

School of Accounting and Commercial Law

ACCY 401 METHODOLOGY IN ACCOUNTING

Trimester One 2011

COURSE OUTLINE

Names and Contact Details

Lecturers

Professor Ian Eggleton	RH 706	Phone: 027 563 6957
Email: Ian.Eggleton@vuw.ac.nz		
Office Hours: Book via Marita Lotz		Phone 463 5365
Dr Thu Phuong Truong	RH 615	Phone: 463 5233 (8961)
Email: ThuPhuong.Truong@vuw.ac.nz		
Office Hours: Thursday 3.30pm – 4.30pm		

Course Coordinator Professor Ian Eggleton

Administrative Coordinator

Danielle Van Resseghem RH 708 Phone: 463 7465
Email: 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 28th February – Friday 3th June 2011
Study Period: Monday 6th June – Thursday 9th June 2011
Examination Period: Friday 10th June – Wednesday 29th June 3rd 2011 (inclusive)

Withdrawal from Courses:

Your fees will be refunded if you withdraw from this course on or before **11 March 2011**.

The last date for withdrawal from this course is **14 May 2011**. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an ‘*Application for Associate Dean’s Permission to Withdraw Late*’ including supporting documentation. The application form is available from either of the Faculty’s Student Customer Service Desks.

Class Times and Room Numbers

Wednesday 9.30am – 12.20pm, Railway West Wing – RWW 315

Course Content

This course provides students with a solid understanding of research methodology for accounting research. The course focuses on accounting 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, and 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

Week	Date	Lecturer	Topic	Readings
1	Wed, 2 March	TPT	Introduction What is research? How to write a proposal.	
2	Wed, 9 March	TPT	Basic statistical analysis Hypothesis testing	Salvatore and Reagle, Ch. 2, 3 & 4
3	Wed, 16 March	TPT	Hypothesis testing Databases and SPSS	Salvatore and Reagle, Ch. 4 & 5
4	Wed, 23 March	TPT	Classical normal linear regression model (CNLRM)	Salvatore and Reagle, Ch. 6 & 7

5	Wed, 30 March	TPT	Relaxing the assumption of the CNLRM	Salvator and Reagle, Ch. 8 & 9
6	Wed, 6 April	TPT	Student Presentations	Refer to the assigned papers
7	Wed, 13 April	IE	Elements of quantitative research design	Sekaran, Ch. 6
MID-TERM BREAK				
8	Wed, 4 May	IE	Designing and conducting surveys and interviews	Sekaran, Ch. 10
9	Wed, 11 May	IE	Measurement of variables: operational definition and scaling	Sekaran, Ch. 8
10	Wed, 18 May	IE	Measurement of variables: goodness of measures	Sekaran, Ch. 9
11	Wed, 25 May	IE	Data analysis tools for: (a) surveys (factor analysis); (b) moderating variables; and (c) intervening variables	Refer to assigned readings
12	Wed, 1 June	IE	Experiments 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, unless specifically authorised by the lecturer. Please **do not work** together to produce any written work and do not loan out your completed assignments and project.

Readings

The two required texts for the course are:

Salvatore, D., and D. Reagle. 2011, *Statistics and Econometrics*. McGraw Hill, 2nd edition.

Sekaran, U. 2003, *Research methods for business: A skill building approach*, John Wiley and Sons USA, 4th edition.

Copies of these 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, 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.

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

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

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

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

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

Maykut. P., and R. Morehouse. 1994 (reprinted 2004). *Beginning qualitative research: A philosophic and practical guide*. RoutledgeFalmer.

Silverman, D. 2005, *Doing qualitative research*, Sage London, 2nd edition.

Assessment Requirements

Assessment will be based on the following:

Item of Assessment	Weighting	Due date
Participation	5%	N/A
Presentation	5%	Wednesday, 6 April 2011
Assignment 1	25%	Friday, 6 May 2011 – midnight
Assignment 2	25%	Friday, 3 June 2011 – 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.

Tests

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.

Assignments

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

Penalties

In fairness to other students, work submitted after the due date will incur a 5% penalty (of the maximum mark achievable for the assignment) each day late (1 hour through 24 hours equates to one day for the purpose of determining the number of days late).

Extensions may be granted with no penalty to those students who meet the University's aegrotat rules (e.g., medical certificate, family bereavement). If such a situation arises please contact the course convenor as soon as possible.

Mandatory Course Requirements

All items of assessment must be completed and submitted by the due date.

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

Find key dates, explanations of grades and other useful information at

www.victoria.ac.nz/home/study

Find out about academic progress and restricted enrolment at

<http://www.victoria.ac.nz/home/study/academic-progress.aspx>

The University's statutes and policies are available at www.victoria.ac.nz/home/about/policy, except qualification statutes, which are available via the Calendar webpage at

<http://www.victoria.ac.nz/home/study/calendar.aspx> (See Section C).

Further information about the University's academic processes can be found on the website of the Assistant Vice-Chancellor (Academic) at

www.victoria.ac.nz/home/about_victoria/avcacademic/default.aspx

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

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/