

MSU ACCOUNTING DOCTORAL PROGRAM HANDBOOK

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The Doctoral Program in Accounting at Michigan State University

Student Handbook

The Department of Accounting and Information Systems at Michigan State University's Eli Broad College of Business welcomes you to the doctoral program in Accounting. This graduate handbook has been prepared to familiarize you with your educational, opportunities, commitments and responsibilities as a student in the program. Please use it as a reference in relating to Department, College, and University policies and procedures. Feel free to inquire with the accounting doctoral program director (hereafter, Doctoral Program Director) or the Departmental Administrative Assistants (N270 BCC) if you need additional information.

I. Program Overview

A. The Ph.D. Program in Accounting

The Doctoral Program in Accounting at Michigan State University is designed to prepare individuals for a career in accounting research and teaching at the university level. The available course work covers a broad range of topics, including accounting, economics, finance, information systems, management, mathematics, psychology, and statistics. Doctoral students are expected to be in residence on a full-time basis during the program. Doctoral students are usually assigned as research and/or teaching assistants for up to five years. Students are required to pass a comprehensive exam in accounting, which is expected to be in the summer of the second year. The final step in the PhD program is the completion of a dissertation that demonstrates an ability to conduct original research. A Doctor of Philosophy (Ph.D.) degree is a confirmation that the recipient has demonstrated a high level of scholarship, can conduct scholarly research independently, and is able to teach at the university level.

II. Program Components and Degree Requirements

A. Degree Requirements

The Ph.D. Program in Accounting is designed to be completed within five years unless a student enters the program with significant deficiencies. The bulk of the coursework would be completed during the first two years of the program, culminating with a comprehensive examination at the end of the second year under most circumstances. Additional coursework may be taken after the comprehensive exam depending on the individual student's program requirements and/or research interests. The remainder of the program after the comprehensive exam is used to develop and complete the dissertation and develop additional working papers. Students are expected to be in residence full time (including summer) and not engage in material outside employment while in the program. Individuals who accept positions before substantial completion of their dissertation often add a significant time period to the completion of their degree.

Both the College of Business and the Department of Accounting and Information Systems have course and other requirements for the Ph.D. degree that, in total, form a student's program of

study. These requirements are summarized below:

1. Each student must know and be able to apply certain concepts, tools, and techniques of business practice. A student who enters the doctoral program without having earned a business or management degree from an institution accredited by the Association for the Advancement of Collegiate Schools of Business (AACSB) must develop a broad understanding of the functional areas of business and management by completing coursework in each of these areas: Accounting, Finance, Management, Supply Chain Management, and Marketing. Students can petition the Doctoral Program Committee for exemption from this requirement based on coursework taken as part of a business or management degree that is not accredited by the AACSB. See <http://www.reg.msu.edu/AcademicPrograms/ProgramDetail.asp?Program=6024> for Broad Graduate School of Management requirements.
2. A student must have a minimum familiarity with certain concepts, tools, and techniques of accounting practice. The materials covered in accounting courses ACC 300 and 301 or 805 and 807, 321 or 821, 331 or 833, 341 or 841 or 843, and 411 are sufficient to satisfy the minimum familiarity requirement. However, the minimum familiarity requirement is automatically fulfilled by students who enter the doctoral program with a degree in accounting from an AACSB accredited accounting program. Alternatively, this requirement can be met by taking certain accounting courses at MSU or another institution with an accredited program. If a student has an accounting degree from an institution that is not accredited by AACSB, then he/she could petition the Doctoral Program Director to get a waiver for one or more of the required accounting courses by providing necessary supporting evidence.
3. Each student must take EC811A, EC812A, and EC812B, or equivalent to be evaluated by the Ph.D. Program Director(s).
4. The major field of study is accounting. The major in accounting consists of:

ACC Doctoral Seminar in Accounting Research (12 credits)

950

Each student must take four semesters of this course of three credits each (see 10. for additional requirements). While we expect most of our students to take the accounting research seminars during the first two years of their program, flexibility is available for students to complete the four seminars by the end of the third year. Over the four seminars, students will have opportunity to study issues in auditing, financial and managerial accounting, and/or taxation using theoretical perspectives and research methods from the social sciences and business disciplines.

**MGT
906**

Seminar in Research Methods (3 credits) Methods for scientific research in the areas of organizational behavior, personnel and organizational theory. Theory building, hypothesis formation and testing, reliability theory, construct validity, external validity, research design.

5. Each student has a minor field of study. The minor is a minimum of 9 hours of course work. The minor is intended to provide theoretical framework, perspective, and content as a basis to conduct research in accounting. Examples of minors are economics (micro), finance, organizational behavior, operations management, and psychology.
6. Competence in research-related areas is required. This requirement may be satisfied by completing a minimum of 12 credits in research-related courses with a four course minimum. Courses must be at the 400-level or above to assure graduate level competence in the areas studied. Research-related credits earned to meet the requirements of a degree other than the Doctor of Philosophy in Business Administration will not be accepted in fulfillment of this requirement. These courses typically are research-method and statistics courses offered in departments such as economics, marketing, supply chain, psychology, and statistics.
7. Each student must maintain an overall GPA of at least 3.25 by the end of the second semester of full-time enrollment and thereafter to remain in the program. A 2.0 grade is the minimum acceptable grade for a course in a student's program of study or for graduation requirements.
8. Up to the time of dissertation proposal defense, each student must write two review reports per academic year in the style of referee reports (to be done under the advice of the Doctoral Program Director). The expectation is that students would review two of the department accounting research workshop papers during each academic year, although alternate arrangements can be made with the Doctoral Program Director under compelling circumstances. Each student has the responsibility of identifying the workshop papers that he/she would like to review, and contact the Doctoral Program Director expeditiously. The student should give their review report to the faculty member leading the pre-workshop meeting, and that faculty member will provide the student with feedback. The department encourages students to share their review reports with the workshop presenters (preferably ahead of time) and use their visit as an opportunity to have engaging interactions with invited scholars. There will be no specific course credits for this requirement.
9. In addition to dissertation research, PhD students are required to complete two research projects as part of the program requirements. The first research project would entail a literature review and include a replication of selected segments from a paper in the area reviewed.¹ Students are welcome to go beyond the minimum requirement for the first research project (e.g., a minor extension of the chosen paper). The output of this research project could range from an academic-style research paper to a condensed research report that summarizes the work undertaken by the student. The actual format of the output would be determined by the faculty member who is the advisor to the student for the research project. PhD students and advisors may consult the Doctoral Program Director

¹ For a discussion of the benefits of replication studies, see Edward J. Kane, "Why Journal Editors Should Encourage the Replication of Applied Econometric Research", *Quarterly Journal of Business and Economics*, 23, No.1 (Winter 1984), pp. 3-8.

for additional guidance on the output of the first research project. The second research project would be a completed working paper including testable hypotheses and results. This research paper could be an independent research paper or a paper co-authored with faculty members or other PhD students in the department. The ultimate objective is to create a paper with sufficient quality to allow it to be submitted to a refereed scholarly journal in accounting or related disciplines. If the research paper is co-authored, then the expectation is that the PhD students using the paper to meet the second research project requirement would contribute significantly to all aspects of the research project (e.g., hypotheses development, research design, empirical analyses, and manuscript preparation). Students must find an accounting faculty member within the department to act as an advisor for each of the two research projects, and inform the Doctoral Program Director as soon as the advisor is identified. Students must present the output of the first research project and the academic paper from the second research project in separate departmental workshops. Each student must register for two one-credit independent studies (ACC 890) with his/her advisor or the Doctoral Program Director for the two research projects.² For students who are expected to take the comprehensive exam during the summer of the second year, the research project schedule would be as follows:³

