To keep up-to-date with IRB requirements and to obtain forms, visit the Division of Research Integrity and Compliance Web-site – www.research.usf.edu/dric/hrpp.

Experimental Research Participation Requirement

The Lynn Pippenger School of Accountancy has instituted a policy concerning the participation of undergraduate and graduate accounting students in experiments being conducted by faculty or PhD students. Researchers are **required** to obtain approval to conduct any experiment involving Lynn Pippenger School of Accountancy undergraduate or graduate students. Approval can be obtained by following the protocol established by the Lynn Pippenger School of Accountancy. A written copy of the protocol can be obtained from Blackboard (Organizations/Accounting Research Workshops/Information). Contact the Research Participants Coordinator or the doctoral program coordinator for additional information concerning use of Lynn Pippenger School of Accountancy students in experimental research. Failure to obtain approval will result in the loss of access to Lynn Pippenger School of Accountancy students for future research projects.

Academic Integrity

Writing is a larger part of the doctoral program than any other degree program. Additionally, well-developed writing skills are important to an academic's success. Therefore, students are reminded of the importance of properly acknowledging another's work or ideas. It is expected that students know when they are relying on another's work, and know how to properly acknowledge such reliance. Ignorance, or forgetting that another's work has been relied upon, does not excuse the lack of proper acknowledgement. The penalties for academic dishonesty and plagiarism are severe. University of South Florida's policies on academic integrity and plagiarism may be found at www.grad.usf.edu/plagiarism. This website outlines academic honesty and the punishment guidelines for violations of academic honesty. To reinforce the website information the following is provided.

Plagiarism

Definition: *Plagiarism* is intentionally or carelessly presenting the work of another as one's own. It includes submitting an assignment purporting to be the student's original work which has wholly or in part been created by another person. It also includes the presentation of the work, ideas, representations, or words of another person without customary and proper acknowledgement of sources. Students must consult with their instructors for clarification in any situation in which the need for documentation is an issue, and will have plagiarized in any situation in which their work is not properly documented.

Clarification:

1. Every direct quotation must be identified by quotation marks or appropriate indentation and must be properly acknowledged by parenthetical citation in the text or in a footnote or endnote.
2. When material from another source is paraphrased or summarized in whole or in part in one's own words, that source must be acknowledged in a footnote or endnote, or by parenthetical citation in the text.
3. Information gained in reading or research that is not common professional knowledge must be acknowledged in a parenthetical citation in the text or in a footnote or endnote.
4. This prohibition includes, but is not limited to, the use of papers, reports, projects, and other such materials prepared by someone else.

An additional Web-site that you may find helpful is:

<https://my.hamilton.edu/writing/style/plagiarism/plagiarism.html> (tips on writing and citations)

Additionally, fabrication, falsification or forgery of research data is a serious violation of academic integrity and can result in dismissal from the doctoral program (also discussed at www.grad.usf.edu/plagiarism)

Depending on the serious of the offense, the University of South Florida Graduate Catalog (on-line version) provides the following sanctions for violations of academic integrity of which plagiarism is a component:

- An "F" or "Zero" grade on the subject paper, lab report, etc.
- An "F" in the course or activity in which credit may be earned
- An "FF" in the course (leading to expulsion from the University)
- Academic Dismissal for any violations of academic dishonesty policies or regulations
- Possible revocation of the degree or Graduate Certificate following a thorough investigation

Graduate students who are assigned an "FF" grade will be academically dismissed from the University and will not be eligible to apply to any graduate program at USF.

The Graduate Catalog provides extensive information on academic honesty including definitions, sanctions and provisions specific to graduate students. All students are encouraged to read this section of the Graduate Catalog.

