

SCHOOL OF ACCOUNTING & COMMERCIAL LAW

**ACCY 421: ACCOUNTING RESEARCH
METHODOLOGY – INTERPRETIVE AND CRITICAL
THEORY**

Trimester One 2006

COURSE OUTLINE

Contact Details

<i>Lecturers</i>	Professor Judy Brown Email:	RH 621 Judy.Brown@vuw.ac.nz	Phone: 463 5233 Ext. 7054
	David Carter Email:	RH 727 David.Carter@vuw.ac.nz	Phone: 463 5233 Ext. 7009
<i>Course Coordinator</i>	Academic – Professor Judy Brown		
<i>Administrative</i>	Jan May Email:	RH 708 Janet.May@vuw.ac.nz	Phone: 463 7465

Class Times and Room Numbers

Seminar Time: Thursday 8.30-10.20am in RWW 315

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.

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.

Required Text and 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.

Assessment Requirements

(See below for further details.)

Assessment will be based on the following:

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

Penalties – 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).

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 22 May

Critically evaluate the following statement:

“There is no one thing, nor even a set of things, which research *is*. It is obviously a complex phenomenon. It cannot be reduced to any kind of essential quality.”

Expected length: 5,000 words.

Seminar Programme

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

Week 1: Mar 2
(JB)

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 9
(JB)

The Research Process

Crotty (1998) - Chapter 1

Week 3: Mar 16
(JB)

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 23
(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: Mar 30
(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.

Week 6: Apr 6
(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 27
(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: May 4
(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 11
(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 18
(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 25 **Postmodernism**
(DC)

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: June 1 **Research Choices**
(JB & DC)

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.

Faculty of Commerce and Administration Offices

Railway West Wing (RWW) - FCA Student Administration Office

The Student Administration Office is located on the ground and first floors of the Railway West Wing. The ground floor counter is the first point of contact for general enquiries and FCA forms. Student Administration Advisers are available to discuss course status and give further advice about FCA qualifications. To check for opening hours call the office on (04) 463 5376.

Easterfield (EA) - FCA/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce & Administration and Law is situated in the Easterfield Building - it includes the ground floor reception desk (EA005) and offices 125a to 131 (Level 1). The office is available for the following:

- Duty tutors for student contact and advice.
- Information concerning administrative and academic matters.
- FCA Student Administration forms (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

Check with the Student Administration Office for opening times (04) 463 5376.

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.

Manaaki Pihipihinga Maori and Pacific Mentoring programme (Faculties of Humanities and Social sciences and Commerce and Administration).

- **What:** Academic Mentoring for Maori and Pacific students studying at all levels in the above faculties. Weekly sessions for an hour with a mentor to go over assignments and any questions from tutorials or lectures. Registered students can use the faculty's study rooms and computer suite at any time at Kelburn and Pipitea.
- Mature student and Post grad network

If you would like to register as a mentor or mentee please contact the coordinator.

Where:

Melissa Dunlop
Programme Coordinator
Room 109 D
14 Kelburn Parade: back courtyard
Ph: (04) 463 6015
Email: Maori-Pacific-Mentoring@vuw.ac.nz

Please Note: A mentoring room will also be running at Pipitea Campus starting January. Please contact the Programme Coordinator for details.