



SCHOOL OF ACCOUNTING & COMMERCIAL LAW

Telephone 463 5383, Facsimile 495 5076. E-mail: sacl@vuw.ac.nz

ACCY 421: ACCOUNTING RESEARCH METHODOLOGY – INTERPRETIVE AND CRITICAL THEORY

Trimester One 2005

COURSE OUTLINE

Course Content

This course provides students with an introduction to interpretive and critical theory accounting research. It explores the historical development and underpinnings of this research through a discussion of key concepts and issues within the philosophy of knowledge literature. It also illustrates the application of specific research methods used in interpretive and critical theory studies.

Lecturers

	Office	Telephone
Associate Professor Judy Brown	RH 621	463 5233 Ext. 7054
		Judy.Brown@vuw.ac.nz
David Carter	RH 727	463 5233 Ext. 7009
		David.Carter@vuw.ac.nz
Professor Trevor Hopper	RH 612	463 5233 Ext. 8961
		Trevor.Hopper@vuw.ac.nz

Course Coordinator

Academic - Associate Professor Judy Brown

Administrative – Jan May

Seminar Time

Friday 8.30-10.30am in RLWY 129

Course Objectives

By the end of the course students should have:

- an understanding of interpretive and critical theory accounting research and its place within the broader body of accounting literature;
- the ability to reflect critically on philosophical, theoretical and methodological issues in interpretive and critical theory research;
- a basic grounding in research design issues and the range of methods used in interpretive and critical theory studies; and
- an appreciation of the historical, social and political contexts of accounting research choices.

Assessment

(see below for further details)

Assessment will be based on the following:

Research Journal and Class Participation	35%
Essay	30%
Final Exam	35%

Mandatory Course Requirements

To pass the course you must complete all items of assessment and obtain a weighted average of 50% across all items.

Research Journal and Class Participation

Each student will be required to keep a research journal, comprising of a set of weekly written assignments (approximately 1-2 pages). These assignments will be handed in on a weekly basis and will form the basis for seminar and Blackboard discussions. You are expected to attend all classes, read assigned materials and participate fully in discussions.

The marks for the research journal and participation will be allocated as follows:

Research Journal	25%
Class Participation	10%

Essay

30%

Due by 5pm Monday 23 May

Critically discuss the following statement:

“Accounting researchers, like all other contemporary social researchers, must consider the constructed nature of people and reality”. Critically discuss.

Expected length: 5,000 words.

Late Submission

In fairness to other students, work submitted after the deadline will incur a 5% penalty (of the mark obtained) for each day late. Extensions may be granted with no penalty to those who meet the University's aegrotat rules (e.g. medical certificate, family bereavement).

**Required Text &
Course Materials**

The text for the course is:

Crotty, M. (1998), *The Foundations of Social Research*, St Leonards, Allen & Unwin. Copies of this text may be purchased from the Victoria University bookshop.

Additional readings will also be provided, amounting to approximately one article per week. A fee will be charged for course materials.

**General University
Policies and Statutes**

Please see the sheet appended to this Course Outline.

Seminar Programme

(note all references to Crotty 1998 refer to the course text)

Week 1: Feb 25
(TH)

Introduction

Blaxter, L., Hughes, C. & Tight, M. (1996), "Thinking About Research", in *How to Research*, Buckingham, Open University Press, pp. 1-20.

- Week 2: Mar 4
(TH) **The Research Process**
Crotty (1998) - Chapter 1
- Week 3: Mar 11
(TH) **Approaches to Accounting Research**
Chua, W.F. (1986), "Radical Developments in Accounting Thought",
The Accounting Review, Vol. LXI No. 4, pp. 601-32.
- Week 4: Mar 18
(JB) **Positivism - Points of Departure for Interpretive and Critical Inquiry**
Crotty (1998) - Chapter 2
Puxty, A.G. (1993), "The Received Wisdom", in *The Social and Organizational Context of Management Accounting*, London, Academic Press, pp. 3-29.
- Week 5: tba
(DC) **Constructionism**
Crotty (1998) - Chapter 3
Morgan, G. (1988), "Accounting as Reality Construction: Towards a New Epistemology for Accounting Practice", *Accounting, Organizations and Society*, Vol. 13 No. 5, pp. 477-85.

[NB - Due to the Easter break, we will need to reschedule the class scheduled for March 25].
- Week 6: Apr 15
(DC) **Interpretivism**
Crotty (1998) - Chapter 4
Puxty, A.G. (1993), "Closing In: Stories from Microsociology", in *The Social and Organizational Context of Management Accounting*, London, Academic Press, pp. 52-74.
- Week 7: April 22
(DC) **Interpretivism**
Crotty (1998) - Chapter 5
Macintosh, N.B. (2002), "Literary Theory and Accounting", in *Accounting, Accountants and Accountability - Poststructuralist Positions*, London, Routledge, pp. 23-53.