In the Lynn Pippenger School of Accountancy, incidents of suspected plagiarism are to be brought before the Lynn Pippenger School of Accountancy doctoral program committee. At the time a suspected plagiarism incident is discovered, it is brought before the committee by the discovering professor. **Lynn Pippenger School of Accountancy doctoral program committee action can result in dismissal from the program.**

TEACHING

Teaching Assignments

Another important component of a doctoral student's education is developing teaching skills. To complete the doctoral program, all doctoral students in the Lynn Pippenger School of Accountancy are required to teach. Generally, a student's first teaching experience will be as a teaching assistant for an accounting mass lecture instructor. A teaching assistant is able to benefit from the experience of the instructor prior to teaching a class on his/her own. After a semester as a teaching assistant, doctoral students are assigned their own section of principles of accounting.

For all courses taught by PhD students, students are required to coordinate with the course leader to ensure proper content.

PhD Teaching Seminar

Doctoral students in the Lynn Pippenger School of Accountancy are required to take a one credit teaching seminar prior to completion of their degree. The purposes of the one credit seminar are to provide students with the opportunity to observe a variety of teaching methods and have the student team-teach an upper level undergraduate course with an experienced professor. Students select an upper level accounting class in the student's chosen area of teaching specialty. During the team-teaching experience, the student will teach a module of the class, administer and grade an exam, and possibly administer and grade a project. The supervising professor will evaluate the student both informally after each class taught, and formally at the end of the semester. It is recommended that students register for the one credit seminar in the semester they do their team-teaching. However, the student may complete the requirements for the seminar over a number of semesters and may thus register for the seminar in any semester as long as it is prior to the completion of his/her degree. The course requirements and required paperwork for the one credit seminar are included in the appendix of this guide. **Students are responsible for ensuring that all paperwork is completed, and submitted to the Lynn Pippenger School of Accountancy doctoral program coordinator.**

To assist students in developing their teaching skills, a faculty member will, on occasion, observe and provide feedback on the student's teaching. While observation will occur throughout the time the student teaches in the Lynn Pippenger School of Accountancy, it is considered a part of the student's development under the one credit teaching seminar.

Failure to develop as an excellent teacher (as determined by the Lynn Pippenger School of Accountancy Doctoral Program Committee and the School Director) can result in dismissal from the PhD program.

PERFORMANCE EVALUATIONS

In accordance with the policy outlined in the Muma College of Business Handbook, annual performance evaluations will be conducted for each doctoral student. The performance evaluation is provided to assist the student in understanding the quality of his/her performance, and his/her progress through the program. Poor performance, including lack of program progress, can lead to dismissal from the program.

Performance evaluations will be conducted, on behalf of the Lynn Pippenger School of Accountancy doctoral committee, by the Lynn Pippenger School of Accountancy doctoral program coordinator in summer or fall of the following year. The quantitative and qualitative information used for the evaluation will come from a variety of sources. The student's course grades, professors for whom the student is serving as a research assistant, professors who have observed the student's teaching, professors with whom the student is conducting research, the student's self-report, and any other appropriate source, will be used in evaluating the quality of the student's performance and progress through the program. At the time of the student's scheduled evaluation the student should provide the doctoral program coordinator with a written self-report that includes information relevant to the evaluation, such as research work in process, information on presentations made, teaching performance, goals for the coming year, etc.

A written and signed record of the student's performance evaluation will be provided to the student and added to the student's file.

LYNN PIPPENGER SCHOOL OF ACCOUNTANCY POLICY ON DUPLICATING MATERIALS

The following policy relating to photocopying by doctoral students is effective immediately.

Copying for the following purposes may be completed in the Lynn Pippenger School of Accountancy workroom or Muma College of Business copy center:

1. Copies of papers submitted to regional meetings of the American Accounting Association (AAA). Submissions are limited to two regional meetings per year and must be approved in advance by the student's dissertation chair or by the Lynn Pippenger School of Accountancy doctoral program coordinator.
2. Copies of papers submitted to other academic meetings, e.g., AAA section meetings. Submissions must be approved in advance by the student's dissertation chair or by the Lynn Pippenger School of Accountancy doctoral program coordinator.
3. Reasonable copying for classes that the student is teaching. All multiple copies (e.g. exams, handouts, etc.) should go to the Muma College of Business copy center.
4. Copying related to classes that a student is taking.
5. Copying related to the student's job search (e.g. letters, papers, resumes, etc.)

