

School of Accounting and Commercial Law

ACCY 401 METHODOLOGY IN ACCOUNTING

Trimester 1, 2014

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Ian Eggleton ian.eggleton@vuw.ac.nz Office Hours: By appointment	RH 706	027 563 6957
<i>Lecturer</i>	Martien Lubberink martien.lubberin@vuw.ac.nz Office Hours: TBA	RH 702	463 5968
<i>Course Administrator</i>	Lisa Lowe lisa.lowe@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 708	463 7465

If you believe your performance in this course regarding any of the specified mandatory course requirements is impeded by unforeseeable events (or circumstances such as sickness, bereavement of a close relative or other such personal difficulties), you should contact the course coordinator by email as soon as is reasonably possible. **Do not delay this until the end of the course or until after final results are posted.**

Trimester Dates

Teaching Period: Monday 3 March – Friday 6 June
Final Test Date: Monday 9 June TBC

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 14 March 2014.
2. The standard last date for withdrawal from this course is Friday 16 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 8.30am – 11.30am

Weeks 1- 6: Railway West Wing, RWW 314, Pipitea Campus

Weeks 7-12: Railway West Wing, RWW 402, Pipitea Campus

Course Delivery

This course provides students with a solid understanding of quantitative research methodology for accounting research. The course topics are presented later in the course outline (see p5). The course is delivered via a weekly seminar comprising lectures, class discussion, individual and group activities.

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.

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.

Prescription

Methodological examination of theoretical and empirical 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 and present 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 of discovering data and preparing data for research purposes.
6. Understand approaches to analysing survey and archival data and correctly interpreting the results.

Course Content:

An overview of this can be found on page 5.

Change in course content from 2013

In the several years prior to 2013 this course comprised an introduction to various scientific research designs (week 1 – 6) and the use of databases for capital markets oriented research (weeks 7 – 12). In 2013, due to staffing changes, content for weeks 7 – 12 was changed to experimental designs. Due to more recent staffing changes, content for weeks 7 – 12 has returned to its former focus on database usage.

Readings

The required texts for the course are:

- Sekaran, U. and Bougie, R. 2013, *Research methods for business: A skill building approach*, John Wiley and Sons USA, **6th edition**.

- Cascino et al. 2014 *The use of information by capital providers*, ICAS and European Financial Reporting Advisory Group (2013). ISBN 978-1-909883-00-0.

Copies of Sekaran and Bougie 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. Cascino et al. (2013) is available publicly and will be made available via BlackBoard. In addition, the texts mentioned in the course schedule are required readings as well: these will be made available via Blackboard.

It is recommended you also read:

- Maykut, P. & Moorehouse, R. *Beginning Qualitative Research*, Routledge-Falmer c1-7 on course reserve.
- John Y. Campbell, Andrew W. Lo, & A. Craig MacKinlay. *The Econometrics of Financial Markets*, Publisher: Princeton University Press ISBN: 1400830214

Materials and Equipment

Sessions 7-12 will be taught in a computer lab to familiarize you with the databases that the VUW business school offers. Access to WRDS (Wharton Research Data Services) is a course requirement; signing up for this data service will take place during the first weeks of the course. Instructions on how to sign up will be given during the lecture in either week 3 or 4.

Assessment

From Trimester 1, 2014, a revised Assessment Handbook will apply to all VUW courses: see <http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf>.

In particular, there will be a new grade scheme, in which the A+ range will be 90-100% and 50-54% will be a C-.

Item of Assessment	Weighting	Due date
Presentation	5%	3 June (TBC)
Assignment 1	15%	7 April
Assignment 2	15%	19 May
Assignment 3	25%	3 June
Test	40%	9 June (TBC)

Details of each item of assessment will be provided in class.

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 by 2pm.

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.

Use of Turnitin

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine 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 submitted to Turnitin. A copy of submitted materials will be retained 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.

Mandatory Course Requirements

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

If you cannot complete an assignment or sit a test or examination, refer to www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

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.

Student feedback

Student feedback on University courses may be found at www.cad.vuw.ac.nz/feedback/feedback_display.php

Link to general information

For general information about course-related matters, go to www.victoria.ac.nz/vbs/studenthelp/general-course-information

Note to Students

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 academic audit. The findings may be used to inform changes aimed at improving the quality of VBS programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.

Tentative Course Schedule for ACCY 401

Week No:	Class Day	Topic	Readings	Assignment Due Date	Lecturer
1	3 March	An introduction to qualitative and quantitative research: Comparing two research paradigms. Research Proposal Structure.	S&B: C 2-5 Seminar Notes M&M: 1-3		Eggleton
2	10 March	Interview guides & schedules. Surveys and methods of gathering data therefrom.	S&B: C 7, C 9 Seminar Notes M&M: 4-7		Eggleton
3	17 March	Measurement of variables: Operational definitions.	S&B: C 11 Seminar Notes		Eggleton
4	24 March	Measurement of variables & tests of goodness: scaling, reliability & validity.	S&B: C 12 Seminar Notes		Eggleton
5	31 March	Cross sectional survey data analysis and interpretation demonstrating the use of hierarchical regression analysis, moderating variables & interaction terms.	Seminar Notes Chong & Eggleton (2007) C 14		Eggleton
6	7 April	Cross sectional survey data analysis and interpretation demonstrating the use of factor analysis, intervening variables and structural equation modelling.	Eggleton, Silalahi, Chong & Kober (Working paper) S&B: C 4, C 15 Seminar Notes	Assign 1: Due 7 April	Eggleton
7	14 April	Introduction to VUW SACL subscribed databases	Cascino et al (2013)(BB) S&B: C 11-12		Lubberink
<i>Mid-Trimester Break 21 April – 4 May</i>					
8	5 May	Event Study Methodology	Ball & Brown (1968) (BB) CLM: 1 & 4 S&B: C 14		Lubberink
9	12 May	Value Relevance Studies	Barth, Beaver, Landsman (2001) (BB) S&B: C 15		Lubberink
10	19 May	Conservatism - Dealing with Pooled data	Ball, Kothari, Robin (2000)(BB) S&B: C 16	Assign 2: Article Discussion Due 19 May	Lubberink
11	26 May	Size, Risk, Leverage - Endogeneity Concerns.	Bhagat, Bolton, Lu (2012)(BB)		Lubberink
12	(TBC)	Present your research and make constructive comments	Kothari (2001)(BB)	Assign 3: Presentation Research Paper Due 3 June	Lubberink
				Final Test 9 June (TBC)	

BB Blackboard
CLM Campbell, Lo & MacKinlay. *The Econometrics of Financial Markets*
M&M Maykut and Moorehouse.
S&B Sekaran and Bougie.

*Class on different day as 2nd June Queens Birthday, you will be notified in class of the time and day.
