

School of Accounting and Commercial Law

ACCY 421 ACCOUNTING RESEARCH METHODOLOGY

Trimester 1, 2014

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Judy Brown judy.brown@vuw.ac.nz Office Hours: TBA	RH 621	463 5233 Ext. 7054
<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

Trimester Dates

Teaching Period: Monday 3rd March – Friday 6th June
Study Period: Monday 9th June – Thursday 12th June
Examination Period: Friday 13th June – Wednesday 2nd July (inclusive)

Withdrawal from Course

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

Friday 12.40 – 3.30pm
Railway West Wing, RWW 314, Pipitea Campus

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.

Prescription

This course examines the philosophical basis of social science methodologies within the specific context of the accounting and commercial law disciplines.

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 Content

Week 1: Mar 7	Introduction Blaxter, L., Hughes, C. & Tight, M. (2001), "Thinking About Research", in <i>How to Research</i> , 2 nd ed., Buckingham, Open University Press, pp. 1-20.
Week 2: Mar 14	The Research Process Crotty (1998) - Chapter 1
Week 3: Mar 21	Approaches to Accounting Research Chua, W.F. (1986), "Radical Developments in Accounting Thought", <i>The Accounting Review</i> , Vol. LXI No. 4, pp. 601-632.
Week 4: Mar 28	Positivism - Points of Departure for Interpretive and Critical Inquiry 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 4	Constructionism 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 11	<p>Interpretivism</p> <p>Crotty (1998) – Chapters 4 and 5</p> <p>Milne, M.J., Tregidga, H. & Walton, S. (2009). “Words not Actions! The Ideological Role of Sustainable Development Reporting”, <i>Accounting, Auditing & Accountability Journal</i>, Vol. 22 No. 8, pp. 1211-1257.</p> <p>Yanow, D. (2014). “Thinking Interpretively: Philosophical Presuppositions and the Human Sciences”, in D. Yanow & P. Schwartz-Shea (Eds.), <i>Interpretation and Method: Empirical Research Methods and the Interpretive Turn</i>, 2nd ed., New York, ME Sharpe.</p>
Week 7: April 18	<p>GOOD FRIDAY</p>
Week 8: May 9	<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>Lewis, M.W. & Kelemen, M.L. (2002), “Multiparadigm Inquiry: Exploring Organizational Pluralism and Paradox”, <i>Human Relations</i>, Vol. 55 No. 2, pp. 251-75.</p> <p>Cooper, D.J. & Morgan, W. (2013), Meeting the Evolving Corporate Reporting Needs of Government and Society: Arguments for a Deliberative Approach to Accounting Rule Making, <i>Accounting and Business Research</i>, Vol. 43 No. 4, pp. 418-441.</p>
Week 9: May 16	<p>Critical Inquiry</p> <p>Crotty (1998) – Chapter 6</p> <p>Archel, P., Husillos, J. & 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>
Week 10: May 23	<p>Critical Inquiry</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>

Week 11: May 30	<p>Postmodernism and poststructuralism</p> <p>Crotty (1998) - Chapter 9</p> <p>Tregidga, H. (2013). Biodiversity Offsetting: Problematisation of an Emerging Governance Regime, <i>Accounting, Auditing and Accountability Journal</i>, Vol. 26 No. 5, pp. 806-832.</p> <p>Bacchi, C. (2012), “Why Study Problematizations? Making Politics Visible”, <i>Open Journal of Political Science</i>, Vol. 2, No. 1, pp. 1-8.</p>
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Week 12: June 6	<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 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>
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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

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-.

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 3 June by 5pm

Critically evaluate Yanow's (2014, p. 23) claim that: "... all knowledge is interpretive, and interpretation (of acts, language, and objects) is the only method appropriate to the human, social world when the research question concerns matters of human meaning".

Your answer should include discussion of the implications of Yanow's claim for both accounting research and practice.

Word limit: 5,000 words.

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).

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 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.

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 following period:

Friday 13th June – Wednesday 2nd July (inclusive)

Mandatory Course Requirements

To pass the course you must complete all items of assessment and obtain a weighted average of 50% across all items.

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

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

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 <http://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.
