

# PhD IN ACCOUNTANCY

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 Accountancy program. Here, you'll gain an in-depth understanding of accountancy, 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 financial statement auditing
- As director, Jay is passionate about developing highly productive scholars and outstanding classroom teachers.

## WORLD-CLASS FACULTY



**JANE FEDOROWICZ**

Research interests: Inter-organizational information systems, internal controls, and enterprise systems



**ARI YEZEGEL**

Research interests: Financial accounting and the work of financial analysts



**RANI HOITASH**

Research interests: Auditing, corporate governance, and textual analysis



**SHANKAR VENKATARAMAN**

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



**GOPAL V. KRISHNAN**

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



**FLORA ZHOU**

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

## PROGRAM FEATURES

- A strong disciplinary foundation in financial reporting, auditing, managerial control systems, and judgment and decision-making.
- A broad interdisciplinary foundation with emphasis on business, technology, society.
- Methodology courses, including both quantitative and qualitative courses, as well as a specialized course in experimental design.
- An accountancy workshop, considering special topics in accounting research.
- A strong network of graduates who predominantly earn tenure at their first placement.
- Free tuition and student health insurance, plus a generous stipend for the first four years, with a fifth year of funding possible. Students also receive generous research and conference support.

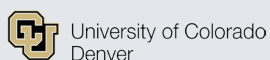
Bentley's PhD program also trains excellent teachers who go on to work in some of the top accountancy programs in the country. Here, you'll:

- 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.

Designed for top-level candidates with interest in:

- Audit quality
- Management control
- Capital markets
- Investor and auditor decision-making
- Accounting information systems
- Information technology controls
- Corporate governance

## RECENT BENTLEY PHD PLACEMENTS



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

- **Andiola, L.**, J. C. Bedard, and **K. Westermann**. (2018). It's not my fault! Insights into auditors' attributions and emotions following audit review. *Auditing: A Journal of Practice & Theory* 38(1): 1-27.
- **Andiola, L.**, and J. C. Bedard. (2018). Delivering the "tough message": Moderators of subordinate auditors' reactions to feedback. *Accounting, Organizations, and Society* 70:52-68.
- Bierstaker, J., **Downey, D.**, Rose, J. and J. Thibodeau. (2018). Effects of stories and checklist decision aids on knowledge structure development and auditor judgment. *Journal of Information Systems* 32(2): 1-24.
- **Burke, J.**, Hoitash, R., Hoitash, U. (2019). Auditor response to negative media coverage of client environmental, social, and governance practices. *Accounting Horizon*, 33 (3), 1-23.
- **Burke, J.**, Hoitash, R., Hoitash, U. (2019). The heterogeneity of board-level sustainability committees and corporate social performance. *Journal of Business Ethics*, 154 (4), 1161-1186.
- **Burke, J. J.**, R. Hoitash, and U. Hoitash. (2019). Audit partner identification and characteristics: Evidence from U.S. Form AP filings. *Auditing: A Journal of Practice & Theory* 38(3): 71-94.
- **Burke, J. J.**, R. Hoitash, and U. Hoitash. (2020). The use and characteristics of foreign component auditors in U.S. multinational audits: Insights from Form AP disclosures. *Contemporary Accounting Research*, forthcoming
- **Cannon, N.**, and J. C. Bedard. (2017). Auditing challenging fair value measurements: Evidence from the field. *The Accounting Review* 92 (4): 81-114.
- **Downey, D. H.**, and J. C. Bedard. 2018. Coordination and communication challenges in global group audits. *Auditing: A Journal of Practice & Theory* 37(2): 197-223.
- **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.
- Schnader, A, **K. D. Westermann**, **D. Hanes Downey**, and J. C. Thibodeau (2016). Training Teacher-Scholars: A Mentorship Program. *Issues in Accounting Education*: May 2016, Vol. 31, No. 2, pp. 171-190.
- Schnader, A. L., Bedard, J. C., and **Cannon, N. H.** (2019). Auditor Reporting and Regulatory Sanctions in the Broker-Dealer Industry: From Self-Regulation to PCAOB Oversight. *Contemporary Accounting Research*, 36(4), 2554-2587.
- Thibodeau, J., Williams, T. and **A. Witte**. (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.
- **Westermann, K.**, C. Earley and J.C. Bedard. (2015). Learning the "craft" of auditing: A dynamic view of auditors' on-the-job learning. *Contemporary Accounting Research* 32 (3): 864-896.

### FOR MORE INFORMATION

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### FACULTY CONTACTS

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### APPLICATION DEADLINE:

**January 5, 2021**

Early applications are encouraged.