Please note:

Copying for personal purposes is the student's responsibility and may not be completed in the Lynn Pippenger School of Accountancy workroom or Muma College of Business copy center.

Students should apply for a Gaiennie Grant to fund copying of materials related to dissertation research (background research and experiments). If a Gaiennie Grant request is rejected, the student may apply in writing to the director of the Lynn Pippenger School of Accountancy for permission to use School and College resources.

Each doctoral student has a maximum copy budget of 2,000 copies per month from the Lynn Pippenger School of Accountancy workroom.

Questions regarding this policy should be referred to the Lynn Pippenger School of Accountancy doctoral program director, or the director of the Lynn Pippenger School of Accountancy.

A TENTATIVE CHRONOLOGY AND REQUIRED FORMS*

Time Period	Step in the Process	Forms (see also Muma College of Business Handbook for Doctoral Students)
January 2	Deadline for application to the PhD program	See www.usf.edu/business/graduate/doctoral/application-process.aspx for on-line application forms
February-March	Offers are extended	
August	Classes start. Program advisor and program committee are assigned (see the section on Committees in this guide)	
End of first year	Completed coursework plan is submitted for approval (see the section on Program of Study in this guide)	See course scheduling grid, pages 6 and 7
Fall semester of the second year	First year paper is presented	Complete First Year Paper form
Fall semester of the third year	Comprehensive examinations – written and oral. Second year paper is presented	Complete the <i>Completion of Required Coursework in a PhD in Business Administration</i> form, and the <i>Successful Completion of Written and Oral Comprehensive Examination</i> form. Complete Second Year Paper form
After successfully passing comprehensive exams	Dissertation committee is formed, followed by admission to candidacy. The student has two years from the time he/she is admitted to candidacy to successfully defend a dissertation proposal (see the College handbook).	Complete the <i>Graduate Student Supervisory Committee Appointment Form</i> and Admission to Doctoral Candidacy form
Approx 5-8 months after admission to candidacy	Pre-dissertation proposal paper is prepared and presented at a Lynn Pippenger School of Accountancy research workshop.	
Approx. 9-12 months after admission to candidacy	Dissertation proposal defense (see the College handbook for information on the dissertation proposal and defense). A public announcement is required.	Complete the <i>PhD Dissertation Proposal Certificate of Approval</i> form and <i>Public Announcement</i> form

Time Period	Step in the Process	Forms (see also Muma College of Business Handbook for Doctoral Students)
Approx. 1 to 2 years after admission to candidacy	<p>Dissertation defense (see the College handbook and University catalog). A signed form from the committee indicating readiness for final defense must be completed prior to the defense. A public announcement is required two weeks prior to defense.</p> <p>Defend using an outside dissertation defense chair (see the College handbook).</p> <p>Submission of the dissertation to the Graduate School and application for graduation are separate procedures. Remember to register for graduation through the Registrar!</p>	<p>Complete the <i>Request for Dissertation Defense</i> form, the public announcement form.</p> <p><i>The Successful Defense of the PhD Dissertation</i>, and Theses & Dissertations Certificate of Approval</p>

*The information provided is tentative. The time line provided is influenced by the motivation of the student and the type of study conducted. Electronic versions of forms required by the College are located at www.usf.edu/business/graduate/doctoral/forms.aspx.

APPENDIX – FORMS

TEACHING SEMINAR FOR PHD STUDENTS

The Lynn Pippenger School of Accountancy and the Muma College of Business believe that developing teaching skills is an important component of a PhD student's program. To that end the PhD Committee has developed a one credit instructional unit to assist PhD students in developing their teaching skills. After completing the course, it is expected that students will be able to report on their vita that they have co-taught an upper level course in one of their primary fields of interest. The following outline provides the behavioral objectives of the course and the related procedures for achieving the objectives.

