

NOTE ON SPROTT PhD/MSc PROCESS OVERVIEW FOR ACCOUNTING STUDENTS

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Caution: The official Sprott and Carleton documents and web pages should be consulted to have the most up-to-date information. This guide is only a summary of some information for potential accounting students and is not an official guide.

A series of notes regarding the Sprott PhD/MSc process is available to help PhD/MSc students in their progress toward completion.

1. **Note on Sprott PhD/MSc process Overview for Accounting students** (this note)
2. Note on Sprott PhD/MSc process Coursework period
3. Note on Sprott PhD/MSc process Comprehensive examination
4. Note on Sprott PhD/MSc process Proposal
5. Note on Sprott PhD/MSc process Thesis preparation and defence

This note gives an overview of the Sprott PhD/MSc process for Accounting students, but could be useful also to other PhD/MSc students.

Welcome to the Sprott PhD/MSc program. It will be a challenging but interesting period.

Process for the Sprott PhD/MSc in Management

The Sprott PhD/MSc Graduate programs could be divided in five main components:

Components	PhD	MSc
Coursework	9 courses of 0.5 credit (including two Seminars in Accounting BUSI6000 and BUSI6001)	6 courses of 0.5 credit (including one Seminars in Accounting BUSI5080 or BUSI5081)
Comprehensive examination	PhD Comprehensive examination (written + oral portions)	n/a
Thesis proposal	1 course: PhD Thesis Tutorial	Research Tutorial
Thesis preparation and defence	PhD Thesis (including oral examination / defence)	MSc Thesis (including oral examination / defence)
Additional requirements	Participation in research seminars	Participation in research seminars (encouraged but not mandatory)
	Participation in teaching seminar series	n/a
	Classroom teaching or equivalent	n/a

Various notes described each component with more details.
Additional requirements are included in the present note.

Structure of the Program - Sprott PhD in Management

Components		Cr	Courses
Courses	Research methods	0.5	BUSI6902 - Research Methodology in Business
		0.5	BUSI6905 - Advanced Statistical Methods for Business Research
	0.5	BUSI6903 - Qualitative Research Design	BUSI6904 - Quantitative Research Design
	Specialization	0.5 0.5 0.5	BUSI6000 - Seminar in Accounting I BUSI6001 - Seminar in Accounting II plus one other seminar in functional areas of business
Other	1.5	3 courses (BUSI5980 - Foundations of Management Theory and Research (suggested))	
Comp examination	-	BUSI6908 - PhD Comprehensive examination (written + oral portions)	
Thesis proposal	0.5	BUSI6907 - PhD Thesis Tutorial	
ABD (all but dissertation candidate)			
Thesis	5.0	BUSI6909 - PhD Thesis (including oral examination / defence) (monograph thesis or integrated articles (3-4))	
Additional requirements	-	Participation in the Sprott research seminar series (15 seminars)	
	-	Participation in the Sprott teaching seminar series (by Sprott and EDC)	
	-	Classroom teaching or equivalent research supported seminar delivery	
PhD			

Structure of the Program - Sprott MSc in Management

Components		Cr	Courses
Courses	Research methods	0.5	BUSI5980 - Foundations of Management Theory and Research
		0.5	BUSI5981 - Statistics for Business Research
	0.5	BUSI5982 - Research Methodology in Business	
Specialization	0.5	BUSI5983 - Qualitative Research Design	BUSI5984 - Quantitative Research Design
	0.5	BUSI5080 - Seminar in Accounting I or BUSI5081 - Seminar in Accounting II or elective courses taken with the permission of the Director of the Program	
Thesis proposal		Completion of the Research Tutorial	
Thesis	2.0	BUSI5989 - MSc Thesis (including oral examination / defence)	
Additional requirements	-	Participation in the Sprott research seminar series (encouraged but not mandatory)	
MSc			

Finding a Supervisor for a Sprott PhD/MSc in Management Student

A very important decision as a candidate is to find or confirm a supervisor, if it is not already done during admission.

A mentor may be chosen before official confirmation of supervisor.

A supervisor need to be confirm

- PhD no later than 18 months after joining the program
- MSc no later than 4 months after joining the program

Qualities of the Ideal Graduate Research Supervisor

(source: Janssen, A. (2004). Perspectives on quality supervision.