1. Students work on the first research project during the first summer and present the output in a departmental workshop during fall of the second year (grade would be assigned after presentation).
 2. Students will present the academic paper from the second research project during fall of the third year (grade would be assigned after presentation).
10. Prior to taking the PhD comprehensive exam, each student must have successfully completed the requirements for the first research project (including presenting in a departmental workshop) as well as completed four enrollments of the accounting PhD seminars (ACC 950) and MGT 906. Given a student can take more than four enrollments of ACC 950, each student must obtain the prior approval of the Doctoral Program Director for the four specific enrollments that would satisfy the prerequisites for the comprehensive exam. This examination is usually given in early summer and has three

² To optimally benefit from the tuition waiver provided by the university, students may register for ACC 890 in a semester other than the one during which they expect to complete the requirements of an independent study. If a student registers prior to the term in which he/she expects to complete the requirements of the independent study, then the student must carefully review the grade deferral policy of the university and ensure that the course adviser continues to defer the grade until the completion of the independent study (Beginning Fall 2007, the maximum deferral period has been shortened to one year). See <http://grad.msu.edu/whatsNew/deferredStudents.htm>. If the adviser knows that a second grade deferral is likely to happen, then he/she can log on to the Registrar's system once the first "DF" is posted in the system, and immediately complete an administrative action form to extend the "DF" for another six months.

³ Immediately after completing the paper for each of the research projects, the student must ensure that his/her project adviser completes the form "Evaluation Form - Summer paper completion" and submits it to the Doctoral Program Director. Immediately after presenting the paper for each of the research projects, the student must ensure that his/her project adviser completes the form "Evaluation Form - Summer paper presentation" and submits it to the Doctoral Program Director. The latter form is also the record of student project grade in case the student registers for ACC 890 in a semester after presenting the paper.

parts:

Parts 1 and 2: These two parts will cover the different subfields of accounting that were included in the accounting research seminars.

Part 3: Critique of a working paper in the student's area of research interest.

The purpose of this examination is to test a student's knowledge of the scholarly accounting literature, with emphasis on historical and contemporary issues, theories, and research methods. In addition to assessing a student's knowledge, the examination tests a student's ability to design, evaluate, and communicate scholarly research. Additional information about the comprehensive examination is found in Appendix A.

11. Each student must complete a doctoral dissertation judged to be a significant contribution to knowledge by a faculty committee consisting of not less than four members, one designated as chairperson who is an accounting faculty member from the MSU's Accounting and Information Systems Department. Composition of the committee must be formally submitted to and approved by the Doctoral Program Director. At least two committee members must be from the accounting faculty and one member must be from outside the Department of Accounting and Information Systems. The doctoral dissertation proposal must be presented at the department research workshop series, with all the members of the student's dissertation committee in attendance. The dissertation proposal must be approved by three-fourths of the student's dissertation committee including approval from the chair. A successful oral defense of the completed doctoral dissertation is required in an open meeting, with all the members of the student's dissertation committee in attendance. See Graduate School website for important dissertation requirements: <http://grad.msu.edu/etd/> .
12. According to University requirements, all doctoral students must register for and successfully complete a minimum of 24 credits and **no more than 36 credits** of doctoral dissertation research (course number 999).

B. Faculty Expectations of Doctoral Students

Completion of coursework and a doctoral dissertation are only part of the process of completing Ph.D. requirements in the Accounting program. This section contains information about additional aspects of our curriculum, presented in the order normally experienced by students.

1. The Accounting group invites speakers to MSU for regular departmental research workshops, customized educational workshops, job interviews, etc (hereafter, "workshops"). We expect that Ph.D. students will attend these workshops and related events. Our expectation concerning student attendance is based on our belief that we should take advantage of every opportunity to learn about what other researchers are currently doing in the field.
2. Publications are highly desirable for all of our students. They enhance the visibility of our group, help to insure that students will be placed in first-rate academic jobs, and involve all of our members in the same central research process. Often, class papers and

projects can form the basis for starting the publication process. The two required research papers are also an excellent opportunity for generating a potential publication. Professors are happy to guide students who wish to pursue such opportunities.

3. Students are encouraged to attend professional conventions of accounting academics. Such meetings enable students to meet noted scholars, and provide job placement opportunities that can be especially useful to students when they enter the academic job market. The department provides funding for such purposes (see Section VI).
4. The Department stresses the importance of intellectual integrity in all aspects of graduate education. The Department has the right to enforce penalties, including dismissal, for students found guilty of plagiarism or data falsification. The Research Integrity Office is an additional source of information (<http://www.rio.msu.edu>), as well as The Graduate School research and scholarly integrity webpage: <http://grad.msu.edu/researchintegrity/>. All Ph.D. students are expected to complete the “Responsible Conduct of Research Training” offered by the College.

C. Doctoral Student Expectations of Faculty

Faculty members are responsible for providing guidance and mentoring to doctoral students. The role of the faculty advisor is described in MSU’s Guidelines for Graduate Student Advising and Mentoring Relationships: <http://grad.msu.edu/publications/docs/studentadvising.pdf>.

III. Selection of a Program Guidance Committee, a Dissertation Chairperson, and a Dissertation Guidance Committee

The conduct and successful completion of independent research in Accounting requires early and continued oversight by faculty mentors. One of these mentors will ultimately become the student’s Dissertation Chairperson. A student’s relationship with this individual is particularly important to a successful academic experience.

Students are encouraged to interact with Department faculty whenever possible. Interactions will formally occur during required seminars, workshops, and through research assistantships. There will also be occasions for informal interaction in the office and during social occasions. Students should use these formal and informal opportunities to become familiar with each faculty member’s particular areas of interest and expertise. This will ensure that the student’s dissertation committee is appropriate given the student’s research interests.

A. The Student’s Program of Study

The Doctoral Program Director and the student design a program of study. The Doctoral Program Director provides advice, supervision and mentoring to entering students, particularly in the early part of the program before the student chooses a Dissertation Chairperson. Each student is required to have an approved program of study by the end of his or her first year in the program. A program of study identifies the courses a student will use

to satisfy the course requirements for the degree. The plan must be entered into the on-line system, GradPlan: <http://grad.msu.edu/gradplan/Default.aspx>. **GradPlan** was developed for Ph.D. students to lay out their Ph.D. program of study, record faculty approval, and make notes on all the degree requirements as they are completed. **GradPlan will be the only way final degree certification/degree audit will be conducted beginning in Spring 2017.** GradPlan replaces the Report of the Guidance Committee, Record of Comprehensive Exam, and the Dissertation Final Defense form and the final certification form, the Graduate School will certify the acceptance of each dissertation final format using GradAudit. The Graduate Secretary or other department or college level designee has the final GradAudit sign off. The Office of the Registrar and the departments will access Degree Audit to complete degree certification once a student completes an application for graduation and all degree requirements are met. GradPlan, GradInfo and GradAudit help guides may be found at: <https://gradinfo.msu.edu/help.asp>.

