

# PhD IN ACCOUNTING

Since 1917, Bentley has taught and trained America's best accounting minds. This century-plus of history informs and inspires the entire Bentley PhD in Accounting program. Here, you'll gain an in-depth understanding of accounting, as well as a broad appreciation of business in the context of the global economy. This grounding enables you to develop the philosophical underpinnings and the tools and techniques necessary to conduct quality business-relevant research.

## DIRECTOR OF PhD PROGRAMS



**JAY C. THIBODEAU**

- Research interests: External auditing process, cognitive characteristics of experts, big data in the financial statement auditing process.
- As director, Jay is passionate about developing highly productive scholars and outstanding classroom teachers.

## WORLD-CLASS FACULTY



**SCOTT BOSS**

Research interests: Information security, enterprise systems, internal controls, and cybersecurity



**RANI HOITASH**

Research interests: Auditing, corporate governance, and textual analysis



**GOPAL V. KRISHNAN**

Research interests: Audit quality, corporate governance, and financial reporting



**SHANKAR VENKATARAMAN**

Research interests: Investors' and managers' decision making in accounting contexts



**ARI YEZEGEL**

Research interests: Financial accounting and the work of financial analysts



**FLORA ZHOU**

Research interests: Management control systems, incentive schemes, and employee behaviors

## PROGRAM FEATURES

- A strong foundation in financial reporting, auditing, managerial control systems, and judgment and decision-making.
- Interdisciplinary emphasis on business, technology, society.
- Methodology courses, including both quantitative and qualitative courses, as well as in experimental design.
- A strong network of graduates who predominately have earned tenure at their first job placement.
- Free tuition and student health insurance, plus a generous stipend for the first four years, with a fifth year of funding possible. Generous research and conference support.

Our program also trains excellent teachers who work in some of the top accounting programs. At Bentley, you'll:

- Take a workshop in teaching from the university's recognized teaching experts.
- Shadow an experienced professor, learning teaching techniques and course management.
- Teach one course per term starting in year three.

## BYU PhD PROGRAM RANKINGS

# #6

**AIS RESEARCH FOR  
LAST 6 YEARS**

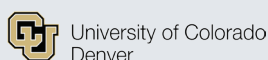
Worldwide PhD  
Program Ranking (2021)

# #3

**AUDIT RESEARCH FOR  
LAST 6 YEARS**

Worldwide PhD  
Program Ranking (2021)

## RECENT BENTLEY PhD PLACEMENTS



## COLLABORATIVE RESEARCH BETWEEN ACCOUNTING FACULTY AND PhD STUDENTS AND ALUMNI

- **Alberti, C. T.**, J. C. Bedard, O. Bik, and A. Vanstraelen. (2020). Audit Firm Culture: Recent Developments and Trends in the Literature. *European Accounting Review*, 1-51.
- **Andiola, L. M.**, Bedard, J. C., and **Westermann, K. D.** (2019). It's not my fault! Insights into subordinate auditors' attributions and emotions following audit review. *Auditing: A Journal of Practice & Theory*, 38(1): 1-27.
- **Burke, J., R.** Hoitash, U. Hoitash, and S. Xiao. (2021). The costs and benefits of retirement policies at U.S. audit firms, *Journal of Accounting and Public Policy*. 40 (4):1-21.
- **Burke, J., R.** Hoitash, U. Hoitash, and S. Xiao. (2022). The Disclosure and Consequences of U.S. Critical Audit Matters. *The Accounting Review*. Forthcoming.
- **Cannon, N. H.**, Bedard, J. C., and Schnader, A. (2019). Auditor Reporting and Regulatory Sanctions in the Broker-Dealer Industry: From Self-Regulation to PCAOB Oversight. *Contemporary Accounting Research*, 36(4), 2554–2587.
- **Downey, D. H.**, and J. C. Bedard. (2019). Coordination and communication challenges in global group audits. *Auditing: A Journal of Practice & Theory* 38(1): 123-147.
- **Durkin, M.**, Rose, J., Thibodeau, J. (2020) Can Simple Metaphors Be Used as Decision Aids to Promote Professional Skepticism?, *Journal of Information Systems*, 34(1), 47-60.
- **Garrett, J.B.**, Hoitash, R. and Prawitt, D.F., (2022). Perceptions of Tone at the Top from the Inside: Insights into Audit Pricing. *Auditing: A Journal of Practice & Theory*, 41(1): 115-141.
- **Garrett, J. B.**, Livingston, J. A., Tayler, W. B., Cade, N. L., & McVay, S. E. (2019). Controls and cooperation in interactive and non-interactive settings. *Contemporary Accounting Research*, 36(4), 2494-2520.
- Hoitash, R., U. Hoitash, and **L. Morris**. (2021). eXtensible Business Reporting Language: A review and directions for future research. *Auditing: A Journal of Practice & Theory*. 40 (2): 107–132.
- **Hunter, K. E., Alberti, C. T.**, Boss, S. R., Thibodeau, J. C. (2020). Intelliclean: A Teaching Case Designed to Integrate Data Cleaning and Spreadsheet Skills into the Audit Curriculum. *Journal of Emerging Technologies in Accounting*, 17 (2), 1-7.
- **Hunter, Kara Dugas**; Rose, Jake, and Thibodeau, Jay. (2022). "Standard Precision and Aggressive Financial Reporting: The Influence of Incentive Horizon." *Accounting and Business Research*, Forthcoming.
- **Potsaid, T.** and S. Venkataraman. (2022). Trading restrictions and investor reaction to non-gains, non-losses, and the fear of missing out: Experimental evidence. *Journal of Behavioral and Experimental Finance*, 33: 100597: 1-9.
- **Potsaid, T.**, Venkataraman, S., and Zhou, H. F. (2022). Payments in lieu of taxes (PILOTs): How characteristics of requests for PILOTs impact nonprofits' fairness perceptions and likelihood of compliance. *Journal of Accounting and Public Policy*, 106978.
- Thibodeau, J. C., Williams, T., **Witte, A. L.** (2019). Point and Click Data: An Assessment of Editorial Perceptions and Recommendations for the Peer-Review Process in the New Data Frontier. *Journal of Information Systems*, 33(1): 129-144.
- **Witte, A.L.**; Earley, Christine, and Thibodeau, Jay. (2022). "Big Fish, Small Pond: How In-Charge Auditors Engage with Technology-Based Audit Tools to Influence the Audit in Non-Global Network Firms," *Journal of Information Systems*, Forthcoming.

## FOR MORE INFORMATION

**ADMINISTRATIVE DIRECTOR** Patricia Caffrey  
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**PHONE** 781-891-2541

## FACULTY CONTACT

Gopal Krishnan  
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## APPLICATION DEADLINE:

**January 4, 2023**

Early applications are encouraged.

[bentley.edu/phd-accounting](http://bentley.edu/phd-accounting)