<http://www.otago.ac.nz/graduate-research/study/phddoctoral/programme/otago403801.html>)

- Support
- Availability
- Interest and enthusiasm
- Knowledge and expertise in the field surrounding the PhD
- Interest in the student's career
- Good communication
- Constructive feedback
- Provides direction and structure
- Approachability and rapport
- Experience and interest in supervision

Most Substantial Problems Faced by Students in Graduate Research Supervision

(source: Janssen, A. (2004). Perspectives on quality supervision.

<http://www.otago.ac.nz/graduate-research/study/phddoctoral/programme/otago403801.html>)

- The supervisor is too busy to be effective in their role
- Poor feedback
- The supervisor lacks commitment and interest
- Tensions or conflicting perspectives from within the supervisory panel
- Poor communication and disagreements about the project
- Conflicting or unrealistic expectations of each other
- Selfishness and disrespectfulness
- The supervisor is not up-to-date with the field
- The supervisor lacks experience in research and /or supervision
- Personality clashes

Sprott Accounting Faculty Involved in Research

More information available from Sprott web pages and from each faculty members.

Accounting Faculty Members		Research Interests
Hilary Becker PhD, CPA, CGA Associate professor	PhD and MSc Supervisory privileges	Blue Ocean Strategy Performance measurement systems Cuban economic development and tourism
François Brouard DBA, FCPA, FCA Full professor	PhD and MSc Supervisory privileges	Governance Nonprofits, charities Social enterprises and entrepreneurship Accounting profession Taxation
Merridee Bujaki PhD, FCPA, FCA Full professor	PhD and MSc Supervisory privileges	Voluntary disclosure Historical accounting Governance Gender issues in management
Maryam Firoozi PhD Assistant professor	PhD Co-supervisory and MSc Supervisory privileges *	Governance Financial reporting quality Disclosure on social media Corporate social responsibility
Leanne Keddie PhD candidate, CPA, CMA Lecturer	MSc Supervisory privileges **	Sustainability accounting Governance Executive compensation Corporate social responsibility Performance measurement
Raili Pollanen PhD, CPA, CMA Associate professor	PhD and MSc Supervisory privileges	Public sector accounting Public performance reporting Management control Accounting regulation and governance
Kate Ruff PhD Assistant professor	PhD Co-supervisory and MSc Supervisory privileges *	Social impact measure Social impact reporting standards Measurement and reporting choices Charity social performance reporting
Ouafa Sakka PhD Associate professor	PhD and MSc Supervisory privileges	Internal control Performance management & measurement Internal audit Small Business Public sector

* (PhD Supervisory privileges pending receiving tenure)

** (PhD Co-supervisory privileges pending completion of PhD)

Responsibilities and Expectations

Per Carleton University Graduate Supervision - Responsibilities & Expectations Policy:

“Fundamental to a satisfactory relationship between a supervisor and a student are mutual respect and high level of professional integrity. What follows are guidelines to assist in the functioning of that relationship. These are necessarily rather general since it is recognized that different Faculties and disciplines have different requirements and expectations which will supplement or give specificity to these general statements.

When a supervisor-student relationship is established, the parties should understand that they assume the following responsibilities and can have the following expectations.”

Responsibilities of Students

(<http://gradstudents.carleton.ca/thesis-requirements/graduate-supervision-responsibilities-expectations-policy>)

Per Carleton University Graduate Supervision - Responsibilities & Expectations Policy:

- “To choose, with the supervisor’s help, a feasible research topic.
- To work systematically and within agreed deadlines, as far as possible, in order to meet the program deadlines specified by both the department and the Faculty of Graduate and Postdoctoral Affairs.
- To familiarize themselves with the unit and FGPA policies regarding the elements, course and completion of their degree.
- To make themselves available for meetings with their supervisor during regular business hours.
- To be well prepared for meetings with the supervisor.
- To participate in the professional development opportunities provided by their unit and FGPA.
- To agree with the supervisor on a reasonable schedule for the completion of each portion of the research and thesis.
- To submit to the supervisor all research materials, as requested, and, at the agreed times, drafts of parts of the thesis for comment.
- To give serious attention to the advice and direction of the supervisor.
- To realize that the supervisor has duties and commitments that may delay access at short notice or slow down the return of a draft.
- To acknowledge direct assistance of material drawn from other scholars and researchers.
- To produce a thesis which meets the specifications and standards of the Faculty of Graduate and Postdoctoral Affairs and the academic unit.
- To submit the thesis to the judgment of the academic unit via the examination procedures specified and to abide by the judgment of the examiners. Subject to any appeal on grounds of procedural irregularities.
- To respect copyright regulations when reproducing external material in the thesis.
- To maintain regular communication with the supervisor.”