B. The Program Guidance Committee

Each doctoral student has the responsibility to form a guidance committee no later than the third semester of doctoral study with the approval and assistance of the Doctoral Program Director. The guidance committee is responsible for insuring the adequacy of the student's program of study. The guidance committee report serves as a statement of program requirements, including any transfer credits taken at other institutions that are to be included in the program. The guidance committee consists of at least four faculty members from the Department. (See "Doctoral Program Guidance Committee" at <http://www.hr.msu.edu/documents/facacadhandbooks/facultyhandbook/composition.htm>.) The Doctoral Program Committee will serve as the de facto guidance committee unless a student forms his/her own guidance committee. Any desired or required changes in the membership of the guidance committee may be made by the graduate student with the concurrence of the Doctoral Program Director.

C. The Dissertation Chairperson

Students should have selected a Dissertation Chairperson by the beginning of the fourth year in the program. The Dissertation Chairperson shall be a member of the faculty of the Department. The Doctoral Program Director may waive this requirement in special circumstances, such as if a Departmental faculty member moves to another university during the candidate's program of study. A student may change to a new Dissertation Chairperson with the approval of the Doctoral Program Director.

D. The Doctoral Dissertation Committee

The Doctoral Dissertation Committee is an extension of the Program Guidance Committee, and includes the Dissertation Chairperson and at least three other faculty members as discussed earlier. A successful defense of the dissertation requires the signature of at least three-fourths of the dissertation committee, including the Dissertation Chairperson.

Once the dissertation committee is formed, the members can be entered into GradInfo (also accessible at <http://grad.msu.edu/gradplan/Default.aspx>). This application allows the

Graduate School to track the formation and completion of dissertations across the University. Members can be added or changed as necessary.

See Michigan State University's "Guidelines for Graduate Student Advising and Mentoring Relationships" <http://www.grad.msu.edu/researchintegrity/docs/ris04.pdf> for additional information.

IV. Thesis/Dissertation Defense and Final Oral Examination

A. Definition of a Dissertation

A dissertation is independent scholarly work which demonstrates that a student has comprehensive knowledge of the literature related to the research topic, has used an appropriate theory and research method to investigate the topic, and has effectively communicated the nature and results of the research in a scholarly manner. A dissertation is satisfactory if it meets these criteria. A satisfactory dissertation does not necessarily have to directly result in a scholarly publication, although such publication is highly desirable.

A dissertation can take one of three formats. The **traditional format** is structured by a series of chapters, each of which reports on separate parts of a single study (e.g., chapters for the introduction, literature review, literature analysis to support a model/hypotheses, research method, results, and conclusion). The **essay format** is structured as a series of related stand-alone studies (e.g., three body chapters each written in the style of a complete journal article, accompanied by introduction and conclusion chapters that provide continuity across the three body chapters). The **working-paper format** has two chapters, one being a comprehensive literature review and the other being a complete working paper ready for submission to a scholarly journal. Demonstrating comprehensive knowledge of the literature differs for these formats. Within the traditional and working-paper formats, the literature review chapter is usually quite long as it contains a comprehensive review of the literature. In contrast, the essay format has a literature review in each body chapter that, in total, provides a comprehensive review of the literature.

The dissertation is an independent document that must stand on its own and be complete. While it is highly desirable for doctoral students to have authorship of other research papers, such authorship does not reduce the requirement that a dissertation represent independent scholarly work that provides significant new analysis of and evidence on a particular topic. If a student is the sole author of a research paper, then it is possible for the contents of that research paper to constitute part of his or her dissertation (e.g., a body chapter in the essay format).

B. Dissertation Proposal Defense

To schedule a dissertation proposal defense, a student must have a dissertation chairperson and dissertation committee. With the dissertation chairperson's approval, a date for the defense may be scheduled for presentation at the department workshop. The student's entire dissertation committee must be in attendance. The dissertation proposal must be approved by three-fourths of the student's dissertation committee including the chairperson after consultation with the faculty attending the workshop.

Proposal defenses can be made only during class weeks of Fall and Spring semesters. Attendance of at least one-third of the on-campus tenure-track faculty is needed for a proposal defense.

After successfully defending the dissertation proposal, the student must present his or her “road-paper”-version of his or her dissertation proposal before any on-campus interviews.

C. Dissertation Defense

A student must complete a doctoral dissertation judged to provide a significant contribution to knowledge. A successful oral defense of the completed doctoral dissertation is required. The dissertation defense must be at an open meeting, with all of the student's dissertation committee in attendance. This meeting must be announced in advance through the Associate Dean's Office.

D. Dissertation Preparation

All students who are at the dissertation stage should acquire a copy of the Michigan State University handbook entitled *The Graduate School Guide to the Preparation of Master's Theses and Doctoral Dissertations*. The booklet outlines university requirements for the format and other matters related to the dissertation.

MSU **only accepts** electronic theses and dissertations submitted via ProQuest. The instructions for electronic submissions are available from <http://grad.msu.edu/etd/>.

In 2013-14, “GradPlan” will become the official website for all doctoral student program planning, guidance committee reports and changes, comprehensive and final defense reports, submission of the dissertation to the Graduate School, and the final University degree certification. It provides electronic circulation for checking/approvals and generates automatic emails when needed. GradPlan is now open for use: <https://login.msu.edu/?App=J3205>

E. Graduation

Students should notify the Department of Accounting and Information Systems when they will “walk” at graduation so that the Department will have a representative there to participate in their graduation.

V. Departmental Policies: Academic Performance

A. Information for Annual Evaluation

1. Students will compile an (revised) approved program of study that includes:
 - all coursework to date, by semester, including grades received
 - all planned coursework through completion of program
 - actual and planned dates for comprehensive exam.

2. Students will provide copies of student-evaluation summaries for all courses and discussion sections taught in the preceding calendar year.
3. At the end of each semester, the Doctoral Program Committee will request an evaluation of students' teaching performance from the Department Chairperson for courses taught exclusively by students and from the professors responsible for discussion sections that are taught by students. This evaluation will include recommendations for whether students are ready to teach 200-level courses and/or 300/400-level courses on their own.
4. At the end of each semester, the Doctoral Program Committee will request formal written evaluations from supervising professors for all research assistant assignments.
5. Faculty members responsible for the pre-workshops for the preceding calendar year will provide in writing to the Doctoral Program Committee any evaluation of pre-workshop and workshop performance.
6. Faculty members teaching the accounting research seminars may provide in writing to the Doctoral Program Committee any evaluations concerning students' seminar performance over and above course grades.
7. The Doctoral Program Committee will request evaluations from professors who are supervising the first and the second research papers concerning the students' paper performance.
8. All of the above information will be included in the student's record.
9. Students will be provided an opportunity to provide a formal written response to any of the evaluations in their record. Such a response is not required.
10. Students can access their academic records by making a request to the Doctoral Program Director. If there is an error, then the program director will assist the student in researching and resolving the problem. While unusual, typical errors include grades that have been recorded incorrectly, credits that have been transferred or assigned incorrectly, and so on. The Doctoral Program Director will work with the student to ensure the speedy resolution of such problems.

