

School of Accounting and Commercial Law

## **ACCY 401 METHODOLOGY IN ACCOUNTING**

Trimester One 2012

### **COURSE OUTLINE**

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<b>Names and Contact Details</b>		<b>Office</b>	<b>Telephone</b>
<i>Course Coordinator &amp; Lecturer</i>	Ian Eggleton <a href="mailto:Ian.Eggleton@vuw.ac.nz">Ian.Eggleton@vuw.ac.nz</a> Office Hours: TBA	RH 706	027 563 6957
<i>Lecturer</i>	Thu Phuong Truong <a href="mailto:ThuPhuong.Truong@vuw.ac.nz">ThuPhuong.Truong@vuw.ac.nz</a> Office Hours: TBA	RH 615	463 5233-8961
<i>Course Administrator</i>	Rebekah Sage <a href="mailto:Rebekah.Sage@vuw.ac.nz">Rebekah.Sage@vuw.ac.nz</a> Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 708	463 7465

#### **Trimester Dates**

Teaching Period: Monday 5 March – Friday 15 June

#### **Withdrawal from Course**

1. Your fees will be refunded if you withdraw from this course on or before **Friday 16 March 2012**.
2. The standard last date for withdrawal from this course is **Friday 18 May**. 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**

Seminars: Tuesday, 9.30am-12.20pm  
RWW 129, Railway West Wing, Pipitea Campus  
As advised below in Course Delivery

Labs: Tuesday, 1:40pm-4:30pm  
RWW 402, Railway West Wing, Pipitea Campus  
As advised below in Course Delivery

## **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 and correctly interpreting the results.

## **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, give or make available on the web your completed assignments and project.

## Course Delivery

Week	Date	Seminar Session (Ian)	Readings	Lab Session (Phuong)	Readings
1	6 March	An introduction to qualitative and quantitative research: Comparing two research paradigms.	Seminar Notes S&B: C 2, 3, 4 & 5		
2	13 March	Interview guides & schedules. Surveys and methods of gathering data there from.  Measurement of variables: Operational definitions.	Seminar Notes S&B: C 8  Seminar Notes S&B: C 7	Databases; SPSS; Endnote; Basic statistical analysis	Lab Notes Additional Readings S&B: C 10
3	20 March	Measurement of variables & Tests of goodness: scaling, reliability & validity.	Seminar Notes S&B: C 7	Data Transformation  Hypothesis Testing	Lab Notes Additional Readings S&B: C 4, 5, 11 & 12
4	27 March	Cross sectional survey data analysis and interpretation demonstrating the use of factor analysis, intervening variables and structural equation modelling.	Seminar Notes S&B: C 4  Eggleton, Silalahi, Chong & Kober (Working paper)	Regression Analysis	Lab Notes Additional Readings S&B: C 12
5	3 April	Cross sectional survey data analysis and interpretation demonstrating the use of hierarchical regression analysis, moderating variables & interaction terms.	Seminar Notes Chong & Eggleton	Other statistical analysis techniques – Part 1	Lab Notes Additional Readings
<b>Mid Trimester Break</b>					
6	24 April	Experiments, Analysis of variance and the graphical representation of multi-dimensional data.	Seminar Notes Eggleton, Knipping & McCullough (Working paper)	Other statistical analysis techniques – Part 2	Lab Notes Additional

					Readings
7	1 May	Class Presentations (Phuong)	Papers to be assigned		
8-11	8-29 May	Work on Assignments 2 & 3.			S&B: C 14
12	5 June	Class Presentations re Assignment 3.			

## Readings

The required texts for the course are:

Sekaran, U. and Bougie, R. 2009, *Research methods for business: A skill building approach*, John Wiley and Sons USA, 5<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.

## Additional Readings

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.

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

Salvatore, D., and D. Reagle. 2011, *Statistics and Econometrics*. McGraw Hill, 2<sup>nd</sup> edition.

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

## Assessment Requirements

Item of Assessment	Weighting	Due date
Participation	5%	N/A
Presentation	5%	Tuesday, 1 May 2012 – in class
Assignment 1	15%	Monday, 23 April 2012 – 2.00pm
Assignment 2	10%	Friday, 18 May 2012 – 2.00pm
Assignment 3	25%	Friday, 8 June 2012 – 2.00pm
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 deposited in hard copy in the ACCY401 Assignment Box located on the Mezzanine Floor, Rutherford House.

### Quality Assurance 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 Friday 15 June – Wednesday 4 July (inclusive).

## 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 made 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.

### **Use of Turnitin**

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <http://www.turnitin.com>. Turnitin is an on-line plagiarism prevention tool which compares submitted work with a very large database of existing material. At the discretion of the Head of School, handwritten work may be copy-typed by the School and subject to checking by Turnitin. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

**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](http://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](http://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](http://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](http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx)

**Faculty of Commerce and Administration Offices**

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

**Te Putahi Atawhai**

**Maori and Pacific Mentoring Programme**

<http://www.victoria.ac.nz/tpa/>