Responsibilities of Supervisors

(<http://gradstudents.carleton.ca/thesis-requirements/graduate-supervision-responsibilities-expectations-policy>)

Per Carleton University Graduate Supervision - Responsibilities & Expectations Policy:

- “To provide constructive feedback to work submitted by the student in a timely manner as governed by departmental guidelines. This includes Master’s and PhD thesis work, as well as Master’s and Doctoral Research Papers. Where this feedback cannot be provided within one month (or, in the case of MRP’s and DRP’s, within the duration outlined in departmental guidelines) this delay must be handled in full consultation with the student.
- To maintain regular communication and consultation with the student.
- To be available for regular and timely consultations with students and to provide notification of lengthy absences and the support mechanisms available under these circumstances.
- To agree to continue supervision when on sabbatical or other type of leave, or to assist the student in making arrangements for supervision during the period of the leave. To assist students in seeking financial support, especially in writing letters of good quality in support of scholarship and fellowship applications (e.g. well-written, informative, typed, on university letterhead).
- To convene meetings of the advisory committee.
- To agree with the student on a reasonable schedule for the completion of each portion of the research and thesis. Supervisors should advise their students to be aware of FGPA deadlines.
- To be familiar with the regulations and standards of the Faculty of Graduate and Postdoctoral Affairs, and the academic unit, especially as they pertain to the conduct of research and the production of the thesis and to ensure that the student is aware of these regulations and standards.
- To be aware of and abide by the university’s policies on conflict of interest, sexual harassment, and research ethics.
- To assist the student in identifying a suitable research topic and (where appropriate) setting up a program of study.
- To assist the student in the interpretation of research materials.
- To indicate clearly when a draft thesis is in acceptable condition for examination or, if it is clear that the thesis is not examinable, to advise the student in a timely fashion. In the case of disagreement between the supervisor and the student as to whether the thesis should move to defence, the student does have the right to proceed to examination without the supervisor’s support.
- To complete all necessary departmental records and the supervisor’s section of the annual audit form required by the Faculty of Graduate and Postdoctoral Affairs.
- To discuss with the student as early as feasible, any potential joint authorships or joint ownership of data or patents which might arise, provide a written version of any understandings reached on these matters, and also ensure that student contributions to publications are adequately acknowledged. (Granting agencies and major journals have guidelines which cover some or all of these items.)
- To discuss with the student any potential copyright issues related to external material reproduced in the thesis.”

Expectations of the Student

(<http://gradstudents.carleton.ca/thesis-requirements/graduate-supervision-responsibilities-expectations-policy>)

Per Carleton University Graduate Supervision - Responsibilities & Expectations Policy:

- “To be assisted by the supervisor in developing a clear and feasible research topic and in solving problems and assessing progress as the work develops.
- To be assisted to a clear understanding of the substantive and formal requirements of a thesis (e.g., length: methodology; validation of topic; degree of originality, especially in master theses).
- To receive within a reasonable time frame a fair and thorough assessment of both the drafts and the completed thesis, and clear explanations of negative comments.
- To be permitted to seek a new supervisor (however, it is understood that an academic unit and the university cannot guarantee a suitable replacement).
- To be protected from arbitrary changes in research direction which are detrimental to the timely completion of the thesis.
- To have their contribution to the thesis fairly reflected in the attribution of authorship of publications and of patents.
- To be permitted to submit a thesis for examination even if the supervisor is not satisfied, providing the work conforms to the guidelines and regulations laid down by the Faculty of Graduate and Postdoctoral Affairs and the academic unit.”

Expectations of the Supervisor

(<http://gradstudents.carleton.ca/thesis-requirements/graduate-supervision-responsibilities-expectations-policy>)

Per Carleton University Graduate Supervision - Responsibilities & Expectations Policy:

- “To expect the student to pursue the agreed research topic, unless a change has been mutually agreed upon.
- To expect the student to give serious attention to advice concerning perceived deficiencies in the research and the thesis, and to receive a reasonable explanation when this advice is not followed.
- To terminate supervision if the student is not displaying a reasonable effort, if they fail to heed advice on changes deemed essential, or if the student changes the agreed thesis topic without consent.
- To have their contribution to the thesis appropriately and clearly acknowledged.
- To have permission from the author of the thesis for the research set out in the thesis to be used as part of the larger project, when the student has produced the research assistant employed on the larger project (with the understanding that the student will retain scholarly credit).”