B. Annual Evaluation

The Doctoral Program Committee will provide an annual evaluation of each student's performance. This annual evaluation will include performance in coursework and on comprehensive examinations, performance on assigned teaching and/or research duties as a graduate assistant, participation in the department pre-workshops and workshops, and progress toward completion of the degree requirements. Three levels of evaluation are possible: acceptable (satisfactory), marginal (probation) and unacceptable (dismissal).

In making the annual evaluation, a student's records are considered in their entirety, and decisions regarding probation and dismissal take into account the number, type, and severity of academic concerns. Amongst other things, this evaluation will be the basis for determining whether a student remains in the program and also whether he or she is eligible for a graduate research assistantship and department fellowship for the next academic year. Renewal of a graduate teaching assistantship is conditional on receiving a satisfactory evaluation with respect to current and prior graduate teaching assistantship assignments. Students have the right to appeal these evaluation outcomes through the normal MSU appeals process.

An **acceptable (satisfactory) evaluation** normally will be given to a student when he or she has completed all courses without any incomplete grades, an overall GPA of at least a 3.25 after the first two semesters in the program, passed all parts of the comprehensive examination when taken, satisfactory performance as a graduate research or teaching assistant as assessed by the supervising faculty including timely high-quality completion of all assignments, participation in the department pre-workshops and workshops including attendance and oral contributions, and overall satisfactory progress toward completion of the degree requirements.

A **marginal (probation) evaluation** can be given to a student when he or she has an incomplete or failure grade for a course, an overall GPA of less than a 3.25 after the first two semesters in the program, failed to take the comprehensive examination by the summer of year three, failed to pass all parts of the comprehensive examination when taken, unsatisfactory performance as a graduate research or teaching assistant as assessed by the supervising faculty including not completing all assignments on a timely high-quality basis, lack of participation in the department pre-workshops and workshops including attendance and oral contributions, or overall lack of satisfactory progress toward completion of the degree requirements. When given a probation evaluation, the student will be given a letter that describes what he or she must accomplish to be taken off probationary status. In addition, the student may become ineligible for a Department of Accounting and Information Systems Fellowship during the next academic year. When a student satisfactorily completes the probationary requirements on a timely basis, then he/she may petition the Doctoral Program Director for reinstatement for the remainder of the academic year of any department fellowship that was not awarded due to probation.

An **unacceptable (dismissal) evaluation** can be given to a student when he or she has more than one incomplete for courses taken while in the program, an incomplete grade becomes a zero or N grade, an overall GPA of less than a 3.25 after the first two semesters in the program, failed all parts of the comprehensive examination when taken, a failure on any part of the comprehensive examination after having taken the examination a second time, continued unsatisfactory performance as a graduate research or teaching assistant as assessed by the supervising faculty including not completing all assignments on a timely high-quality basis, lack of participation in the department pre-workshops and workshops including attendance and oral contributions, failure to satisfy the conditions necessary to go off probation, or continued overall lack of satisfactory progress toward completion of the degree requirements.

C. Incomplete Grade Policy

Incomplete grades are inconsistent with excellence in scholarship, the standard for doctoral students. Thus, receiving an incomplete grade in courses is unacceptable for doctoral students. (Until the dissertation is completed, a student's ACC 999's are deferred, not incomplete, grades.)

Consequences for receiving an incomplete grade: A student has two weeks after the Department notifies him or her of the first grade report containing an incomplete grade(s) to convert this grade(s) to a number grade (e.g., 4.0). If the incomplete grade(s) is converted to a number grade within the two-week period, then the Department will not consider this incomplete(s) grades in the annual evaluation. If the incomplete grade(s) is not converted to a number grade within the two-week period, then this will be considered during the annual evaluation. If during a subsequent semester a student receives a grade report containing an incomplete grade(s), then this will be considered during the annual evaluation regardless of when the incomplete grade is converted to a number grade. Exceptions to this policy will be made for extenuating circumstances only (e.g., verified illness, death in immediate family).

D. Minimum and Maximum Registration

Use of university facilities requires registration and enrollment for at least one credit. However, one credit will not qualify a student for full time status unless he or she has passed his or her Comprehensive Examination.

Students are advised to take a semester course load of over 9 hours only if their cumulative GPA is not less than 3.75.

VI. Departmental Funding and Awards Policies

A. Funding

1. Graduate Assistant Funding

Graduate Assistant funding is generally provided for five years, contingent on the student receiving satisfactory annual evaluations. Funding beyond five years is contingent on resource availability and Departmental needs.

In general, external scholarships, fellowships or research grants should not reduce internal funding. **Note:** There are, however, University and contractual limitations on total funding, which may apply in a given circumstance. As well, funding level is contingent upon general agreement of the faculty and the department chairperson.

2. Other Departmental Funding

Funding to support doctoral students is provided for all approved research, travel, tuition, copying/printing, and mailing expenditures for up to a period of five years that students are in the doctoral program; no funding support under this category is normally provided to students after their fifth year in the doctoral program. Approval for funding must occur before the expenditure is incurred. Students should contact the Doctoral Program Director for approval, including

providing a proposal for any major expenditure. While the department does not have a pre-set per-student funding limit, the availability of funds for the above expenditures depends on the current level of university and department resources, the importance of the expenditure for the student's academic success, the student's past history in terms of academic productivity and the use of approved resources, etc. Students will not be denied funding merely based on the amount of resources they have consumed in the past. Students are expected to apply for external funding whenever possible and prior applications for external funding will be viewed favorably when considering requests for Departmental funding.

Although the department has no pre-set funding limits, the department staff in charge of the doctoral program will keep track of student expenditures including the following items:

Data Purchase

Funding to pay for access to data for research (e.g., buying data, paying participation fees in experiments, costs of mail surveys).

Research

Funding is available for qualified research-related expenditures for dissertation and non-dissertation research.

Travel

Funding for travel, hotel, and registration fees is available to present a paper in which the student is the author or a coauthor at a scholarly meeting. Students should contact the Doctoral Program Director or their advisors regarding the suitability of the conference they are planning to attend.

In addition, the Department will pay students' travel and hotel costs (two students per room, if possible) to attend one or more AAA Section doctoral consortiums/colloquia for students who are making satisfactory progress toward completion of their degree.

The Doctoral Program Committee will select a student, who is getting satisfactory annual evaluations and has passed his or her comprehensive examination, to attend the AAA doctoral consortium based on the following selection criteria (nominal ordering): academic performance, workshop performance, and progress in developing research projects.

In addition, funding may be available from the Graduate School for travel to conferences. See <http://grad.msu.edu/fellowships/travel.aspx> .

Tuition

Reimbursement for tuition not covered by a GA appointment is limited to paying for tuition for courses in a student's program of study or for courses approved by the Director of Doctoral Program. To be eligible for tuition reimbursement, a student must: (1) have a cumulative GPA not less than 3.75 at the start of the semester in which he or she wants the tuition covered (except

when the request is made for the first semester in the program); and (2) provide the Doctoral Program Director with a semester-by-semester listing of courses taken and proposed to be taken to show why additional courses beyond that covered by GA tuition waivers need to be taken.

Copying/Printing

Student budgets will be charged (current charge is five cents per page) for all of their copying and printing.

Mailing

Students can use their funding support for the cost of mailing their dissertation-related materials to other institutions for the purpose of securing job interviews.

