

School of Accounting and Commercial Law

ACCY 421 ACCOUNTING RESEARCH METHODOLOGY

Trimester 1, 2015

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>Assistant Lecturer</i>	Sendirella George sendirella.george@vuw.ac.nz Office Hours: By appointment	RH 612	04-4638202
<i>Course Administrator</i>	Rachel Qi rachel.qi@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 708	04-463 7465

Trimester Dates

Teaching Period: Monday 2nd March – Friday 5th June
Study Period: Monday 8th June – Thursday 11th June
Examination Period: Friday 12th June – Wednesday 1st July (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 13th March 2014.
2. The standard last date for withdrawal from this course is Friday 15th 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

Thursday 1.40 – 4.30pm
Railway West Wing, RWW 311, 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 5 Ian Eggleton	Introduction to Qualitative Research Maykut & Morehouse (2004), Chapter 1 & 2
Week 2: Mar 12 Ian Eggleton	Characteristics of Qualitative Research; Selecting a Purposive Qualitative Research Sample Maykut & Morehouse (2004), Chapter 4 & 6 Denzin & Lincoln (2011, Ed. 4), Chapter 1, "Introduction: The Discipline and Practice of Qualitative Research".
Week 3: Mar 19 Ian Eggleton	The Qualitative Researcher's Posture: Indwelling Maykut & Morehouse (2004), Chapter 3 Modell (2014) "Critical Realist Accounting Research: Whence and Wither?", Working Paper.
Week 4: Mar 26 Ian Eggleton	Data Collection in the Natural Setting: Studying People, Studying Settings; Interview Guides and Interview Schedules Maykut & Morehouse (2004), Chapter 6
Week 5: April 2 Ian Eggleton	Qualitative Data Analysis: The Constant Comparative Method Maykut & Morehouse (2004), Chapter 8 & 9

	Mid-Trimester Break (6 April – 19 April)
Week 6: April 23 Ian Eggleton	Generating Research Ideas; The Qualitative Research Proposal; Communicating Results Maykut & Morehouse (2004), Chapter 5, 10 + Appendix
Week 7: April 30 Sendirella George	Radical Developments in Accounting Inquiry: Interpretivist and Critical Research, and an Introduction to Social and Environmental Accounting (SEA) Brown, J., & Fraser, M. (2006). Approaches and perspectives in social and environmental accounting: an overview of the conceptual landscape. <i>Business Strategy and the Environment</i> , 15(2), 103-117. Chua, W. F. (1988). Interpretive sociology and management accounting research—a critical review. <i>Accounting, Auditing & Accountability Journal</i> , 1(2), 59-79.
Week 8: May 7 Sendirella George	Accounting for the Other by the Other: Exploring Stakeholder Counter-Accounting Practices Oana Mihaela Apostol , (2015) "A project for Romania? The role of the civil society's counter-accounts in facilitating democratic change in society", <i>Accounting, Auditing & Accountability Journal</i> , 28 (2), 210 – 241. Gallhofer, S., Haslam, J., Monk, E., & Roberts, C. (2006). The emancipatory potential of online reporting: the case of counter accounting. <i>Accounting, Auditing & Accountability Journal</i> , 19(5), 681-718.
Week 9: May 14 Clare Markham	Postructuralist Discourse Theory and Accounting TBA
Week 10: May 21 Kathleen Makale	Broadening Up, and Opening Out Accounting Spaces Brown, J., & Dillard, J. (2015). Opening Accounting to Critical Scrutiny: Towards Dialogic Accounting for Policy Analysis and Democracy. <i>Journal of Comparative Policy Analysis: Research and Practice</i> , (ahead-of-print), 1-22.
Week 11: May 28 Matthew Sorola	Accountants' Perspectives and their Role in the Development of SEA Brown, J., & Fraser, M. (2006). Approaches and perspectives in social and environmental accounting: an overview of the conceptual landscape. <i>Business Strategy and the Environment</i> , 15(2), 103-117.

	<p>Bebbington, J., Gray, R., Thomson, I., & Walters, D. (1994). Accountants' attitudes and environmentally-sensitive accounting. <i>Accounting and Business Research</i>, 24(94), 109-120.</p> <p>Chabrak, N., & Craig, R. (2013). Student imaginings, cognitive dissonance and critical thinking. <i>Critical Perspectives on Accounting</i>, 24(2), 91-104.</p> <p>Cuppen, E. (2012). Diversity and constructive conflict in stakeholder dialogue: considerations for design and methods. <i>Policy Sciences</i>, 45(1), 23-46.</p>
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<p>Week 12: June 4 TBA</p>	<p>Joint Lecture</p> <p>TBA</p>
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Readings

The text for the course is:

Maykut, P. & Moorehouse, R. *Beginning Qualitative Research*, Routledge-Falmer c1-7 on closed reserve. 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.

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, in the new grade scheme, 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

During the last six weeks of classes, 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, 19 May 2015

Word limit: 5,000 words. Essays should be typed in New Roman, Font 12, double spaced lines. Your essay should be deposited in the ACCY 421 Assignment Box located on the Mezzanine floor of Rutherford House by 2pm. This essay topic will be disseminated following the mid-trimester break.

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 12th June – Wednesday 1st 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.
