

School of Accounting and Commercial Law

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

Trimester One 2012

### **COURSE OUTLINE**

---

<b>Names and Contact Details</b>	<b>Office</b>	<b>Telephone</b>
<i>Course Coordinator &amp; Lecturer</i> Judy Brown <a href="mailto:Judy.Brown@vuw.ac.nz">Judy.Brown@vuw.ac.nz</a> Office Hours: TBA	RH 621	463 5233 Ext. 7054
<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 8 June

Study Period: Monday 11 June – Thursday 14 June

Examination Period: Friday 15 June – Wednesday 4 July (inclusive)

#### **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**

Monday, 9.30-12.20pm

RWW 129, Railway West Wing, Pipitea Campus

## 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. The following is an indicative schedule for the order of coverage (note all references to Crotty 1988 refer to the course text).

Week 1: Mar 5	<b>Introduction</b> Blaxter, L., Hughes, C. & Tight, M. (1996), "Thinking About Research", in <i>How to Research</i> , Buckingham, Open University Press, pp. 1-20.
Week 2: Mar 12	<b>The Research Process</b> Crotty (1998) - Chapter 1
Week 3: Mar 19	<b>Approaches to Accounting Research</b> Chua, W.F. (1986), "Radical Developments in Accounting Thought", <i>The Accounting Review</i> , Vol. LXI No. 4, pp. 601-632.
Week 4: Mar 26	<b>Positivism - Points of Departure for Interpretive and Critical Inquiry</b> Crotty (1998) - Chapter 2  Puxty, A.G. (1993), "The Received Wisdom", in <i>The Social and Organizational Context of Management Accounting</i> , London, Academic Press, pp. 3-29.
Week 5: April 2	<b>Constructionism</b> Crotty (1998) - Chapter 3  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.
Week 6: April 23	<b>Interpretivism</b> Crotty (1998) – Chapters 4 and 5  Ahrens, T. & Chapman, C.S. (2007). "Theorizing Practice in Management Accounting Research", in <i>Handbook of Management Accounting Research</i> , Edited by C.S. Chapman, A.G. Hopwood and M.D. Shields, Oxford, Elsevier, pp.99-112.  Yanow, D. (2007), "Interpretation in Policy Analysis: On Methods and Practice", <i>Critical Policy Studies</i> , Vol. 1, No. 1, pp. 109-121.

<p>Week 7: April 30</p>	<p><b>Theory and Practice</b>  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. &amp; Pitre, E. (1990), “Multiparadigm Perspectives on Theory Building”, <i>Academy of Management Review</i>, Vol. 15 No. 4, pp. 584-602.</p> <p>Parker, L., Guthrie, J. &amp; Linacre, S. (2011), “The Relationship Between Academic Accounting Research and Professional Practice”, <i>Accounting, Auditing and Accountability Journal</i>, Vol. 24 No. 1, pp. 5-14.</p>
<p>Week 8: May 7</p>	<p><b>Critical Inquiry</b>  Crotty (1998) – Chapter 6</p> <p>Archel, P., Husillos, J. &amp; Spence, C. (2011). “The Institutionalisation of Unaccountability: Loading the Dice of Corporate Social Responsibility Discourse”, <i>Accounting, Organizations and Society</i>, Vol. 36 No. 6, pp. 327-343.</p>
<p>Week 9: May 14</p>	<p><b>Critical Inquiry</b>  Crotty (1998) – Chapter 7</p> <p>Alvesson, M. &amp; 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 10: May 21</p>	<p><b>Postmodernism and poststructuralism</b>  Crotty (1998) - Chapter 9</p> <p>Arrington, C.E. &amp; Watkins, A.L. (2002), “Maintaining 'Critical Intent' Within a Postmodern Theoretical Perspective on Accounting Research”, <i>Critical Perspectives on Accounting</i>, Vol. 13 No. 2, pp. 139-157.</p> <p>Howarth, D. (2009), “Power, Discourse, and Policy: Articulating a Hegemony Approach to Critical Policy Studies”, <i>Critical Policy Studies</i> Vol. 3, Nos. 3-4, pp. 309-335.</p>
<p>Week 11: May 28</p>	<p><b>Research Choices</b>  Crotty (1998) - Chapter 10</p> <p>Baker, C.R. &amp; 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 No. 4, 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>

## 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.

## Course Delivery

The course will be delivered through weekly seminars based on lecture material, discussion of set readings and research journal assignments (see below). Students are expected to attend all classes, read assigned materials and participate fully in discussions.

## Expected Workload

The average weekly workload for ACCY 421 is estimated at 12 hours. This includes attendance at seminars, reading assigned material and revision.

## Readings

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 (two hours)	35%

## **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 discussions. The research journal is worth 35% of the final grade.

## **Essay**

30%

Due: Tuesday 5 June by 5pm

Critically evaluate the following statement:

“In summary, the role of the accounting academic remains as one of critiquing, challenging, and engaging in debate. That is as important as producing practically useful research” (Parker, Guthrie and Linacre, 2011, p.8).

Your essay should include specific reference to differences in the way positivist, interpretivist and critical accounting researchers might respond to this statement.

Word limit: 5,000 words.

## 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 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.

### **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**

Additional information will be given in seminars and may be posted on Blackboard.

### **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/avcademic/default.aspx](http://www.victoria.ac.nz/home/about_victoria/avcademic/default.aspx)

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

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