B. Teaching Eligibility and Requirements

Before students can serve in any teaching capacity, they must complete MSU's TA Orientation program. Students whose first language is not English must also pass the SPEAK test and attend MSU's International Teaching Assistant program. (A list of countries that MSU considers to exempt students from the SPEAK test requirement is at <http://www.bus.msu.edu/acc/phd/toefl.html>).

Before students can teach a 200-level accounting course on their own, they must have been a TA for a discussion section of ACC 201 or 202 and been evaluated by the professor responsible for the course as ready to teach a section of ACC 201 or 202 on their own. Before students can teach a 300/400-level course on their own, they must have taught a 200-level course and been evaluated by the Department Chairperson as ready to teach a 300/400-level course on their own. Exceptions may be made for students entering the program with demonstrated success in independently teaching relevant accounting courses in an AACSB accredited institution or other comparable academic institutions, subject to approval by the Department Chairperson. When assigned as a discussion section TA for ACC 201 or 202, students' teaching performance will be evaluated each semester by the professor responsible for the course. When assigned to teach a course on their own, the Department Chairperson will be responsible for evaluating students' teaching performance for each course taught.

Students without prior teaching experience must satisfactorily teach at least two discussion sections. All students must independently teach at least one 200-level course while in the program. Opportunities are usually available during summer terms for extra pay to satisfy the independent teaching requirement.

MSU's Teaching Assistant Program (TAP) "provides a wide variety of resources and services in support of the teaching and learning development of all MSU teaching assistants." See <http://tap.msu.edu/> for more information.

Exceptions to the above teaching policies can be made at discretion of the Department

Chairperson.

It is important for Teaching Assistants to know that the Graduate Employees Union has entered into a collective bargaining agreement with Michigan State University. The terms of this agreement are available at <http://grad.msu.edu/> (follow the link for GEU Contract).

In addition, it is important that Teaching Assistants be aware of the Code of Teaching Responsibility adopted by MSU. This Code enumerates the teaching responsibilities of instructional staff, as well as procedures that students may use to register complaints about instructional staff. The text of the Code is available at:

<http://www.hr.msu.edu/documents/facacadhandbooks/facultyhandbook/codeofteaching.htm>.

C. Criteria for the Doctoral Student Teaching and Research Awards

1. Teaching Award

The primary criterion is teaching evaluations for independently taught courses, including the number and level of courses and the number of sections. The second criterion is teaching evaluations for recitation sections. The third criterion is improvement in teaching evaluations over time.

2. Research Award

The primary criterion is evidence of successful research output (e.g., first and second research papers, working paper submitted to a journal, working paper accepted for presentation at a scholarly conference). The secondary criterion is evidence of excellence in research process (e.g., excellent research assistantship performance) and excellent workshop participation.

VII. Policies on Integrity and Safety in Research and Creative Activities

1. Departmental Policy

The principles of truth and honesty are fundamental to the educational process and the academic integrity of the University. Therefore, no student shall:

- a. Claim or submit the academic work of another, as one's own.
- b. Procure, provide, accept or use any materials containing questions or answers to any examination or assignment without proper authorization.
- c. Complete or attempt to complete any assignment or examination for another individual without proper authorization.
- d. Allow any examination or assignment to be completed for oneself, in part or in total, by another without proper authorization.
- e. Alter, tamper with, appropriate, destroy or otherwise interfere with the research resources or other academic work of another person.
- f. Fabricate or falsify data or results.

2. Statement on Use of Human Subjects in Research

Students whose research relates to the use of human subjects are responsible for obtaining prior approval for their research from the University Committee on Research Involving Human Subjects (UCRIHS). Guidelines are available at <http://www.humanresearch.msu.edu/>. This approval is generally required any time human research subjects are involved in data collection (including surveys, interviews, experiments, etc.) and must be obtained *before* data collection begins.

3. MSU Guidelines for Responsible Conduct of Research

Michigan State University and the Eli Broad College of Business uphold the highest standards of ethics in research and scholarship. Michigan State University requires that all students involved in research must complete training in the Responsible Conduct of Research (RCR) (see: <http://www.grad.msu.edu/researchintegrity>). This includes all PhD students, as well as any other student working on a research project. **This training is mandatory.**

RCR training is an on-going, annual requirement. Each student must complete the initial certification, plus a 1-hour annual refresher session *every year* while enrolled at MSU. Doctoral students are expected to complete the initial training during their first year.

Students who fail to comply with the RCR training requirement will be considered ineligible for TA, RA or Fellowship funding until training is completed, subject to the discretion of the PhD program director.

To satisfy the RCR training requirement, PhD students in the College of Business must complete the training offered by the College of Business. For your convenience, the College will offer two sets of training sessions each year, once during fall semester and once during spring semester. If students cannot attend the College of Business sessions, they can satisfy the RCR requirements by attending RCR training sessions offered by the MSU Graduate School (subject to the written approval of their PhD program director).

In addition to these sessions, RCR training includes certification through the MSU IRB (see <http://www.humanresearch.msu.edu/requiredtraining.html>). Participants are expected to complete IRB training before attending the RCR training sessions. IRB training is on-line and can be completed at any time.

VIII. Conflict Resolution

In accordance with the provisions of Michigan State University's Graduate Student Rights and Responsibilities (GSRR), The Eli Broad College of Business and Graduate School of Management has established a procedure for the receipt and consideration of student academic complaints. Your doctoral program director or coordinator can provide you with the current version of the procedure. The procedure from January 2005 is included in Appendix B, and includes the procedure for adjudication of grievances at the department level.

VIV. Work-Related Policies

Most doctoral students in the College receive a graduate assistantship, with duties that may include teaching or research performed under the supervision of a faculty member. Graduate assistants are expected to fulfill their assigned responsibilities at a high level of performance. For more information regarding the rights and responsibilities of graduate students at MSU, refer to “Graduate Student Rights and Responsibilities” [<http://www.splife.studentlife.msu.edu/graduate-student-rights-and-responsibilities>]. The performance of graduate assistants involved in teaching is formally evaluated at least once per year.

Teaching assistants also are governed by the agreement between the University and the Graduate Employees Union [www.hr.msu.edu/documents/contracts/GEU2011-2015.pdf]. In the Eli Broad College of Business, Ph.D. students will advance to level III (TA) at the time 6 semesters are completed as a TA. If a student passes comps before that time they will also advance to level III (TA). Only semesters within the Eli Broad College of Business will be counted.

Information on health insurance options for MSU students is available from Human Resources [<http://www.hr.msu.edu>]. International students are required to take an English-language proficiency test administered by the English Language Center [elc.msu.edu/], which also offers language instruction to teaching assistants and others seeking to improve their fluency.

Mandatory Training: All TAs and RAs must complete the on-line training about the Relationship Violence and Sexual Misconduct Policy. To Access the training, login to the ORA training website at: <http://goo.gl/pLh01o>. *Click "Register," "Complete Registration" and then "Launch" to begin the Relationship Violence and Sexual Misconduct (RVSM) Policy - Faculty, Staff Training. (If it indicates that you have already registered, use "In Progress Training", then "Launch.")* You will want to reserve approximately 30 minutes to complete all assignments. If you need assistance, contact the Helpdesk at 517-884-4600 or train@ora.msu.edu.

