

School of Accounting and Commercial Law

## **ACCY 401 METHODOLOGY IN ACCOUNTING**

Trimester One 2010

### **COURSE OUTLINE**

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#### **Names and Contact Details**

*Lecturers* Professor Ian Eggleton RH 706 Phone: 463 6957  
Email: [Ian.Eggleton@vuw.ac.nz](mailto:Ian.Eggleton@vuw.ac.nz)  
Office Hours: To be advised

Thu Phuong Truong RH 615 Phone: 463 5233 (8961)  
Email: [ThuPhuong.Truong@vuw.ac.nz](mailto:ThuPhuong.Truong@vuw.ac.nz)  
Office Hours: Tuesday 16.30pm – 17.30pm

*Course Coordinator* Professor Ian Eggleton

#### *Administrative Coordinator*

Danielle Van Resseghem RH 708 Phone: 463 7465  
Email: [Danielle.Vanresseghem@vuw.ac.nz](mailto:Danielle.Vanresseghem@vuw.ac.nz)  
Office Hours: Monday – Friday, 8.30am – 5.00pm.  
(Note: Office closed 10.30am – 10.45am and 3.30pm – 3.45pm).

#### **Trimester Dates**

Teaching Period: Monday 1<sup>st</sup> March – Friday 4<sup>th</sup> June 2010  
Study Period: Monday 7<sup>th</sup> June – Thursday 10<sup>th</sup> June 2010  
Examination Period: Friday 11<sup>th</sup> June – Wednesday 30<sup>th</sup> June 2010 (inclusive)

#### **Withdrawal from Courses:**

Information available via

**Withdrawal dates: Late withdrawals with Associate Dean (Students) permission**  
(See Section 8: Withdrawals - from the Personal Courses of Study Statute)  
<http://policy.vuw.ac.nz/Amphora!~~policy.vuw.ac.nz~POLICY~000000001743.pdf>

**Withdrawal dates: refunds:**  
<http://www.victoria.ac.nz/home/admisenrol/payments/withdrawalsrefunds.aspx>

**Class Times and Room Numbers**

Tuesday 13.40 – 16.30 pm, Railway West Wing – RWW 312

**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 post-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.

**Course Learning Objectives**

By the end of the course students should be able to

1. Read a typical accounting research article, understand and critique it.
2. Write a research proposal.
3. Use typical statistical approaches to hypothesis testing and estimation in accounting.
4. Understand different quantitative research methods for gaining evidence about accounting issues, and their strengths and weaknesses.
5. Understand approaches to analysing survey and experimental data.

**Course Delivery**

<b>Week</b>	<b>Date</b>	<b>Lecturer</b>	<b>Topic</b>	<b>Readings</b>
1	Tue, 2 March	TPT	Introduction What is research? How to write a proposal?	
2	Tue, 9 March	TPT	Basic statistical analysis Hypothesis testing	Refer to assigned readings
3	Tue, 16 March	TPT	Hypothesis testing Databases and SPSS	Refer to assigned readings
4	Tue, 23 March	TPT	Classical normal linear regression model (CNLRM)	Refer to assigned readings
5	Tue, 30 March	TPT	Relaxing the assumption of the CNLRM	Refer to assigned readings
<b>MID-TERM BREAK</b>				
6	Tue, 20 April	TPT	Student Presentations	Refer to the assigned papers
7	Tue, 27 April	IE	Elements of quantitative research design	Sekaran, Ch. 6
8	Tue, 4 May	IE	Designing and conducting surveys and interviews	Sekaran, Ch. 10
9	Tue, 11 May	IE	Measurement of variables: operational definition and scaling	Sekaran, Ch. 8
10	Tue, 18 May	IE	Measurement of variables: goodness of measures	Sekaran, Ch. 9
11	Tue, 25 May	IE	Data analysis tools for: (a) surveys (factor analysis); (b) moderating variables; and (c) intervening variables	Refer to assigned readings
12	Tue, 1 June	IE	Experiment and anova	Sekaran, Ch. 7

## **Expected Workload**

Workload obligations for this course are 10 hours per week for the 12 teaching weeks, 20 hours during the mid-trimester break and 10 hours during the study break.