Additional Requirements

Make sure to complete the additional requirements

	PhD	MSc
Additional requirements	Participation in research seminars	Participation in research seminars (encouraged but not mandatory)
	Participation in teaching seminar series	n/a
	Classroom teaching or equivalent	n/a

Two sources of research seminars:

- Sprott Research Seminars
- PARG Discussion sessions
(Professional Accounting Research Group)
More details at: <http://sprott.carleton.ca/parg/>



General Advices to Sprott PhD/MSc in Management Students

On a continuous basis,

- Prepare your annual report for the Sprott program
- Attend research activities
- Complete all additional requirements

Other advices:

- Become a Professional Accounting Research Group (PARG) member.
- Find a supervisor and/or co-supervisor, as early as possible
- Try to know all Sprott faculty members in Accounting but also those in other teaching area
- Make some friends among your colleagues. They will be a great resources for now and later.
- Determine available funding
- Consider being a research assistant (RA)
- Consider submitting your work to conferences and peer-reviewed journal
- Suggestion of having a footer on all documents with name, date of version and page number

Possible Timeline

Term	PhD Full time	PhD Part-time	MSc Full time
Year 1 Fall	2-3 courses	1 course	3 courses
Year 1 Winter	3 courses	1 course	3 courses
Year 1 Summer	1 course ? (depending on availability)	1 course ? (depending on availability)	Research tutorial Thesis
Year 2 Fall	2 courses	1 course	Thesis
Year 2 Winter	1 course	1 course	Thesis
Year 2 Summer		1 course ? (depending on availability)	Completion
Year 3 Fall	Comprehensive exam	1 course	
Year 3 Winter	Research proposal	1 course	
Year 3 Summer	Thesis		
Year 4 Fall	Thesis	Comprehensive exam	
Year 4 Winter	Thesis	Research proposal	
Year 4 Summer	Thesis	Thesis	
Year 5 Fall	Thesis	Thesis	
Year 5 Winter	Thesis	Thesis	
Year 5 Summer	Completion	Thesis	
Year 6 Fall		Thesis	
Year 6 Winter		Thesis	
Year 6 Summer		Thesis	
Year 7 Fall		Thesis	
Year 7 Winter		Thesis	
Year 7 Summer		Thesis	
Year 8 Fall		Thesis	
Year 8 Winter		Thesis	
Year 8 Summer		Completion	

Resources Available for the Sprott PhD/MSc in Management

(See all links at Francois Brouard Supervision page)

<http://sprott.carleton.ca/profbrouard/supervision>

Carleton University, Faculty of Graduate and Postdoctoral Affairs (FGPA)

- Carleton U., FGPA. Terms and conditions of admission and funding - May 2019 to April 2020, 8p.
<http://gradstudents.carleton.ca/wp-content/uploads/grad-handbook-2019-20.pdf>
- Carleton U. FGPA. Graduate Supervision Responsibilities and Expectations Policy, 17 January 2019.
<http://gradstudents.carleton.ca/thesis-requirements/graduate-supervision-responsibilities-expectations-policy/>
- Carleton U. FGPA. Graduate Studies Supervision Appointments Policy, 27 May 2013, 2p.
<http://gradstudents.carleton.ca/wp-content/uploads/Grad-Studies-Supervision-Appointments-27-May-2013.doc>
- Carleton U. FGPA. Policy on Supervision of Graduate Research by Non-Faculty Employees & Current Faculty Members Approaching Retirement, 25 November 2004, 1p.
http://gradstudents.carleton.ca/wp-content/uploads/policy_on_supervision_of_graduate_research.pdf
- Carleton U. FGPA. Guidelines regarding Nominal Co-Supervisions with Adjunct Professors, 27 May 2013, 1p.
<http://gradstudents.carleton.ca/wp-content/uploads/Guidelines-regarding-Nominal-Co-Supervisions-with-Adjunct-Professors-revised-27-May-2013.doc>
- Carleton U. FGPA. Cotutelle Policy, December 2015, 13p.
<http://www.carleton.ca/secretariat/wp-content/uploads/Cotutelle-Policy.pdf>
- Carleton U. FGPA. Procedures to ascertain an allegation of consistent failure to provide adequate thesis supervision, 14 February 2013, 4p.
<http://gradstudents.carleton.ca/wp-content/uploads/Procedures-to-ascertain-an-allegation-of-consistent-failure-to-provide-adequate-thesis-supervision-14-Feb-2013.pdf>
- Carleton U. Grade Appeal Procedures, 1p.
<http://www.carleton.ca/secretariat/wp-content/uploads/Grade-Appeal-Procedures.pdf>