International travel: Graduate students traveling internationally for MSU-related work (research data collection, international professional conferences, courses, or other academic business, are strongly encouraged to sign up using the International Travelers Database (even if they are not being reimbursed for travel). This is the best way for MSU to stay in touch with our students if there is an emergency. http://www.isp.msu.edu/travel/travelers_database.htm

X. University Resources

Student Rights and Responsibilities

For information about your academic rights and responsibilities as a graduate student, refer to the Graduate Student Handbook [<http://www.splife.studentlife.msu.edu/graduate-student-rights-and-responsibilities>].

Financial Aid Office.....	(517) 432-1759
Handicapper Services.....	(517) 353-9642
Library (Business).....	(517) 355-3380
Library (Main).....	(517) 355-8981
Michigan Residency Office	(517) 432-3488
MSU Help Line	(517) 353-4MSU or (800) 496-4MSU
College of Business Network Resource Center	(517) 353-9205
Public Safety Department	(517) 355-8440
Registrar’s Office	(517) 355-3300
Student Accounts Office.....	(517) 355-5050
Wharton Center Ticket Office	(800) 942-7866 or (517) 432-2000

Equal Opportunity, Non-Discrimination & Affirmative Action

Michigan State University is committed to the principles of equal opportunity, non-discrimination, and affirmative action. University programs, activities, and facilities are available to all without regard to race, color, sex, religion, creed, national origin, political persuasion, sexual preference, marital status, handicap, or age. The University is an affirmative action, equal-opportunity employer. For information on MSU’s anti-discrimination policy, refer to <http://www.hr.msu.edu/HRsite/Documents/Faculty/Handbooks/Faculty/UnivPolicies/Univ+Pol+-+Anti-Discrimination+Policy.htm>. See also the website of the Office for Inclusion and Intercultural Initiatives (<http://www.inclusion.msu.edu/home>).

Appendix A: Comprehensive Examination

Each student must pass a written major (accounting) comprehensive examination, which he/she is eligible to take upon successful completion of four pre-approved enrollments of the accounting PhD seminars (ACC 950) and MGT 906. The Doctoral Program Director must certify to the Associate Dean responsible for the college doctoral program that the student is adequately prepared to take the written major comprehensive examination before the student will be permitted to sit for the examination.

This three-part examination is usually given in the summer. The examination is taken over two eight-hour days:

Day 1, Parts 1 and 2 (closed book and notes): These two parts will cover the different fields of accounting that were included in the accounting research seminars. For each of these two parts, the student will answer 2 of 3 questions (typically one question is required and there is a choice between the other two questions). Currently, the research seminars focus primarily on two fields, i.e., financial accounting and management accounting, so one part is devoted to each of the two fields. Each part is four hours, one in the morning and one in the afternoon. The number of questions per field and the number of fields tested could change in the future depending on changes in the specialization of faculty members teaching the accounting research seminars.

Day 2, Part 3 (open book and notes): Critique of a working paper in the student's area of research interest, theoretical perspective, and research method.

The purpose of this examination is to test a student's knowledge of the scholarly accounting literature, with particular emphasis on historical and contemporary issues, theories, and research methods. In addition to assessing a student's knowledge, the examination tests a student's ability to design and evaluate scholarly research.

The Doctoral Program Committee has responsibility for the administration of the exam, including the structure, content, and grading of the exam. They will solicit exam questions and working papers from all faculty members who have taught the relevant accounting research seminars and may solicit questions from other faculty members as well.

Two faculty members will grade each question using the scale shown in Appendix C, and grade the working-paper critique. The grading scale for each of the four questions is 5 for high pass, 4 for pass, 3 for low pass, and 0 for failure. The grading scale for the working-paper critique is 10 for high pass, 8 for pass, 6 for low pass, and 0 for failure. For each question, if there is at least a three point difference in the two graders' grades for the answers, then the Doctoral Program Committee will review the grading for that question. Similarly, for the working-paper critique, if the difference between the two graders' grades is six or more, then the Doctoral Program Committee will review the grading.

To pass the entire exam, a student must pass each of the two parts on Day 1 as well as the working-paper critique on Day 2. To pass Day 1, a student must earn 12 or more points for each part (2 questions x 3 points per question x 2 graders). To pass Day 2, a student must earn 12 or

more points for the working-paper critique (2 graders x 6 points). The results of the comprehensive exam will be communicated to the student.

If a student fails one part of the three-part exam, the Director and the Doctoral Program Committee will recommend additional study and/or course work before the student retakes that one part of the exam. If a student fails more than one part of the exam, the Director and Doctoral Program Committee can recommend additional study and/or course work before retaking the entire exam. The retake of one or more parts of the exam will typically be in the following summer. A student may petition for an earlier retake if he/she fails only one part.

A student who fails for a second time will be permitted a third chance only after recommendation by the Accounting and Information Systems Doctoral Program Committee and only with approval from the Department Chair. If a third exam is authorized, it must be taken within six months of the second exam.

If a student does not pass the exam and does not or cannot take the exam again, he or she will be unable to complete the requirements for a Ph.D. Generally, the student will be terminated from the program at the end of the semester in which the exam was last taken. Exceptions to this may be considered with the approval of the faculty and Department Chair.

The University stipulates that the comprehensive examinations must be passed within five years.

Students who are terminated from the doctoral program may be eligible to earn a Master of Science in Business Research, upon successfully completing all required coursework for that degree.

Appendix B

Graduate Student Academic Grievance Hearing Procedures

For the Accounting Doctoral Program

Each right of an individual places a reciprocal duty upon others: the duty to permit the individual to exercise the right. The student, as a member of the academic community, has both rights and duties. Within that community, the student's most essential right is the right to learn. The University has a duty to provide for the student those privileges, opportunities, and protections which best promote the learning process in all its aspects. The student also has duties to other members of the academic community, the most important of which is to refrain from interference with those rights of others which are equally essential to the purposes and processes of the University. (GSRR Article 1.2)

The *Michigan State University Student Rights and Responsibilities (SRR)* and the *Graduate Student Rights and Responsibilities (GSRR)* documents establish the rights and responsibilities of MSU students and prescribe procedures to resolve allegations of violations of those rights through formal grievance hearings. In accordance with the SRR and the GSRR, the **Accounting Doctoral Program** has established the following Hearing Board procedures for adjudicating graduate student academic grievances and complaints. (See GSRR 5.4.)

I. JURISDICTION OF THE ACCOUNTING DOCTORAL PROGRAM HEARING BOARD:

- A. The Hearing Board serves as the initial Hearing Board for academic grievance hearings involving graduate students who allege violations of academic rights or seek to contest an allegation of academic misconduct (academic dishonesty, violations of professional standards or falsifying admission and academic records). (See GSRR 2.3 and 5.1.1.)
- B. Students may not request an academic grievance hearing based on an allegation of incompetent instruction. (See GSRR 2.2.2)

II. COMPOSITION OF THE HEARING BOARD:

- A. The Program shall constitute a Hearing Board pool no later than the end of the tenth week of the spring semester according to established Program procedures. Hearing Board members serve one year terms with reappointment possible. The Hearing Board pool should include both faculty and graduate students. (See

GSRR 5.1.2 and 5.1.6.)

- B. The Chair of the Hearing Board shall be the faculty member with rank who shall vote only in the event of a tie. In addition to the Chair, the Hearing Board shall include an equal number of voting graduate students and faculty. (See GSRR 5.1.2, and 5.1.5.)
- C. The Program will train hearing board members about these procedures and the applicable sections of the GSRR. (See GSRR 5.1.3.)

