

Department of Accounting 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 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 varied responsibilities 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.

FACULTY AND RESEARCH INTERESTS

James J. Benjamin, Department Head and Deloitte Leadership Professor
Financial accounting

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

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 Fellow
The effect of corporate income taxation on business decisions; cost and management accounting

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

“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

Martha L. Loudder, Associate Dean and Professor, PricewaterhouseCoopers Faculty Fellow
Financial accounting

Mary Lea McAnally, Associate Dean for Graduate Programs, Phillip W. Ljungdahl Chaired Professor of Accounting
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
Cost accounting; consequences of cost management system design and implementation

Sean T. McGuire, Assistant Professor
Effects of taxation on corporate decision-making; tax aggressiveness; voluntary disclosure; intersection of tax and financial accounting

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FACULTY AND RESEARCH INTERESTS *cont'd*

Clair J. Nixon, PricewaterhouseCoopers Accounting Excellence Professor

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

Thomas C. Omer, James R. Whatley '47 Chair in Business

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

Lynn L. Rees, Kathleen L. and J. Rogers Rainey, Jr. '44 Chair in Accounting

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

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.

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

Robert H. Strawser, Professor and Arthur Andersen & Co. Chair in Accounting

Financial and managerial accounting; auditing; behavioral applications in accounting

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, Thomas W. Leland/Oscar A. Weinke Chair in 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, KPMG Professor in Accounting and Mays Fellow

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

Christopher J. Wolfe, Professor

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

December 10: *Early application submission by all PhD applicants, particularly those seeking funding opportunities, 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: *Application closing begins as offers of admission are accepted.*

May 26: *Application closes to update application for the following year.*

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