

# Department of Accounting

2009/2010

DOCTORAL PROGRAM • MAYS BUSINESS SCHOOL • TEXAS A&M UNIVERSITY

The doctoral program in accounting brings the PhD student to the leading edge of knowledge in the field. Rigorous course work and research activities provide the student with an in-depth knowledge of the theoretical and conceptual foundations of accounting. The objectives of the program are to:

- Provide students with comprehensive knowledge of methods, institutions, and concepts in business and related functional and research disciplines.
- Prepare students to conduct quality research relevant to private or public organizations, to direct research by others, and to communicate research findings through teaching and writing.
- Prepare students for the varied responsibilities and opportunities of academic careers or for positions requiring similar research and analytical skills.

Consistent with these objectives, the mission of the Department of Accounting is to achieve excellence in accounting education by contributing to the intellectual leadership and professional service of the field and providing the highest quality instruction and curricula in all of our academic programs.

Our accounting faculty are distinguished instructors and scholars, who are extensively published and nationally recognized for their accomplishments. A number of them hold leadership positions in professional organizations and serve on editorial boards.

Michael Kinney, PhD  
PhD Advisor  
Department of Accounting  
Mays Business School  
College Station, Texas 77843-4353  
Phone: 979.862.2078  
mkinney@mays.tamu.edu

## AT A GLANCE

Texas A&M University  
Graduate Admissions  
Requirements

Minimum GMAT *n/a*

Minimum GPA

Master's 3.25

Bachelor's 3.00

Minimum TOEFL

Paper based 600

Computer based 250

Application fee

Domestic \$50

International \$75

Mays Doctoral Program

Full-time students 68

%Male/Female 78/22

Years avg work exp 5

2009 Application Cycle

Applied 310

Admitted 31

Enrolled 18

Mays Doctoral Faculty

108 tenured/tenure-track

\$1M in annual research



440 Webner Building

College Station,

Texas 77843-4113

Tel: 979 845 4711

Fax: 979 845 6639

PhDProgram@mays.tamu.edu

http://mays.tamu.edu

## FACULTY AND RESEARCH INTERESTS

**James J. Benjamin**, Department Head and Andersen Professor  
*Financial accounting*

**Anwer Ahmed**, Professor, and Holder of Ernst & Young Professorship  
*Corporate governance; empirical financial accounting research; conservatism*

**Lorence L. Bravenec**, Professor  
*Federal taxation; property transactions; estate planning*

**James C. Flagg**, Associate Professor, and Phillips Faculty Fellow  
*Corporate governance; audit committees; audit pricing; financial accounting and SEC reporting; forensic accounting*

**Gary A. Giroux**, Deborah D. Shelton Accounting Systems Professor  
*Governmental accounting; accounting history; auditing*

**Steven D. Grossman**, Associate Professor  
*Financial accounting and analysis; income tax elasticity*

**Michael R. Kinney**, Associate Professor, and KPMG Professor  
*The effect of corporate income taxation on business decisions; cost and management accounting*

**Stanley H. Kratchman**, Professor  
*Financial accounting theory; accounting for business combinations; the behavioral implications of accounting information*

**Dennis R. Lassila**, Deborah D. Shelton Professor in Taxation  
*Payroll taxes; pension plans; executive compensation issues; estate planning; tax fees and tax complexity; tax and financial reporting issues.*

**Martha L. Loudder**, Associate Dean and Professor, Presidential Professor for Teaching Excellence  
*Financial accounting*

**Mary Lea McAnally**, Associate Professor, and holder of the Van Houten Professorship  
*Financial accounting; disclosure choice; derivatives; employee stock options, and investor risk assessment*

**Annie L. McGowan**, Deloitte & Touche Professional Program in Accounting Director's Professorship, Associate Professor, and PricewaterhouseCoopers Faculty Fellow  
*Cost accounting; consequences of cost management system design and implementation*

cont'd on next page

# Department of Accounting

2009/2010

DOCTORAL PROGRAM • MAYS BUSINESS SCHOOL • TEXAS A&M UNIVERSITY

## FACULTY AND RESEARCH INTERESTS CONT'D

**Clair J. Nixon**, PricewaterhouseCoopers Accounting  
Excellence Professor

*Corporate development; financial statement analysis; managerial decision-making; agribusiness; agricultural economics*