Objective 1: The student will become familiar with various teaching methods used in the Lynn Pippenger School of Accountancy.

Procedures for achieving objective:

- A. Attend teaching enhancement workshops in accordance with the Muma College of Business requirements for PhD students (these workshops are conducted periodically by the University)
- B. Attend class sessions conducted by professors using different instructional methods. All class observations must be cleared with the PhD program coordinator and the course professor prior to observing the course.
 1. Two class sessions will be attended for each of the following methods - lecture, case, technology.
 2. Methods professors in each area will be identified for the students by the PhD program coordinator. It will be up to the student to **arrange sessions** with the methods professor and have the methods professor acknowledge the student's attendance at the two class sessions.
 3. Submit observation sheet, Form 1, to the seminar coordinator upon completion.
- C. As scheduled, attend question & answer sessions by methods professors - students will attend a 2-hour session conducted by the methods professors on how the professors develop their course and course techniques.

Objective 2: The student will be able, at a minimum, to construct portions of testing and evaluation instruments for measuring student achievement of course objectives.

Procedures for achieving objective:

- A. Read the following selected references on testing and evaluation instruments which are posted on Blackboard (note: recommended order of reading is indicated with numbers):

Hopkins, Kenneth D. 1998. *Educational and Psychological Measurement and Evaluation*. Needham, MA: Allyn & Bacon.

1. Chapter 7 – General Principles of Test Construction: Achievement Measures, pp 162-168.
5. Chapter 9 – Constructing Objective Tests, pp 213-249.
7. Chapter 10 – Item Analysis for Classroom Tests, pp 254-269.

Payne, David Allen. 1997. *Applied Educational Assessment*. Belmont, CA: Wadsworth Publishing Company.

2. Chapter 5 – Specifying Educational and Assessment Outcomes, pp 100-106.
3. Chapter 6 – Planning for the Assessment, pp 130-133.
4. Chapter 7 – The Development of Traditional Assessment Tasks, pp 151-188 and pp 193-197.
6. Chapter 9 – Writing Assessment, pp 240-253 and 264-267.

- B. It is expected that knowledge gained from the preceding procedure will be used to complete Objective 3, procedure D.

Objective 3: The student will be able to plan and present teaching units in one of the student's primary areas of interest. This will be an upper level accounting course.

Procedures for achieving objective:

- A. For one semester the student will be assigned to work with a professor who is teaching in the student's area of interest.
- B. It is the responsibility of the student to provide the professor with a copy of this teaching seminar document and go over the forms that must be completed as part of the seminar.
- C. The student is required to attend class and meet with the professor so the student can learn how the professor develops the course content and how the content is presented.
- D. At some point after mid-term, the professor and the student will agree on at least two teaching units for which the student will be responsible. (The definition of a unit is left to the professor. It may be considered a chapter or a major topic, depending upon how the course is constructed.)
- E. At a minimum the student will assist with development of the evaluation instrument(s) that includes the units the student has taught.
 1. At a minimum the student should be involved in constructing objective test questions.
 2. Evaluation instruments may also include writing assignments, computer projects, etc.
- F. As evidence of attaining the objective the student will complete and submit to the seminar coordinator:
 1. Form 2 - Teaching Units Taught
 2. Form 3 - Evaluation Instrument(s) Developed
 3. Form 4 - Professor's Evaluation (to be completed by the professor with whom the student is working)
 4. Form 5 - Student's Evaluation of the Seminar

REFERENCES

In addition to the materials listed in the readings section of objective 2, the following materials were helpful in developing this seminar.

