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Financial Assistance to Doctoral Candidates in Accounting; Grants-in-Aid for Doctoral Dissertations in Accounting

American Institute of Certified Public Accountants. Relations with Educators Division

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Financial Assistance To Doctoral Candidates in Accounting



Grants-in-Aid For Doctoral Dissertations In Accounting

Relations With Educators Division
American Institute of Certified Public Accountants

Financial Assistance to Doctoral Candidates In Accounting

PURPOSE

To encourage qualified persons to enter into and complete doctoral programs in accounting and become accounting teachers, by providing up to three years of funding to candidates entering doctoral programs in accounting.

ELIGIBILITY

Recipients must be accepted or have applied for acceptance into a doctoral program in accounting at a school or college whose business administration programs are accredited by the American Assembly of Collegiate Schools of Business (AACSB). Candidates who have applied for assistance under the program must offer evidence of acceptance before any expenditures can be authorized. Doctoral candidates who are already actively participating in a doctoral program will not be considered for funding.

Recipients must be full-time students throughout the period that they receive funding under this program.

Provided satisfactory progress is made, recipients will be eligible for renewal of the award for two additional years. Upon reaching the dissertation stage and having completed the course work, recipients may apply for funding through the *AICPA Grants-In-Aid Program for Doctoral Dissertations in Accounting*, provided they meet that program's criteria. The criteria for selection differ in the two programs.

Recipients must intend to pursue an academic career in accounting in the United States. For each year that a grant is awarded, applicants will be expected to teach full-time for one year.

Failure to do so would require a systematic repayment of the grant.

Acceptance of the grant would not prevent applicants from accepting other funding normally provided to doctoral candidates by the university or college. However, the acceptance of such other funding would be taken into consideration.

AMOUNTS OF AWARDS

The award program will provide \$5,000 a year, to each accepted applicant, for a maximum of three years.

CRITERIA FOR SELECTION

Preference will be given to applicants with the following qualifications:

- Past and present high quality academic performance.
- Possession of the CPA certificate or being in the process of acquiring it.
- Professional accounting experience.
- United States citizenship.

All applicants are expected to exhibit fluency in English appropriate to teaching. Those applicants who are not U.S. citizens will be required to cooperate in the verification of fluency in English. They will also be asked to provide evidence of intent to reside in the United States.

SELECTION COMMITTEE

The selection committee will be appointed by the chairman of the Relations with Educators and Students Subcommittee.

APPLICATION PROCEDURE

Applicants must send in the following:

- Completed application form.
- Official copies of all undergraduate and graduate transcripts.
- Copies of SAT, ACT, GRE, and/or GMAT scores.
- A statement defining the applicants' career objectives.
- Letters of recommendation from three persons, commenting on the applicant's academic and professional qualifications.

Before the end of the first year, recipients will be sent a renewal application, which will request an update on their progress to date. Letters of recommendation from faculty members, preferably including the faculty advisor, commenting on the recipients' progress and a copy of their transcripts of course work completed will also be required. The same procedure will be followed at the end of the second year, where appropriate.

Applications for financial aid awards submitted by U.S. citizens must be received by November 1. Non-U.S. citizens must send in their completed applications by October 1. All applicants will be notified by January 31. Requests for application forms should be addressed to: Chairman, Relations with Educators and Students Subcommittee, American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775.

Grants-in-Aid For Doctoral Dissertations In Accounting

PURPOSE

The grants, which evidence confidence in the research carried out under the direction of the accounting faculties of our universities, are designed—

- To increase the flow of research in accounting.
- To reduce the time required to complete the doctorate in accounting by making it possible for pre-doctoral recipients to concentrate on their dissertations. Such a reduction advances the date on which a recipient can begin his or her full-time teaching career.
- To encourage outstanding candidates to consider a career in teaching.

ELIGIBILITY

Applicant must be working for the doctorate at a school that is an accredited member of the American Assembly of Collegiate Schools of Business (AACSB). He or she must express an intent to become a teacher of accounting.

The grants are intended to facilitate work on the dissertation. Before any payments are made, grantees must have completed all requirements for the degree except the dissertation and the passing of the examination or examinations that follow its completion and must have an approved dissertation topic. The Selection Committee will also give consideration to applicants who have made progress on their dissertations and may need assistance to carry them through to completion.

A person receiving a dissertation grant may not simultaneously accept other grants or fellowships except those covering tuition and fees, may not engage in other full-time or part-time

employment except to the extent of teaching one section of one college course per term, and may not enroll in any college or university courses except dissertation or dissertation-related courses.

AMOUNTS OF GRANTS

Dissertation grants will provide approximately \$600 per month for persons with no dependent children and \$700 per month for persons with dependent children, for a maximum of twelve months, for the preparation of the dissertation.

CRITERIA FOR SELECTION

The following criteria are applied in the selection of recipients:

- Relevance of the topic to the principal concerns of professional accountants in public accounting (including accounting, auditing, taxation, and management advisory services); in government; in industry; and in public sector accounting.
- Adequacy and thoroughness of methodology.
- Realistic delineation of scope.
- Academic achievement of the applicant.

Greater emphasis is given to the first criterion.

SELECTION COMMITTEE

The chairman of the Selection Committee will be the chairman of the AICPA Relations with Educators and Students Subcommittee. Its other members will be the chairman of each of the following AICPA groups (or a member designated by the chairman): Accounting Standards Executive Committee, Auditing Standards Board, Management Advisory Services Executive Committee, and Federal Taxation Executive Committee.

APPLICATION PROCEDURE

There is no application blank to fill out. However, an applicant for a dissertation grant should submit—

- A prospectus that defines the scope of the dissertation, specifies the kinds of information upon which the dissertation will be based, including a research bibliography, describes the methodology to be used in the research, and estimates the time required to do the research and write the dissertation.
- In 100 words or less, a lucid abstract of the proposed research.
- A recommendation from the faculty adviser who will supervise the dissertation.
- An official transcript of all academic course work, both undergraduate and graduate, completed prior to the application deadline and copies of the applicant's GMAT/GRE scores.
- Biographical data, including a statement defining the career objectives of the applicant, identification of dependent children, and any other materials the applicant believes will be useful to the Selection Committee.
- A statement as to the period (beginning and ending months) for which the grant is sought.

Applications for dissertation grants must be received by September 1 or March 1 of each year. The award date will be October 1 or April 1, or as soon thereafter as is feasible. Applications should be addressed to: Chairman, Relations with Educators and Students Subcommittee, American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775.

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