

SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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

Trimester One 2008

COURSE OUTLINE

Contact Details

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Class Time and Room Number

Seminar Time: Thursday 9.30-12.30pm in RWW 413

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

Assessment will be based on the following:

Research Journal	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

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 research journal is worth 35% of your grade.

Essay

30%

Due Monday 19 May by 5 pm

Critically evaluate the following statement:

“Accounting ... is an art and not a science ...” (Yorston, 1947, 1)

Your essay should include specific reference to differences in the way positivist, interpretivist and critical accounting researchers might respond to this statement.

Expected length: 5,000 words.

Seminar Programme (note all references to Crotty 1988 refer to the course text)

Week 1: Feb 28 (DC and TH)	Introduction Blaxter, L., Hughes, C. & Tight, M. (1996), “Thinking About Research”, in <i>How to Research</i> , Buckingham, Open University Press, pp. 1-20.
Week 2: Mar 6 (TH)	The Research Process Crotty (1998) - Chapter 1
Week 3: Mar 13 (TH)	Approaches to Accounting Research Chua, W.F. (1986), “Radical Developments in Accounting Thought”, <i>The Accounting Review</i> , Vol. LXI No. 4, pp. 601-632.
Week 4: Mar 20 (DC)	Positivism - Points of Departure for Interpretive and Critical Inquiry Crotty (1998) - Chapter 2 Puxty, A.G. (1993), “The Received Wisdom”, in <i>The Social and Organizational Context of Management Accounting</i> , London, Academic Press, pp. 3-29.
Week 5: Mar 27 (DC)	Constructionism Crotty (1998) - Chapter 3 Morgan, G. (1988), “Accounting as Reality Construction: Towards a New Epistemology for Accounting Practice”, <i>Accounting, Organizations and Society</i> , Vol. 13 No. 5, pp. 477-485.

<p>Week 6: April 3 (DC)</p>	<p>Interpretivism</p> <p>Crotty (1998) – Chapters 4 and 5</p> <p>Puxty, A.G. (1993), “Closing In: Stories from Microsociology”, in <i>The Social and Organizational Context of Management Accounting</i>, London, Academic Press, pp. 52-74.</p> <p>Macintosh, N.B. (2002), “Literary Theory and Accounting”, in <i>Accounting, Accountants and Accountability - Poststructuralist Positions</i>, London, Routledge, pp. 23-53.</p>
<p>Week 7: April 10 (DC)</p>	<p>Theory and Practice</p> <p>Chua, W.F. (1986), “Theoretical Constructions of and by the Real”, <i>Accounting, Organizations and Society</i>, Vol. 11 No. 6, pp. 583-598.</p> <p>Lee, T.A. (1990). “A Systematic View of the History of the World of Accounting”, <i>Accounting, Business & Financial History</i>, Vol. 1 No. 1, pp. 73-107.</p>
<p>Week 8: May 1 (DC)</p>	<p>Theory and Practice</p> <p>Hines, R. (1989), “Financial Accounting: In Communicating Reality, We Construct Reality”, <i>Accounting, Organizations and Society</i>, Vol. 13 No. 3, pp. 251-261.</p> <p>Hines, R. (1990). “The FASB’s Conceptual Framework, Financial Accounting and the Maintenance of the Social World” <i>Accounting, Organizations and Society</i>, Vol. 16 No. 4, pp. 313-331</p>
<p>Week 9: May 8 (DC)</p>	<p>Critical Theory</p> <p>Crotty (1998) – Chapter 6</p> <p>Alvesson, M. & Deetz, S. (2000), “The Critical Tradition: Critical Theory and Postmodernism”, in <i>Doing Critical Management Research</i>, London, Sage, pp. 81-111.</p>

<p>Week 10: May 15 (DC)</p>	<p>Critical Theory</p> <p>Crotty (1998) – Chapter 7</p> <p>Welford, R. (1998), “Corporate Environmental Management, Technology and Sustainable Development: Postmodern Perspectives and the Need for a Critical Research Agenda”, <i>Business Strategy and the Environment</i>, Vol. 7, pp. 1-12.</p>
<p>Week 11: May 22 (DC)</p>	<p>Poststructuralism and Postmodernism</p> <p>Crotty (1998) - Chapter 9</p> <p>Arrington, C.E. & Watkins, A.L. (2002), “Maintaining 'Critical Intent' Within a Postmodern Theoretical Perspective on Accounting Research”, <i>Critical Perspectives on Accounting</i>, Vol. 13, pp. 139-157.</p> <p>Gioia, D.A. & Pitre, E. (1990), “Multiparadigm Perspectives on Theory Building”, <i>Academy of Management Review</i>, Vol. 15 No. 4, pp. 584-602.</p>
<p>Week 12: May 29 (DC)</p>	<p>Research Choices</p> <p>Crotty (1998) - Chapter 10</p> <p>Baker, C.R. & Bettner, M.S. (1997), “Interpretive and Critical Research in Accounting: A Commentary on its Absence from Mainstream Accounting Research”, <i>Critical Perspectives on Accounting</i>, Vol. 8, pp. 293-310.</p> <p>Laine, M. (2006). “Still the Kiss-of-Death?: A Personal Reflection on Encountering the Mainstream Paradigm as a PhD student”, <i>Social and Environmental Accounting Journal</i>, Vol. 26 No. 2, 9-13.</p>

Communication of Additional Information

Additional information will be posted onto Blackboard. It is essential that students have access to Blackboard throughout the course.

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.

For information on the following topics, go to the Faculty's website 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 or phone (04) 463 5233 ext. 8977. To contact the Pacific Support Coordinator, email pacific-support-coord@vuw.ac.nz or phone (04) 463 5842.