III. REFERRAL TO THE HEARING BOARD:

- A. After consulting with the instructor and appropriate unit administrator, graduate students who remain dissatisfied with their attempt to resolve an allegation of a violation of student academic rights or an allegation of academic misconduct (academic dishonesty, violations of professional standards or falsifying admission and academic records) may request an academic grievance hearing. When appropriate, the Department Chair, in consultation with the Dean, may waive jurisdiction and refer the request for an initial hearing to the College Hearing Board. (See GSRR 5.3.6.2.)
- B. At any time in the grievance process, either party may consult with the University Ombudsperson. (See GSRR 5.3.2.)
- C. In cases of ambiguous jurisdiction, the Dean of The Graduate School will select the appropriate Hearing Board for cases involving graduate students. (See GSRR 5.3.5.)
- D. Generally, the deadline for submitting the written request for a hearing is the middle of the next semester in which the student is enrolled (including Summer). In cases in which a student seeks to contest an allegation of academic misconduct and the student's dean has called for an academic disciplinary hearing, the student has **10** class days to request an academic grievance to contest the allegation. (See GSRR 5.3.6.1 and 5.5.2.2.)
- E. If either the student (the complainant) or the respondent (usually, the instructor or an administrator) is absent from the university during that semester, or if other appropriate reasons emerge, the Hearing Board may grant an extension of this deadline. If the university no longer employs the respondent before the grievance hearing commences, the hearing may proceed. (See GSRR 5.4.9.)
- F. A written request for an academic grievance hearing must (1) specify the specific bases for the grievance, including the alleged violation(s), (2) identify the individual against whom the grievance is filed (the respondent) and (3) state the desired redress. Anonymous grievances will not be accepted. (See GSRR 5.1 and 5.3.6.)

IV. PRE-HEARING PROCEDURES

- A. After receiving a graduate student's written request for a hearing, the Chair of the Department will promptly refer the grievance to the Chair of the Hearing Board. (See GSRR 5.3.2, 5.4.3.)
- B. Within **5** class days, the Chair of the Hearing Board will:
1. forward the request for a hearing to the respondent;
 2. send the names of the Hearing Board members to both parties and, to avoid conflicts of interest between the two parties and the Hearing Board members, request written challenges, if any, within **3** class days of this notification;
 3. rule promptly on any challenges, impanel a Hearing Board and send each party the names of the Hearing Board members. If the Chair of the Hearing Board is the subject of a challenge, the challenge shall be filed with the Dean of the College, or designee. (See GSRR 5.1.7.)
 4. send the Hearing Board members a copy of the request for a hearing and the written response, and send all parties a copy of these procedures.
- C. Within **5** class days of being established, the Hearing Board shall review the request, and, after considering all requested and submitted information:
1. accept the request, in full or in part, and promptly schedule a hearing.
 2. reject the request and provide a written explanation to appropriate parties; e.g., lack of jurisdiction. (The student may appeal this decision.)
 3. the GSRR allows the hearing board to invite the two parties to meet with the Hearing Board in an informal session to try to resolve the matter. Such a meeting does not preclude a later hearing. However, by the time a grievance is requested all informal methods of conflict resolution should have been exhausted so this option is rarely used. (See GSRR 5.4.6.)
- D. If the Hearing Board calls for a hearing, the Chair of the Hearing Board shall promptly negotiate a hearing date, schedule an additional meeting only for the Hearing Board should additional deliberations on the findings become necessary, and request a written response to the grievance from the respondent.
- E. At least **5** class days before the scheduled hearing, the Chair of the Hearing Board shall notify the respondent and the complainant in writing of the (1) time, date, and place of the hearing; (2) the names of the parties to the grievance; (3) a copy

of the hearing request and the respondent's reply; and (4) the names of the Hearing Board members after any challenges. (See GSRR 5.4.7.)

- F. At least **3** class days before the scheduled hearing, the parties must notify the Chair of the Hearing Board the names of their witnesses and advisor, if any, and request permission for the advisor to have voice at the hearing. The chair may grant or deny this request. The Chair will promptly forward the names given by the complainant to the respondent and visa versa. (See GSRR 5.4.7.1.)
- G. The Chair of the Hearing Board may accept written statements from either party's witnesses at least **3** class days before the hearing. (See GSRR 5.4.9.)
- H. In unusual circumstances and in lieu of a personal appearance, either party may request permission to submit a written statement to the Hearing Board or request permission to participate in the hearing through an electronic communication channel. Written statements must be submitted to the Hearing Board at least **3** class days before the scheduled hearing. (See GSRR 5.4.9c.)
- I. Either party to the grievance hearing may request a postponement of the hearing. The Hearing Board may either grant or deny the request. (See GSRR 5.4.8.)
- J. At its discretion, the Hearing Board may set a reasonable time limit for each party to present its case, and the Chair of the Hearing Board must inform the parties of such a time limit in the written notification of the hearing.
- K. Hearings are closed unless the student requests an open hearing, which would be open to all members of the MSU community. The Hearing Board may close an open hearing to protect the confidentiality of information or to maintain order. (See GSRR 5.4.10.4.)
- L. Members of the Hearing Board are expected to respect the confidentiality of the hearing process. (See GSRR 5.4.10.4.and 5.4.11.)

V. HEARING PROCEDURES:

- A. The Hearing will proceed as follows:
 - 1. Introductory remarks by the Chair of the Hearing Board: The Chair of the Hearing Board introduces hearing panel members, the complainant, the respondent and advisors, if any. The Chair reviews the hearing procedures, including announced time restraints for presentations by each party and the witnesses, and informs the parties if their advisors may have a voice in the hearings and if the proceedings are being recorded. Witnesses shall be excluded from the proceedings except when testifying. The Chair also explains:

- In academic grievance hearings in which a graduate student alleges a violation of academic rights, the student bears the burden of proof.
- In hearings in which a graduate student seeks to contest allegations of academic misconduct, the instructor bears the burden of proof.
- All Hearing Board decisions must be reached by a majority of the Hearing Board, based on a "clear and convincing evidence." (See GSRR 8.1.18.)

(See GSRR 5.4.10.1 and 8.1.18.) For various other definitions, see GSRR Article 8.)

2. If the complainant fails to appear in person or via an electronic channel at a scheduled hearing, the Hearing Board may either postpone the hearing or dismiss the case for demonstrated cause. (See GSRR 5.4.9a.)
3. If the respondent fails to appear in person or via an electronic channel at a scheduled hearing, the Hearing Board may postpone the hearing, hear the case in the respondent's absence. (See \ GSRR 5.4.9-b.)
4. If the respondent is absent from the University during the semester of the grievance hearing or no longer employed by the University before the grievance procedure concludes, the hearing process may still proceed. (See GSRR 5.3.6.1.)
5. To assure orderly questioning, the Chair of the Hearing Board will recognize individuals before they speak. All parties have a right to speak without interruption. Each party has a right to question the other party and to rebut any oral or written statements submitted to the Hearing Board. (See GSRR 5.4.10.2.)
6. Presentation by the Complainant: The Chair recognizes the complainant to present without interruption any statements relevant to the complainant's case, including the redress sought. The Chair then recognizes questions directed at the complainant by the Hearing Board, the respondent and the respondent's advisor, if any.
7. Presentation by the Complainant's Witnesses: The Chair recognizes the complainant's witnesses, if any, to present, without interruption, any statement directly relevant to the complainant's case. The Chair then recognizes questions directed at the witnesses by the Hearing Board, the respondent, and the respondent's advisor, if any.

