

Strategy for Completion of Ethics and Integrity Requirements for PhD Students in the Department of Accounting and Information Systems

Required Topics:

1. Plagiarism and other violations of the Graduate Honor Code
2. Proper use of professional conventions in citation of existing research and scholarship, accurate reporting and ownership of findings, and acknowledgement of contributions to the work
3. Ethical standards in teaching, mentoring, and professional activities
4. Available avenues for reporting alleged misconduct

Voluntary Topic:

5. Appropriate research protocols involving human subjects; Institutional Review Board (IRB)

The Department of Accounting and Information Systems (ACIS) approach to fulfilling these requirements include: (1) coverage of the ethical and integrity requirements in ACIS 6004 “Accounting and Information Systems Research Methods”; (2) coverage of appropriate research protocols related to human subjects along with Institutional Review Board in ACIS 6014 “Behavioral Accounting Research”; (3) providing presentations by both ACIS faculty and by experts outside the department demonstrating appropriate ethics in development of scholarship, and (4) direct practical experience provided by students giving presentations and writing proposals and papers which are graded on content. This content includes using appropriate citations, adequate reporting and ownership of findings, and acknowledgement of contributions to the work. We believe a student's direct experience and actual engaged practice with these issues is the best approach.

- (1) Accounting and Information Systems Research Methods (ACIS 6004) is typically taken the first semester a new student is enrolled at Virginia Tech as an ACIS PhD student. The course content of this class covers an introduction to accounting research methods and explicitly covers the issues of ethical and integrity requirements expected of all ACIS PhD students. Class content provides examples of violations of professional ethics in scholarship and consequences for those violations. The PhD student should leave this course with a clear understanding of ethical scholarship and professional activities, as well as the available avenues for reporting alleged misconduct.
- (2) Behavioral Accounting Research (ACIS 6014) is required of every ACIS PhD student. A major part of the course content surveys and discusses current behavioral research which often focuses on human subject’s completion of current accounting topic related experiments in a controlled environment. Class content covers appropriate ethical behavior in dealing with the human subjects involved. In addition, course coverage explicitly describes and discusses the process and

importance of obtaining Institutional Review Board certification in advance of conducting the experiment.

- (3) The ACIS Department conducts a research seminar series which typically meets weekly or bi-weekly during Fall and Spring semesters. These non-credit research seminars are given by ACIS faculty, invited outside eminent scholars in ACIS, and current ACIS PhD students. Attendance at these important seminars is required of all ACIS PhD students. The research papers and proposals presented at these seminars must adhere to the highest ethical and integrity requirements in conducting research. Various techniques and approaches are highlighted during these seminars which help PhD students understand proper methods of conducting original scholarship.
- (4) ACIS PhD students are required to develop and present a variety of papers throughout their studies. These papers and proposals are critically evaluated by a large number of ACIS faculty at various times. A major goal for both oral and written assignments is to help students identify their own misunderstandings on the issues of plagiarism, proper use of professional conventions in citation of existing research and scholarship, accurate reporting and ownership of findings, and acknowledgement of contributions to the work. In addition, the students are provided opportunities to develop and refine their presentation skills. Students are required to follow proper ethical and professional practices in all their research including their end-of-semester proposals which are typically required in each of our PhD level seminar courses. Thus, students get repeated exposure to proper research scholarship techniques as they progress in our program. In addition, each ACIS PhD student is required to present his/her “2nd year” paper at the start of their third year to all ACIS faculty and PhD students. Each ACIS PhD student is also required to “defend” his/her dissertation proposal in front of all ACIS faculty and PhD students. It is essential that students demonstrate utilization of proper professional conventions in the development of their research as well as proper citation of existing research and scholarship. Any identified variation from ethical standards will be quickly handled by supervising faculty.
- (5) We also require **all** of our new graduate students to attend the GTA training workshops, which include such sessions as “Prevention and Handling Harassment and Discrimination in the Classroom”, “Encouraging and Enforcing Honesty in the Classroom”, as well as other pertinent sessions. Furthermore, our department's Chair of the PhD Committee reviews TA’s teaching evaluations each semester, and where appropriate, actively solicits input from faculty regarding the performance of the TA’s. When necessary, the Chair individually meets with the TA’s to help them with any issues.
- (6) It should also be recognized that the vast majority of our PhD students are Certified Public Accountants (CPA’s) who come to us after multiple years of professional accounting practice. Each CPA is required to adhere to a strict code of ethical requirements with respect to all professional activities. In addition, the mandatory continuing professional education (CPE) requirements for CPA’s include explicit continual coverage of various ethics topics in CPE

classes. While these do not typically relate to development of academic research and scholarship, they often deal with professional interpersonal relationships and further reinforce the importance of ethics and ethical behavior.

Please note: For purposes of identifying completion of the commitments for the ethics and integrity requirements, a comment will be placed in the ACIS PhD students “comment section” of the plan of study after s/he has completed successful presentation of the “2nd year paper” at the start of the third year in the ACIS PhD program.

(Sources and Reference Note: Thanks to the VT Graduate School, the VT Physics Department, and other VT departments for providing useful sample information on the VT Graduate School Scholar site to be available to other departments at VT for guidance and utilization. This material has been widely employed in the development of this ACIS Department document.)