

SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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ACCY 401 Methodology in Accounting

Trimester One 2009

COURSE OUTLINE

Contact Details

Lecturers

	Office	Telephone
Professor Keitha Dunstan	RH 706	Phone: 463 6957
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Thu Phuong Truong	RH 615	Phone: 463 5233 (8961)
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Course Co-ordinator Professor Keitha Dunstan

Administrative Co-ordinator

Marina Dobrovolskaya	RH 708	Phone: 463 5775
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Class Time and Room Number

Seminar Time: Friday 12.40 – 15.30 pm, RWW 315

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

The text for the course is:

Chalmers, A. 1999, *What is this Thing Called Science: An Assessment of the Nature and Status of Science and Its Methods*, Open University Press, 3rd edition. Copies of this text may be purchased from Vicbooks.

Cook, T.D., and D.T. Campbell 1979, *Quasi-Experimentation: Design & Analysis Issues for Field Settings*. Copies will be supplied.

Additional readings will also be assigned to augment the class notes and for the student presentations. Copies will be supplied.

Recommended Additional References

The recommended additional references for the course are:

Kennedy, P. 2008, *A Guide to Econometrics*, Blackwell Publishing, 6th edition.

Gujarati, D., and D. Porter 2008, *Basic Econometrics*, McGraw-Hill, 5th edition.

Tabachnick, B.G., and L.S. Fidell, *Using Multivariate Statistics*, Allyn & Bacon – A Pearson Education Company, 5th edition.

Clark, M.J., and J.A. Randal 2004, *A First Course in Applied Statistics*, Pearson Education New Zealand, 1st edition.

Field, A. 2003, *Discovering Statistics Using SPSS for Windows*, Sage Publications, 1st edition.

Assessments

Assessment will be based on the following:

Item of Assessment	Weighting	Due date
Assignment 1	10%	Thursday, 9 April 2009
Assignment 2	25%	Friday, 29 May 2009
Presentation	10%	Friday, 5 June 2009
Research Proposal	25%	Friday, 12 June 2009
Take-home Examination	30%	Date decided in consultation with students

Course Materials and Handouts

A fee will be charged for course materials.

Lecture Outline

Week	Date	Lecturer	Topic	Readings
1	Fri, 6 March	KD	Introduction - What is research? - How to write a proposal?	
2	Fri, 13 March	TPT	Source of Theories	Chalmers 1 – 4
3	Fri, 20 March	KD	Falsification	Chalmers 5 – 7
4	Fri, 27 March	KD	Paradigms and Research Programmes	Chalmers 8 – 9
5	Fri, 3 April	KD	Against Method	Chalmers 10 – 16
6	Fri, 10 April	KD	Experimental Design	Cook and Campbell 1 – 3
MID-TERM BREAK				
7	Fri, 1 May	TPT	Basic Statistical Analysis	Class Notes Week 7
8	Fri, 8 May	TPT	Hypothesis Testing	Class Notes Week 8
9	Fri, 15 May	TPT	Databases and SPSS	Refer to the assigned paper and data files
10	Fri, 22 May	TPT	Classical normal linear regression model (CNLRM)	Class Notes Week 10
11	Fri, 29 May	TPT	Relaxing the assumption of the CNLRM	Class Notes Week 11
12	Fri, 5 Jun	KD/TPT	Student Presentations	Refer to the assigned papers

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.