

## Our Programs

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## Accounting

Offered by the [Department of Accounting, Business Ethics & Information Systems](#) of Rutgers Business School, this program prepares students for scholarly research and teaching. The department includes a number of world renowned scholars and is the home of the [Rutgers Accounting Web](#)--one of the oldest and largest accounting Internet sites in the world.

### Characteristics of students most likely to be admitted

Some knowledge of accounting and a strong academic preparation.

### Requirements

#### Course work, the qualifying examination, and the dissertation

Rutgers University requires a total of 72 credits for a doctoral degree. For the program of study in Accounting, these credits are distributed as follows:

- 24 credits in dissertation research. (This is the minimum required by the university.)
- 36 credits in degree courses. (This can be reduced only if some course requirements are waived.)
- 6 credits in the early research requirement.
- 6 credits in the Rutgers Accounting Research Forum. (Students who enter the major in Fall 2004 or later are required to register for one credit each fall and spring semester in the Forum until they have defended a dissertation proposal.)

Even after they have defended a proposal, students in the Accounting or Accounting Information Systems programs are expected to attend the weekly [Rutgers Accounting Research Forum](#). Applicants and potential applicants are also welcome.

During the first two years, students are expected to take at least three courses for degree credit each semester. They should then take the qualifying examination in May at the end of their second academic year. The last two years of the program should be devoted primarily to completing the dissertation, though they may be advised to take some additional courses. For more details concerning rules and requirements that apply to all RBS doctoral students, see [Policies and Procedures](#).

### Philosophy

Most students in accounting follow one of two tracks:

- An analytical track, emphasizing financial or managerial accounting, with a minor in economics or management science.

- A behavioral track, emphasizing behavioral accounting, with a minor in psychology or statistics.

Other minors, including information systems, are also encouraged. Students can also major in accounting information systems, with a minor in accounting.

### **Methodology requirement (4 courses)**

All majors must take these two courses:

26:010:557 Social Science Research Methods  
26:960:577 Introduction to Statistical Linear Models

Students in the analytical track usually select their other two methodology courses from:

26:223:552 Microeconomic Theory  
26:711:561 Introduction to Mathematical Economics  
26:711:651 Linear Programming  
26:223:554 Econometrics

Students in the behavioral track often find the following the courses appropriate:

26:620:685 Survey Research  
26:834:609 Qualitative Methods  
26:620:685 Econometrics for Social Science  
26:010:668 Multivariate Analysis  
26:830:545 Research Design  
26:010:722 Electronic Commerce  
26:620:685 Event Data in Social Science  
26:010:721 Expert Systems (Machine Learning)

Students also frequently find appropriate courses in other schools and departments in the university

### **Major (5 courses)**

26:010:651 Advanced Topics in Financial Accounting  
26:010:652 Advanced Topics in Managerial Accounting  
26:010:653 Current Topics in Auditing  
26:010:680 Current Topics in Accounting Research

A fifth course approved by the departmental coordinator. Currently 26:010:685 Business Ethics is recommended.

### **Minor (3 courses)**

The minor may include additional methodology courses or substantive courses from fields such as economics, psychology or information systems. Students are usually expected to include 26:390:572 Corporate Finance in their minor.

A course used to satisfy one of the three requirements (methodology, major, minor) cannot

simultaneously be used to satisfy either of the other two.

### **First early research requirement (equivalent to one course)**

Students prepare for the early research requirement by taking Social Science Research Methods and Statistical Linear Models in the first year. They also participate in the program-wide writing seminar in May and June after the first year of courses. During the summer, they write a paper (usually a literature review) with a faculty member, to be presented to the department during the fall semester.

### **Second early research requirement (equivalent to one course)**

Write a paper (ideally a first draft of a dissertation proposal) with a faculty member, to be presented to the department during the fall semester.

### **Scheduling of courses**

The AIS Department teaches one of its four regularly taught major courses each semester. Since students are admitted to the program every year, each course usually has both first and second year students.

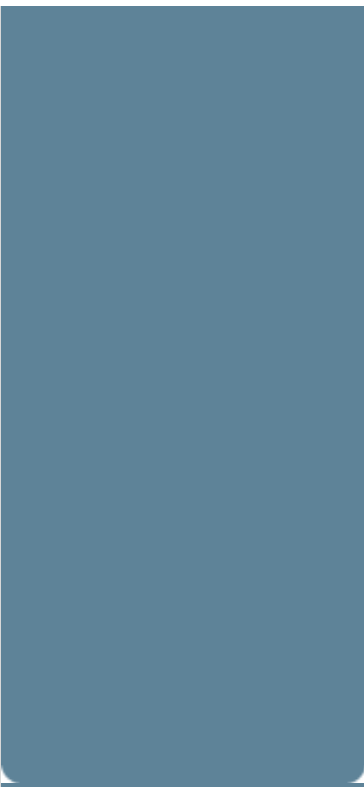
<b>Fall 2007</b>	<b>Spring 2008</b>	<b>Fall 2008</b>	<b>Spring 2009</b>
Auditing	Accounting Research	Managerial	Financial

A fifth course, Business Ethics, is taught when there is sufficient demand.

### **Sample program for the first two years for a student in the analytical track**

<b>Fall 2007</b>	<b>Spring 2008</b>
<ul style="list-style-type: none"> <li>• Managerial Accounting</li> <li>• Microeconomics</li> <li>• Statistical Linear Models</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Accounting</li> <li>• Social Science Research Methods</li> <li>• Business Ethics</li> </ul>
<b>Fall 2008</b>	<b>Spring 2009</b>
<ul style="list-style-type: none"> <li>• Auditing</li> <li>• Probability</li> <li>• Mathematical Methods for Economics</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting Research</li> <li>• Corporate Finance</li> <li>• Econometrics</li> </ul>

### **Sample program for the first two years for a student in the behavioral track**



<p style="text-align: center;"><b>Fall 2007</b></p> <ul style="list-style-type: none"><li>• Managerial Accounting</li><li>• Expert Systems (Machine learning)</li><li>• Statistical Linear Models</li></ul>	<p style="text-align: center;"><b>Spring 2008</b></p> <ul style="list-style-type: none"><li>• Financial Accounting</li><li>• Social Science Research Methods</li><li>• Business Ethics</li></ul>
<p style="text-align: center;"><b>Fall 2008</b></p> <ul style="list-style-type: none"><li>• Auditing</li><li>• Mathematical Methods for Economics</li><li>• Multivariate Analysis</li></ul>	<p style="text-align: center;"><b>Spring 2009</b></p> <ul style="list-style-type: none"><li>• Accounting Research</li><li>• Electronic Commerce</li><li>• Corporate Finance</li></ul>