8. Presentation by the Respondent: The Chair recognizes the respondent to present without interruption any statements relevant to the respondent's case. The Chair then recognizes questions directed at the respondent by the Hearing Board, the complainant, and the complainant's advisor, if any.
9. Presentation by the Respondent's Witnesses: The Chair recognizes the respondent's witnesses, if any, to present, without interruption, and statement directly relevant to the respondent's case. The Chair then recognizes questions directed at the witnesses by the Hearing Board, the complainant, and the complainant's advisor, if any.
10. Rebuttal and Closing Statement by Complainant: The complainant refutes statements by the respondent, the respondent's witnesses and advisor, if any, and presents a final summary statement.
11. Rebuttal and Closing Statement by Respondent: The respondent refutes statements by the complainant, the complainant's witnesses and advisor, if any, and presents a final summary statement.
12. Final questions by the Hearing Board: The Hearing Board asks questions of any of the participants in the hearing.

VI. POST-HEARING PROCEDURES

A. Deliberation:

After all evidence has been presented, with full opportunity for explanations, questions and rebuttal, the Chair of the Hearing Board shall excuse all parties to the grievance and convene the Hearing Board to determine its findings in executive session. When possible, deliberations should take place directly following the hearing and/or at the previously scheduled follow-up meeting. (See Section IV.D above.)

B. Decision:

1. In grievance (non-disciplinary) hearings involving graduate students in which a majority of the Hearing Board finds, based on a "clear and convincing evidence," that a violation of the student's academic rights has occurred and that redress is possible, it shall recommend an appropriate remedy to the Department Chair or School Director. Upon receiving the Hearing Board's recommendation, the Department Chair or School Director shall implement an appropriate remedy, in consultation with the Hearing Board, within 3 class days. If the Hearing Board finds that no violation of academic rights has occurred, it shall so inform the Chair or Director. The Chair of the Hearing Board shall promptly forward copies of the final decision to parties and the University Ombudsperson. (See

GSRR 5.4.11.)

2. In grievance (non-disciplinary) hearings involving graduate students in which the Hearing Board serves as the initial hearing body to adjudicate an allegation of academic dishonesty and, based on a "clear and convincing evidence," the Hearing Board finds for the student, the Hearing Board shall recommend to the Department Chair or School Director that the penalty grade be removed, the Academic Dishonesty Report be removed from the student's records and a "good faith judgment" of the student's academic performance in the course take place. If the Hearing Board finds for the instructor, the penalty grade shall stand and the Academic Dishonesty Report regarding the allegation will remain on file, pending an appeal, if any to the College Hearing Board within **5** class days of the Hearing Board's decision. If an academic disciplinary hearing is pending, and the Hearing Board decides for the instructor, the graduate student's disciplinary hearing before either the College Hearing Board or the Dean of The Graduate School would promptly follow, pending an appeal, if any, within **5** class days. (See GSRR 5.5.2.2, 5.4.12.3, and 5.5.2.2)

C. Written Report:

The Chair of the Hearing Board shall prepare a written report of the Hearing Board's findings, including recommended redress or sanctions for the complainant, if applicable, and forward a copy of the decision to the appropriate unit administrator within **3** class days of the hearing. The report shall indicate the rationale for the decision and the major elements of evidence, or lack thereof, that support the Hearing Board's decision. The administrator, in consultation with the Hearing Board, shall then implement an appropriate remedy. The report also should inform the parties of the right to appeal within **5** class days following notice of the decision, or **5** class days if an academic disciplinary hearing is pending. The Chair shall forward copies of the Hearing Board's report and the administrator's redress, if applicable, to the parties involved, the responsible administrators, the University Ombudsperson and the Dean of The Graduate School. All recipients must respect the confidentiality of the report and of the hearing board's deliberations resulting in a decision. (See GSRR 5.4.12 and 5.5.2.2)

VII. APPEAL OF THE HEARING BOARD DECISION:

- A. Either party may appeal a decision by the Hearing Board to the College Hearing Board for cases involving (1) academic grievances alleging violations of student rights and (2) alleged violations of regulations involving academic misconduct (academic dishonesty, professional standards or falsification of admission and

academic records.) (See GSRR 5.4.12.)

- B. All appeals must be in writing, signed and submitted to the Chair of the College Hearing Board within **5** class days following notification of the Hearing Board's decision. While under appeal, the original decision of the Hearing Board will be held in abeyance. (See GSRR 5.4.12, 5.4.12.2 and 5.4.12.3.)
- C. A request for an appeal of a Hearing Board decision to the College Hearing Board must allege, in sufficient particularity to justify a hearing, that the initial Hearing Board failed to follow applicable procedures for adjudicating the hearing or that findings of the Hearing Board were not supported by the "clear and convincing evidence." The request also must include the redress sought. Presentation of new evidence normally will be inappropriate. (See GSRR 5.4.12.1, 5.4.12.2 and 5.4.12.4.)

VIII. RECONSIDERATION:

If new evidence should arise, either party to a hearing may request the appropriate Hearing Board to reconsider the case within **30** days upon receipt of the hearing outcome. The written request for reconsideration is to be sent to the Chair of the Hearing Board, who shall promptly convene the Hearing Board to review the new material and render a decision on a new hearing. (See GSRR 5.4.13.)

IX. FILE COPY:

The Chair of the Department shall file a copy of these procedures with the Office of the Ombudsperson and with the Dean of The Graduate School. (See GSRR 5.4.1.)

Approved by Faculty (February 18, 2015)

Appendix C

Accounting Doctoral Program Handbook



0	1	2	3	4	5
<p>Misses most important points</p> <p>Response painfully padded with irrelevant details</p>	<p>Obviously unfamiliar with area content</p> <p>Student does not adequately know the material</p> <p>Misses many important points</p> <p>Did not understand the question or the topic</p> <p>Lack of acquaintance with the literature</p> <p>Did not attempt to plan or organize</p> <p>Little or no comprehension of what constitutes relevant information</p>	<p>Omitted several important references</p> <p>No evidence of integration of material</p> <p>Shows considerable tendency to stray from the point</p> <p>Organization is weak</p> <p>Poorly integrated in terms of overall structure</p> <p>Answer is full of the obvious but shows no evidence of synthesis of the literature</p> <p>Shows a sketchy acquaintance with the up-to-date studies</p> <p>Answered from a parochial point of view</p>	<p>Shows some attempt at organization</p> <p>Answered the question or problem posed</p> <p>Sticks to the topic</p> <p>Answer to be expected from someone with a general exposure to the material</p> <p>Evidence clearly presented but not the most germane to the point</p>	<p>The included material was well expressed</p> <p>Cites supporting research to back up points</p> <p>Most of the important research cited</p> <p>Relevant information with minimum of redundancy</p> <p>Organization around some theoretical orientation that gives internal and logical cohesion</p> <p>Shows a grasp of the problem areas</p> <p>Meaningful interpretation of research results</p>	<p>Originality in bringing research data from various sources to bear on the problem</p> <p>A well-organized answer that covers all major points</p> <p>Organized before writing and supplemented with cited research</p>