## **Individual Work**

Collaboration on individual assignments is not allowed beyond general discussion as to the nature of the assignment question. Please **do not work** together to produce any written work and do not loan out your completed assignments and project.

## **Readings**

The text for the course is:

Sekaran, U. 2003, *Research methods for business: A skill building approach*, John Wiley and Sons USA, 4<sup>th</sup> edition. Copies of this text may be purchased from Vicbooks.

Additional readings will also be assigned to augment the lecture materials 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, 6<sup>th</sup> edition.

Gujarati, D., and D. Porter 2008, *Basic econometrics*, McGraw-Hill, 5<sup>th</sup> edition.

Tabachnick, B.G., and L.S. Fidell, *Using multivariate statistics*, Allyn & Bacon – A Pearson Education Company, 5<sup>th</sup> edition.

Clark, M.J., and J.A. Randal 2004, *A first course in applied statistics*, Pearson Education New Zealand, 1<sup>st</sup> edition.

Field, A. 2003, *Discovering statistics using SPSS for Windows*, Sage Publications, 1<sup>st</sup> edition.

Cresswell, J. W. 2008, *Research design: qualitative, quantitative and mixed methods approaches*, Thousand Oaks Sage, 3<sup>rd</sup> edition.

Denzin, N. K., and Y. S. Lincoln 2003, *The landscape of qualitative research*, Sage London, 2<sup>nd</sup> edition.

Denzin, N. K., and Y.S. Lincoln 2003, *Collecting and interpreting qualitative materials*, Sage London, 2<sup>nd</sup> edition.

Flick, U. 2002, *An introduction to qualitative research*, Sage London, 2<sup>nd</sup> edition.

Hair, J. E., R. E. Anderson, R. L. Tatham, and W. C. Black 1998, *Multivariate data analysis*, Prentice Hall New Jersey, 5<sup>th</sup> edition.

Silverman, D. 2005, *Doing qualitative research*, Sage London, 2<sup>nd</sup> edition.

## Assessment Requirements

Assessment will be based on the following:

Item of Assessment	Weighting	Due date
Participation	5%	N/A
Presentation	5%	Tuesday, 20 April 2010 – midnight
Assignment 1	25%	Friday, 7 May 2010 – midnight
Assignment 2	25%	Tuesday, 8 June 2010 – midnight
Test	40%	To be advised

*Note: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of FCA programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.*

### *Test*

The Test will examine topics to be advised in the lectures. The Test is closed book. You are advised to arrive early so that you are seated and ready to begin the test on time.

### *Assignment*

All assignments should be uploaded on Blackboard by midnight of the due date.

### **Penalties**

Assignments handed in after the deadline will **NOT BE MARKED**.

### **Mandatory Course Requirements**

**All** items of assessment must be completed.

### **Class Representative**

A class representative will be elected in the first class, and that person's name and contact details will be available to VUWSA, the Course Coordinator and the class. The class representative provides a communication channel to liaise with the Course Coordinator on behalf of students.

### **Communication of Additional Information**

Notices will be posted on **Blackboard** to which all students have access. **Urgent notices** will be circulated by email.

**For the following important information follow the links provided:**

**Academic Integrity and Plagiarism**

<http://www.victoria.ac.nz/home/study/plagiarism.aspx>

**General University Policies and Statutes**

<http://www.victoria.ac.nz/home/about/policy>

**AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support**

[http://www.victoria.ac.nz/home/about\\_victoria/avcacademic/Publications.aspx](http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx)

**Faculty of Commerce and Administration Offices**

<http://www.victoria.ac.nz/fca/studenthelp/>

**Manaaki Pihipihinga Programme**

[http://www.victoria.ac.nz/st\\_services/mentoring/](http://www.victoria.ac.nz/st_services/mentoring/)