

## SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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### ACCY 401 Methodology in Accounting

Trimester 1, 2008

#### COURSE OUTLINE

##### Contact Details

###### Lecturers

	Office	Telephone
Professor Keitha Dunstan	RH 706	Phone: 463 6957; Ext. 6957
Email: <a href="mailto:keitha.dunstan@vuw.ac.nz">keitha.dunstan@vuw.ac.nz</a>		
Professor Tony van Zijl	RH 606	Phone: 463 5329; Ext 5329
Email: <a href="mailto:tony.vanzijl@vuw.ac.nz">tony.vanzijl@vuw.ac.nz</a>		

*Course Coordinator* Academic – Keitha Dunstan

*Administrative* Michelle Sainsbury      RH 708      Phone: 463 7465; Ext 7465  
Email: [michelle.sainsbury@vuw.ac.nz](mailto:michelle.sainsbury@vuw.ac.nz)

##### Class Time and Room Number

Seminar Time: Monday 12.30 – 3.30 pm, RH LT3

##### Course Objectives

By the end of the course students 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.
5. Understand the structure of a theory and the different approaches to evaluation of theories.

## Course Content

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.

## Required Text and Course Materials

The text for the course is:

Chalmers, A., *What is this Thing Called Science: An Assessment of the Nature and Status of Science and Its Methods*, (Open University Press, Third Edition, 1999 (rep 2004)). Copies of this text may be purchased from the Victoria University.

Additional readings will also be assigned.

## Assessments

Assessment will be based on the following:

(a) Participation	10%
(b) Assignment One	15%
(c) Assignment Two	15%
(d) Research Proposal	30%
(e) Examination	30%

## Course Materials and Handouts

A fee will be charged for course materials.

## Lecture Outline

Week	Date	Lecturer	Topic
1	Mon, 25 February	KD	Introduction
2	Mon, 3 March RWW 102	KD	Understanding Research, Part 1
3	Tue, 4 March 11:30 -1:30, RWW 102	KD	Understanding Research, Part 2
4	Mon, 10 March	KD	Research methods in Accounting
5	TBA	KD	Use of quantitative methods in accounting research, Part 1
6	Mon, 17 March	KD	Use of quantitative methods in accounting research, Part 2
	Mon, 24 March		No class
	Mon, 31 March		No class
	Mon, 7 April		No class
7	Mon, 28 April	TvZ	Science as Knowledge
8	Tue, 29 April 11:30 – 1:30, RWW 501	TvZ	Observation and Experiments
9	Mon, 5 May	TvZ	Source of Theories
10	Mon, 12 May	TvZ	Sophisticated Falsificationism
11	Mon, 19 May	TvZ	Paradigms and Research Programmes
12	Mon, 26 May	TvZ	Against Method

## Readings

TBA

**Faculty of Commerce and Administration Offices****Railway West Wing (RWW) - FCA Student and Academic Services Office**

The Faculty's Student and Academic Services 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 Student and Academic Services Office on (04) 463 5376.

**Easterfield (EA) - FCA/Education/Law Kelburn Office**

The Kelburn Campus Office for the Faculties of Commerce and Administration, Education 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.
- Forms for FCA Student and Academic Services (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

**General University Policies and Statutes**

Students should familiarise themselves with the University's policies and statutes, particularly the Assessment Statute, the Personal Courses of Study Statute, the Statute on Student Conduct and any statutes relating to the particular qualifications being studied; see the Victoria University Calendar or go to [www.vuw.ac.nz/policy](http://www.vuw.ac.nz/policy).

For information on the following topics, go to the Faculty's website [www.vuw.ac.nz/fca](http://www.vuw.ac.nz/fca) under Important Information for Students:

- Academic Grievances
- Academic Integrity and Plagiarism
- Student and Staff Conduct
- Meeting the Needs of Students with Impairments
- Student Support

**Manaaki Pihipihinga Programme**

Manaaki Pihipihinga is an academic mentoring programme for undergraduate Māori and Pacific students in the Faculties of Commerce and Administration, and Humanities and Social Sciences. Sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade (back courtyard), Room 109D, and Room 210, Level 2, Railway West Wing. There is also a Pacific Support Coordinator who assists Pacific students by linking them to the services and support they need while studying at Victoria. Another feature of the programme is a support network for Postgraduate students with links to Postgraduate workshops and activities around Campus.

For further information, or to register with the programme, email [manaaki-pihipihinga-programme@vuw.ac.nz](mailto:manaaki-pihipihinga-programme@vuw.ac.nz) or phone (04) 463 5233 ext. 8977. To contact the Pacific Support Coordinator, email [pacific-support-coord@vuw.ac.nz](mailto:pacific-support-coord@vuw.ac.nz) or phone (04) 463 5842.