

SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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

Trimester One 2011

COURSE OUTLINE

Contact Details

<i>Lecturers</i>	Professor Judy Brown Email:	RH 621 Judy.Brown@vuw.ac.nz	Phone: 463 5233 Ext. 7054
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Course Coordinator Academic – Judy Brown

Administrator Danielle Van Resseghem
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Trimester Dates

Monday 28 February – Friday 3 June

Class Time and Room Number

Teaching Period: Monday 28 February – Friday 3rd June

Study Period: Monday 6 June – Thursday 9 June

Examination Period: Friday 10 June – Saturday 2 July (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 11 March 2011.
2. The standard 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.

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.

Course Learning 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.

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%

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.

Examinations

Students who enrol in courses with examinations are obliged to attend an examination at the University at any time during the formal examination period.

The final examination for this course will be scheduled at some time during the period from **Examination Period:** Friday 10 June – Saturday 2 July (inclusive)

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 (400-500 words). 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 23 May by 5pm

Critically evaluate the following statement:

“Accounting researchers should focus on what *is*; they have no business delving into normative questions about what *should* be.”

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: Mar 1 (JB)	Introduction Blaxter, L., Hughes, C. & Tight, M. (1996), “Thinking About Research”, in <i>How to Research</i> , Buckingham, Open University Press, pp. 1-20.
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Week 2: Mar 8 (JB)	<p>The Research Process</p> <p>Crotty (1998) - Chapter 1</p>
Week 3: Mar 15 (JB)	<p>Approaches to Accounting Research</p> <p>Chua, W.F. (1986), “Radical Developments in Accounting Thought”, <i>The Accounting Review</i>, Vol. LXI No. 4, pp. 601-632.</p>
Week 4: Mar 22 (PM)	<p>Positivism - Points of Departure for Interpretive and Critical Inquiry</p> <p>Crotty (1998) - Chapter 2</p> <p>Puxty, A.G. (1993), “The Received Wisdom”, in <i>The Social and Organizational Context of Management Accounting</i>, London, Academic Press, pp. 3-29.</p>
Week 5: Mar 29 (PM)	<p>Constructionism</p> <p>Crotty (1998) - Chapter 3</p> <p>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 5 (PM)	<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>
Week 7: Apr 12 (JB)	<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>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 8: May 3 (JB)</p>	<p>Theory and Practice</p> <p>Hines, R. (1988), “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. (1991), “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 10 (JB)</p>	<p>Critical Theory</p> <p>Crotty (1998) – Chapter 6</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 10: May 17 (PM)</p>	<p>Critical Theory</p> <p>Crotty (1998) – Chapter 7</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 11: May 24 (PM)</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>Week 12: May 31 (PM)</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>

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

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

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/