ACCY 401: Methodology in Accounting

1st Trimester 2006

Master of Commerce and Administration / Bachelor of Commerce and Administration (Hons)

Course Outline

This course aims to provide students with a solid foundation for research methodology for accounting research. The course focuses on research with a positivist flavour, and examines a number of ways of gaining reliable evidence about an assumed real (but socially constructed) world in which accounting is performed. It thus complements ACCY 421, which explores other ways of conceptualising research in accounting.

Lecturers

Professor Keitha Dunstan
- Office: Monday, 9.00-11.00, 463 6957
- Dr Wares Karim
- Office: Monday, 9.00-11.00, 472 1000

Course Coordinator

Professor Keitha Dunstan
- Office: Monday, 9.00-11.00, Ext 8547
Course Objectives

By the end of this course, you should be able to:
1. Read a typical accounting research article and understand its approach.
2. Construct an appropriate research experiment.
3. Use typical statistical approaches to hypothesis testing and estimation in accounting, whether the data come from experimental, quasi-experimental, or survey sources.
4. Understand the strengths and weaknesses of different methods for gaining evidence about accounting issues.

Assessment

Assessment will be based on the following:
(a) Presentation 10%
(b) Participation 10%
(c) Critiques (2x10%) 20%
(d) Assignment One 20%
(e) Assignment Two 40%

Class Times

Monday 12.40pm – 2:30 pm in RLWY 315.

Tutorials

None

Terms Requirements

None

Presentations

Each student will make two group presentations on papers to be assigned by the lecturers from the list of readings for the course. Your group should prepare a précis of the article to be presented (1-2 pages) and distribute it to other members of the class and to the lecturer by noon on the Monday before presentation.

Critiques & Assignments

There will be four pieces of assessment due in class on the dates shown.
Critique One (due 10th March).
Critique Two (due 24th March).
Assignment One (due 21st April).
Assignment 2 (9th June; to be confirmed).

Course Materials and Additional Handouts

A fee will be charged for course materials.
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Lecturer</th>
<th>Topic</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>27 February</td>
<td>KD</td>
<td>Reading and understanding research</td>
</tr>
<tr>
<td>2</td>
<td>6 March</td>
<td>KD</td>
<td>Philosophy of science</td>
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<tr>
<td>3</td>
<td>13 March</td>
<td>KD</td>
<td>Philosophy of science (cont)</td>
</tr>
<tr>
<td>4</td>
<td>20 March</td>
<td>KD</td>
<td>Experimental design</td>
</tr>
<tr>
<td>5</td>
<td>27 March</td>
<td>KD</td>
<td>Experimental design (cont) &amp; survey methods</td>
</tr>
<tr>
<td>6</td>
<td>3 April</td>
<td>KD</td>
<td>Survey methods (cont)</td>
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<tr>
<td>7</td>
<td>24 April</td>
<td>WK</td>
<td>Empirical Research in Accounting – Introduction to Quantitative Methods</td>
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<tr>
<td>8</td>
<td>1 May</td>
<td>WK</td>
<td>Empirical Research in Accounting – Designing a Study</td>
</tr>
<tr>
<td>9</td>
<td>8 May</td>
<td>WK</td>
<td>Empirical Research in Accounting – Types of Data and Appropriate Analytical Tools</td>
</tr>
<tr>
<td>10</td>
<td>15 May</td>
<td>WK</td>
<td>Empirical Research in Accounting – Choice of Methods</td>
</tr>
<tr>
<td>11</td>
<td>22 May</td>
<td>WK</td>
<td>Field Study, Questionnaire Design and Interview Methods</td>
</tr>
<tr>
<td>12</td>
<td>29 May</td>
<td>WK</td>
<td>Case studies and Qualitative Methods</td>
</tr>
</tbody>
</table>
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.

Plagiarism

Victoria University defines plagiarism as the copying of ideas, organisation, wording or anything else from another source without appropriate reference or acknowledgement so that it appears to be one’s own work. This includes published and unpublished work, the Internet and the work of other students and staff. Plagiarism is an example of misconduct in the Statute of Student Conduct. Students who have plagiarised are subject to a range of penalties under the Statute. See the website: www.vuw.ac.nz/policy/StudentConduct.

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, the following staff members will either help you directly or quickly put you in contact with someone who can.

<table>
<thead>
<tr>
<th>Staff</th>
<th>Faculty</th>
<th>Room number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sue Dover</td>
<td>Student Support Coordinator, FHSS</td>
<td>2 Wai-te-ata Road</td>
</tr>
<tr>
<td>Kirstin Harvey</td>
<td>Law</td>
<td>Old Gvt Building room 103</td>
</tr>
<tr>
<td>Liz Richardson</td>
<td>Science and Architecture and Design</td>
<td>Cotton Building room 150</td>
</tr>
</tbody>
</table>

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.
READING

This list is likely to evolve somewhat during the course, particularly as new articles come to hand. Copies will be provided. You should read all articles before the assigned class unless otherwise advised.

1: Reading and understanding research

NA

2: Philosophy of science


Chapters 1 to 6

3: Philosophy of science (cont)


Chapters 7 to 13

4: Experimental design


Chapters 1 to 3.

5: Experimental Design (cont) & Survey Methods

TBA

6: Survey Methods (cont)

TBA

7: Empirical Research in Accounting – Introduction to Quantitative Methods


8: Empirical Research in Accounting – Designing a Study


9: Empirical Research in Accounting – Types of Data and Appropriate Analytical Tools


10: Empirical Research in Accounting – Choice of Methods


11: Field Study, Questionnaire Design and Interview Methods


12: Case studies and Qualitative Methods


ACCY 401 Marking Schedule for Presentations

EACH STUDENT IN THE GROUP WILL RECEIVE THE SAME MARK

Student’s Name:

Paper presented:

<table>
<thead>
<tr>
<th>Presentation quality</th>
<th>Possible %</th>
<th>Your Mark %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strength of opening</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Pitched at appropriate level</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Adherence to time limits</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Appropriate use of visual aids</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Contact with audience</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Strength of close</td>
<td>5</td>
<td></td>
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<table>
<thead>
<tr>
<th>Content quality</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Clarity and correctness of research context and findings</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>Clarity and correctness of description of methodology</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incisiveness of analysis of methodology</td>
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<td></td>
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</tbody>
</table>

OR

<table>
<thead>
<tr>
<th>Clarity of interpretation and depth of understanding of authors ideas</th>
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</thead>
<tbody>
<tr>
<td>Insightfulness of analysis and originality of ideas</td>
</tr>
<tr>
<td>Application of the ideas to other research or experiences</td>
</tr>
<tr>
<td>Appropriate, justified conclusions drawn</td>
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<tr>
<td>Discussion questions handled well</td>
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</tbody>
</table>

TOTAL 100%