

School of Accounting and Commercial Law

## ACCY 401 METHODOLOGY IN ACCOUNTING

Trimester 1, 2015

### COURSE OUTLINE

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#### Names and Contact Details

<i>Course Coordinator &amp; Lecturer</i>	Ian Eggleton <a href="mailto:ian.eggleton@vuw.ac.nz">ian.eggleton@vuw.ac.nz</a> Office Hours: By appointment	RH 706	027 563 6957
<i>Lecturer</i>	Martien Lubberink <a href="mailto:martien.lubberin@vuw.ac.nz">martien.lubberin@vuw.ac.nz</a> Office Hours: By appointment	RH 702	021 134 7500
<i>Course Administrator</i>	Rachel Qi <a href="mailto:rachel.qi@vuw.ac.nz">rachel.qi@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

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 2<sup>nd</sup> March – Friday 5<sup>th</sup> June

Study Period: Monday 8<sup>th</sup> June – Thursday 11<sup>th</sup> June

Examination Period: Friday 12<sup>th</sup> June – Wednesday 1<sup>st</sup> July (inclusive)

#### Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 13<sup>th</sup> March 2015.
2. The standard last date for withdrawal from this course is Friday 15<sup>th</sup> 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 or [online](#).

## Class Times and Room Numbers

Activity	Weeks of...	Day/s	Start	End	Location	Duration
Lecture	Trimester 1 (excl Wks 27/4, 1/6)	Monday	9:30 a.m.	12:20 p.m.	RWW220	2:50
Lecture	Week of April 20	Friday	9:30 a.m.	12:20 p.m.	RWW314	2:50
Lecture	Week of June 01	Tuesday	9:30 a.m.	12:20 p.m.	RHMZ05	2:50
Comp Lab	Week of June 01	Tuesday	9:30 a.m.	12:20 p.m.	RWW402	2:50
Comp Lab	Week of April 20	Friday	9:30 a.m.	12:20 p.m.	RWW402	2:50
Comp Lab	Trimester 1 (excl Wks 27/4, 1/6)	Monday	9:30 a.m.	12:20 p.m.	RWW402	2:50

### Course Delivery

This course provides students with a solid understanding of positive, quantitative research methodology for accounting research. The course topics are presented later in the course outline (see page 5). 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, or the answers and comments added by your lecturers.

### 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.

### 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, **6<sup>th</sup> 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

- Brian Singleton-Green, *The Effects of Mandatory IFRS Adoption in the EU: A Review of Empirical Research*, ICAEW, October 31, 2014:  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2515391](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2515391).

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 and Brian Singleton-Green are available publicly.

In addition, the journal articles 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 closed reserve (This is a required text for ACCY 421).
- 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 (and in some instances, some of the earlier sessions) 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

The 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%	2 June (TBC)
Assignment 1	15%	20 April
Assignment 2	15%	See Course Schedule
Assignment 3	25%	2 June
Test	40%	8 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. You must retain a copy of any submitted work as a backup in case of unforeseen events or circumstances.

## **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](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.

## **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](http://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](http://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](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.

## Tentative Course Schedule for ACCY 401

Week No:	Class Day	Topic	Readings	Assignment Due Date	Lecturer
1	2 March	An introduction to qualitative and quantitative research: Comparing two research paradigms. Research Proposal Structure.	S&B: C 2-5 Seminar Notes		Eggleton
2	9 March	Surveys and methods of gathering data therefrom.	S&B: C 9 Seminar Notes		Eggleton
3	16 March	Measurement of variables: Operational definitions.	S&B: C 11 Seminar Notes		Eggleton
4	23 March	Measurement of variables & tests of goodness: scaling, reliability & validity.	S&B: C 12 Seminar Notes		Eggleton
5	30 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
		<i>Mid-Trimester Break 3 April – 19 April</i>			
6	20 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 20 April	Eggleton
7	<b>24 April (Fri)</b>	Introduction to empirical research in accounting	Cascino et al (2013)(BB) Brian Singleton-Green (2014) (BB) S&B: C 11-12	RWW 314, Pipitea Campus Assign 2, I Due 24 April	Lubberink
8	4 May	STATA and VUW SACL subscribed databases	Stata – Handout WRDS subscription	Assign 2, II Due 4 May	Lubberink
9	11 May	Event Study Methodology	Ball & Brown (1968) (BB) CLM: 1 & 4 S&B: C 14	Assign 2, III Due 11 May	Lubberink
10	18 May	Value Relevance Studies	Barth, Beaver, Landsman (2001) (BB) S&B: C 15	Assign 2, IV Due 18 May	Lubberink
11	25 May	Conservatism - Dealing with Pooled data	Ball, Kothari, Robin (2000)(BB) S&B: C 16	Assign 2, V Due 25 May	Lubberink
12	(TBC)	Present your research and make constructive comments		Assign 3: Presentation Research Paper Due 2 June	Lubberink
				Final Test 8 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 1<sup>st</sup> June Queens Birthday, you will be notified in class of the time and day.

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