**Sean McGuire**, Assistant Professor

*Effects of taxation on corporate decision-making; tax aggressiveness; voluntary disclosure; intersection of tax and financial accounting*

**Thomas C. Omer**, Ernst & Young Professor of Accounting

*The impact of tax incentives on organizational structure, earnings management and audit quality*

**Lynn Rees**, Andersen Professor

*Capital market reaction to accounting information; financial statement analysis; valuation; corporate finance*

**Michael K. Shaub**, Clinical Professor

*Accounting ethics and ethical decision-making, auditors' professional skepticism, jurors' judgments about auditors' responsibility for audit failure*

**Nathan Sharp**, Assistant Professor

*Financial accounting and reporting, strategic disclosure, disclosure choice, earnings management, accounting restatements, financial analysts*

**Winston T. Shearon, Jr.**, Professor

*Impacts of accounting changes on earnings-based valuation models performance; international transfer pricing policy*

**Marjorie Kay Shelley**, Associate Professor

*The effect of business environment uncertainty on analysts' forecasts and managers' guidance; the effect of earnings (un)predictability on investors' risk perceptions; the effect of group (professional) identity on auditor engagement decision making.*

**L. Murphy Smith**, Professor

*Ethics; auditing; information technology; international issues*

**Robert H. Strawser**, Andersen Chair in Accounting

*Financial and managerial accounting; auditing; behavioral applications in accounting*

**BEFORE I FINISHED MY DISSERTATION, MY COMMITTEE GUIDED ME TO CONVERT A FEW INCIPIENT IDEAS INTO A PORTFOLIO OF HIGH QUALITY RESEARCH. TWO OF THESE PAPERS HAVE ALREADY BEEN PUBLISHED IN THE HIGHEST RANKING JOURNALS.**

**ANUP SRIVASTAVA**  
ASSISTANT PROFESSOR  
NORTHWESTERN UNIVERSITY

**Jerry R. Strawser**, Dean, Development Council Chair in  
Business and KPMG Chair in Accounting

*Auditing and audit team dynamics; audit firm effects on early adoption of accounting standards*

**Edward P. Swanson**, Professor and Nelson D. Durst Chair  
in Accounting

*Controversial accounting issues, with a focus in recent years on the causes and consequences of accounting misstatements; academic journal publication practices*

**Senyo Yawo Tse**, KPMG Professor of Accounting

*Security markets; financial accounting and reporting; analyst forecasts; security markets*

**Dechun Wang**, Assistant Professor

*Effects of auditor industry expertise on audit quality and pricing; corporate governance role of auditors; ownership structure and financial reporting; IFRS*

**Connie D. Weaver**, Associate Professor

*Effects of taxation on corporate decision making; stock options, financial accounting, and earnings management*

**Mike Wilkins**, Associate Professor, and Mays Fellow

*Capital markets; assurance services*

**Christopher J. Wolfe**, Professor, and KPMG Faculty Fellow

*Accounting information systems; security in automated environments; IT audit; database/ERP technology in accounting; judgment and decision making in accounting, auditing, and systems*

**APPLY ONLINE AT [MAYS.TAMU.EDU/GRADUATEAPPLICATION](http://MAYS.TAMU.EDU/GRADUATEAPPLICATION)**

**EARLY APPLICATION SUBMISSION RECOMMENDED FOR FUNDING OPPORTUNITIES, Fall 2010**

- December 20, 2009: Early application submission by all PhD applicants is strongly encouraged (U.S. citizens, U.S. permanent residents, and international). Submitting by December 10 allows applicants to be considered for all forms of financial support available; including university, Mays and department fellowships.
- April 15 - May 25, 2010: Closing applications begins as offers of admission are accepted.
- May 26, 2010: Application closes to update application for the following year.