- Week 8: April 29
(JB) **Research, Theory and Practice**
- Chua, W.F. (1986), "Theoretical Constructions of and by the Real", *Accounting, Organizations and Society*, Vol. 11 No. 6, pp. 583-98.
- Gioia, D.A. & Pitre, E. (1990), "Multiparadigm Perspectives on Theory Building", *Academy of Management Review*, Vol. 15 No. 4, pp. 584-602.
- Week 9: May 6
(JB) **Critical Inquiry**
- Crotty (1998) - Chapter 6
- Welford, R. (1998), "Corporate Environmental Management, Technology and Sustainable Development: Postmodern Perspectives and the Need for a Critical Research Agenda", *Business Strategy and the Environment*, Vol. 7, pp. 1-12.
- Week 10: May 13
(DC) **Critical Inquiry**
- Crotty (1998) – Chapter 7
- Alvesson, M. & Deetz, S. (2000), "The Critical Tradition: Critical Theory and Postmodernism", in *Doing Critical Management Research*, London, Sage, pp. 81-111.
- Week 11: May 20
(DC) **Postmodernism**
- Crotty (1998) - Chapter 9
- Arrington, C.E. & Watkins, A.L. (2002), "Maintaining 'Critical Intent' Within a Postmodern Theoretical Perspective on Accounting Research", *Critical Perspectives on Accounting*, Vol. 13, pp. 139-57.
- Week 12: May 27
(JB & DC) **Research Choices**
- Crotty (1998) - Chapter 10
- Baker, C.R. & Bettner, M.S. (1997), "Interpretive and Critical Research in Accounting: A Commentary on its Absence from Mainstream Accounting Research", *Critical Perspectives on Accounting*, Vol. 8, pp. 293-310.

General University Policies and Statutes

Students should familiarise themselves with the University's policies and statutes, particularly those regarding assessment and course of study requirements, and formal academic grievance procedures.

Student Conduct and Staff Conduct

The Statute on Student Conduct together with the Policy on Staff Conduct ensure that members of the University community are able to work, learn, study and participate in the academic and social aspects of the University's life in an atmosphere of safety and respect. The Statute on Student Conduct contains information on what conduct is prohibited and what steps can be taken if there is a complaint. For queries about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor. This Statute is available in the Faculty Student Administration Office or on the website at:

www.vuw.ac.nz/policy/StudentConduct.

The policy on Staff Conduct can be found on the VUW website at:

www.vuw.ac.nz/policy/StaffConduct.

Academic Grievances

If you have any academic problems with your course you should talk to the tutor or lecturer concerned or, if you are not satisfied with the result of that meeting, see the Head of School or the Associate Dean (Students) of your Faculty. Class representatives are available to assist you with this process. If, after trying the above channels, you are still unsatisfied, formal grievance procedures can be invoked. These are set out in the Academic Grievances Policy which is published on the VUW website:

www.vuw.ac.nz/policy/AcademicGrievances.

Academic Integrity and Plagiarism

Academic integrity is about honesty – put simply it means **no cheating**. All members of the University community are responsible for upholding academic integrity, which means staff and students are expected to behave honestly, fairly and with respect for others at all times.

Plagiarism is a form of cheating which undermines academic integrity. Plagiarism is **prohibited** at Victoria.

The University defines plagiarism as follows:

Plagiarism is presenting someone else's work as if it were your own, whether you mean to or not.

'Someone else's work' means anything that is not your own idea, even if it is presented in your own style. It includes material from books, journals or any other printed source, the work of other students or staff, information from the Internet, software programmes and other electronic material, designs and ideas. It also includes the organization or structuring of any such material.

Plagiarism is not worth the risk.

Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct (www.vuw.ac.nz/policy/studentconduct) and may be penalized severely. Consequences of being found guilty of plagiarism can include:

- an oral or written warning
- suspension from class or university
- cancellation of your mark for an assessment or a fail grade for the course.

Find out more about plagiarism and how to avoid it, on the University's website at:
www.vuw.ac.nz/home/studying/plagiarism.html.

Students with Disabilities

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities an equal opportunity with all other students to demonstrate their abilities. If you have a disability, impairment or chronic medical condition (temporary, permanent or recurring) that may impact on your ability to participate, learn and/or achieve in lectures and tutorials or in meeting the course requirements, then please contact the Course Coordinator as early in the course as possible. Alternatively you may wish to approach a Student Adviser from Disability Support Services to confidentially discuss your individual needs and the options and support that are available. Disability Support Services are located on Level 1, Robert Stout Building, or phoning 463-6070, email: disability@vuw.ac.nz. The name of your School's Disability Liaison Person can be obtained from the Administrative Assistant or the School Prospectus.

Student Support

Staff at Victoria want students' learning experiences at the University to be positive. If your academic progress is causing you concern, please contact the relevant Course Co-ordinator, or Associate Dean who will either help you directly or put you in contact with someone who can.

The Student Services Group is also available to provide a variety of support and services. Find out more at www.vuw.ac.nz/st_services/ or email student-services@vuw.ac.nz.

VUWSA employs two Education Coordinators who deal with academic problems and provide support, advice and advocacy services, as well as organising class representatives and faculty delegates. The Education Office is located on the ground floor, Student Union Building, phone 463 6983 or 463 6984, email education@vuwsa.org.nz.