Acheson, K. A. and M. D. Gall. 1992. *Techniques in the Clinical Supervision of Teachers: Preservice and Inservice Applications*, 3rd edition. White Plains, NY: Longman Publishing Group.

Pelletier, C. M. 1995. *A Handbook of Techniques and Strategies for Coaching Student Teachers*. Boston: Allyn and Bacon.

Schwebel, A. I., B. L. Schwebel, C. R. Schwebel, and M. Schwebel. 1992. *The Student Teacher's Handbook*, 2nd edition. Hillsdale, NJ: Lawrence Erlbaum Associates.

Slick, G. A. (ed). 1995. *The Field Experience*. Thousand Oaks, CA: Corwin Press, Inc.

Form 1

OBSERVATION SHEET

Instructions: An observation sheet is to be completed for each instruction method observed. Note: You are required to attend at least TWO class sessions on each instruction method (i.e., lecture, IT/lab, and case).

Purpose: The purpose of having you complete the observation sheet is to help you focus your attention on the professor and the instructional method being used.

Professor: _____ Dates of Observation: _____

Course: _____ Instructional Method: _____

Topics Discussed: _____

How would you describe the professor's approach to teaching?

How do you know the students learned anything (focusing on student's actions and reactions may be helpful here)?

What did you perceive as particularly effective in the presentations you observed? Why?

What would you change in the presentations you observed? Why?

Form 2

TEACHING UNITS TAUGHT

Instructions: Complete a form 2 for each unit taught (a unit may be a chapter, a major topic, etc).

Purpose: The purpose of having you complete this form is to help you think about what you are presenting and why. It may also be used as a point of discussion with the professor, and it helps the seminar coordinator understand what your experience has been.

Topic being taught: _____

Date(s) taught: _____

What do you want the students to learn about this topic? That is what do you believe is the most important thing they should take away from your presentation?

Relative to the topic being taught, what have you identified as being the most difficult concepts for the students to grasp?

Form 3

EVALUATION INSTRUMENT(S) DEVELOPED

Instructions:

1. Attach a copy of each evaluation instrument you developed and used.
2. If you did not develop the complete instrument, indicate those sections of the instrument you did develop.
3. For each instrument you developed attach the grading criteria. For example, if you developed multiple choice questions attach the answer key, for a problem attach the answer and the point allocation, for a written assignment attach information on how points were allocated or grades were determined.

Purpose: The purpose of having you provide copies of your evaluation instrument(s) is to provide a basis for discussion with your professor and/or the seminar coordinator on effective use of evaluation instruments.

Form 4

PROFESSOR'S EVALUATION

Instructions: Please complete this evaluation form at the end of the semester in which you have had a PhD student working with you. While the form is presented as a scale, space is provided for written comments and they are very much encouraged.

Professor: _____ PhD Student: _____

1. PhD student's knowledge of material and the curriculum

1	2	3	4	5	6	7
_____	_____	_____	_____	_____	_____	_____
Poor						Outstanding

Comments:

2. PhD student's planning and organization skills

1	2	3	4	5	6	7
_____	_____	_____	_____	_____	_____	_____
Poor						Outstanding

Comments:

3. PhD student's interest and enthusiasm (asks questions, gives feedback to you about student's and the class, etc)

1	2	3	4	5	6	7
_____	_____	_____	_____	_____	_____	_____
Poor						Outstanding

Comments:

(Form 4, cont'd)

4. PhD student's professionalism (is on time to class, keeps appointments and office hours, dresses appropriately, etc)

1	2	3	4	5	6	7
_____	_____	_____	_____	_____	_____	_____
Needs Serious			Outstanding			
Work						

Comments:

5. PhD student's teaching and presentation skills (interaction with students, speech, clarity, etc)

1	2	3	4	5	6	7
_____	_____	_____	_____	_____	_____	_____
Needs Serious			Outstanding			
Work						

Comments:

6. PhD student is fair and uses good judgment in dealing with students (shows no bias, is respectful, fair evaluations, etc)

1	2	3	4	5	6	7
_____	_____	_____	_____	_____	_____	_____
Strongly Disagree			Strongly Agree			

Comments:

(Form 4, cont'd)

7. PhD student is able to seek and take direction (listens to you, is willing to admit she/he doesn't know it all, etc)

1	2	3	4	5	6	7
_____	_____	_____	_____	_____	_____	_____
Strongly Disagree			Strongly Agree			

Comments:

8. Did you consider the PhD student's performance to be satisfactory or unsatisfactory?

ADDITIONAL COMMENTS

Form 5

PHD STUDENT'S EVALUATION

Instructions: This form is to be completed when you have completed all of the seminar's objectives. In essay form critically evaluate (no more than two pages) your seminar experience. How has it helped you improve as a teacher? What was particularly helpful? What would you change? In what areas would you like to improve? etc.

Purpose: To bring together, in your own mind, what you have accomplished in this seminar.

LYNN PIPPENGER SCHOOL OF ACCOUNTANCY
MUMA COLLEGE OF BUSINESS
UNIVERSITY OF SOUTH FLORIDA

PHD STUDENT FIRST/SECOND YEAR RESEARCH PAPER

STUDENT'S NAME: _____

Following are steps for completion of the first/second year paper requirement.

1. Students must identify a research idea and a faculty supervisor prior to Spring Break of the spring semester of the first/second program year. Upon identifying research topic and supervisor, get the PhD Coordinator's approval (bottom of page one).
2. Students will present their first/second year paper/proposal at a School of Accountancy workshop during the fall semester of their second/third year, respectively.
3. FAILURE TO MEET THE REQUIREMENTS AND DATES IN THIS FORM WILL BE REFLECTED IN THE ANNUAL EVALUATION AND MAY RESULT IN CONSIDERATION FOR DISMISSAL.
4. Starting with the summer semester of the student's second year, the student will enroll for directed research hours related to the second year paper. Directed research hours will be taken until the student has a completed working paper. Unsatisfactory progress on the second year paper, as determined by the supervising faculty member, will result in a U grade being assigned to the directed research hours. An Independent Study Application is to be completed for all directed research hours related to this requirement.
5. Students are encouraged to submit the second year paper to a conference in the fall/winter of their third year. Students who have their second year paper accepted for presentation at an AAA midyear meeting or the AAA annual meeting may receive additional funding to attend the meeting.

Working title of the research project:

Description of the research project (attach additional pages if needed):

Identify project supervisor and get signature

Supervisor's name _____

Supervisor's signature _____ Date* _____

PhD Coordinator's Approval _____ Date* _____

*Date must be prior to Spring Break of 1st/2nd year in program

Checklist for the research project following completion of page one (attach additional pages if needed):

1. Get IRB approval, if needed – IRB # _____
2. Submit paper to supervisor for approval prior to scheduling presentation
 - a. Supervisor approves that paper is ready for scheduling
Signature _____ Date _____
3. Schedule presentation with Workshop Coordinator
 - a. Presentation date _____
4. Distribute paper two weeks prior to presentation date
 - a. Distribution date _____
5. Bring evaluation form to presentation and collect signatures and evaluations
6. File this form and evaluation in student's folder

APPROVED BY: _____
PhD student

APPROVED BY: _____
Faculty member supervising the second year research paper (or PhD Committee member(s) as needed)

APPROVED BY: _____
Lynn Pippenger School of Accountancy PhD coordinator

Lynn Pippenger School of Accountancy Doctoral Program
Interview Request Form

I, _____ have completed my proposal defense and request your permission to start sending out interview applications and begin the job process.

PhD's Signature and Date

Director _____ Yes / No

Dissertation Chair _____ Yes / No

PhD Program Coordinator _____ Yes / No

Upon completion, PhD coordinator will notify the Lynn Pippenger School of Accountancy faculty, as needed.