

School of Accounting and Commercial Law

ACCY 401 METHODOLOGY IN ACCOUNTING

Trimester 1, 2016

COURSE OUTLINE

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.

Trimester Dates

Teaching Period: Monday 29th February – Friday 3rd June

Study Period: Monday 6th June – Thursday 9th June

Examination Period: Friday 10th June – Wednesday 29th June (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 11th March 2016.
2. The standard last date for withdrawal from this course is Friday 13th May 2016. 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](#).

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Professor Ian Eggleton ian.eggleton@vuw.ac.nz Office Hours: By appointment	RH 706	027 563 6957
<i>Lecturer</i>	Professor Jake Rose jake.rose@vuw.ac.nz Office Hours: By appointment	RH 618	463 5779
<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	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.**

Class Times and Room Numbers

Monday 9:30am -12:20pm RWW 220

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.

Readings

The required text for the course is:

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

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.

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. 2004, *Beginning Qualitative Research*, Routledge-Falmer (on closed reserve).

Mandatory course requirements

In addition to achieving an overall pass mark of at least 50%, students must: Complete **All** items of assessment and submit them by the due date to ensure that they have learned to apply the theoretical concepts discussed in the course.

If you believe that exceptional circumstances may prevent you from meeting the mandatory course requirements, contact the Course Coordinator for advice as soon as possible.

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

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.

Assessment

The Assessment Handbook applies to all VUW courses: see <http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf>.

Item of Assessment	Weighting	Due date
Presentation	5%	30 May
Assignment 1	15%	11 April
Assignment 2	15%	16 May
Assignment 3	25%	30 May
Test	40%	8 June

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 Railway West Wing Level 1 by 2pm. You must retain a copy of any submitted work as a backup in case of unforeseen events or circumstances. Some assignments will also be submitted via Blackboard.

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.

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 Coordinator 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 <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.

Materials and Equipment

Relevant materials and readings will primarily be made available on Blackboard.

Student feedback

No particular changes to the course were requested by the 2015 ACCY 401 student cohort.

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

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.

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.

Tentative Course Schedule for ACCY 401

Week No:	Class Day	Topic	Readings	Assignment Due Date	Lecturer
1	29 February	An introduction to qualitative and quantitative research: Comparing two research paradigms. Research Proposal Structure.	S&B: C 1-4 Seminar Notes		Eggleton
2	7 March	Interviews, Surveys and methods of gathering data therefrom.	S&B: C 7, C9 Seminar Notes		Eggleton
3	14 March	Measurement of variables: Operational definitions.	S&B: C 11 Seminar Notes		Eggleton
4	21 March	Measurement of variables & tests of goodness: scaling, reliability & validity.	S&B: C 12 Seminar Notes		Eggleton
<i>Break</i>					
5	4 April	Cross sectional survey data analysis and interpretation demonstrating the use of hierarchical regression analysis, moderating variables & interaction terms.	S&B: C 5 Seminar Notes Chong & Eggleton (2007)		Eggleton
6	11 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) Seminar Notes	Assign 1: Due 11 April	Eggleton
7	18 April	Introduction to experimental accounting research.	Papers 1,2,3 Notes		Rose
<i>Mid-Trimester Break 25 April – 1 May</i>					
8	2 May	Addressing accounting issues with psychology theory	Papers 4,5,6 Notes		Rose
9	9 May	Analysing data from experiments	Data set Paper 7,8,9 Notes		Rose
10	16 May	Replication and extension	Papers 10,11,12 Notes	Assign 2: Data analysis and review Due 16 May	Rose
11	23 May	Recent research that demonstrates value of experimental research	Papers 13,14,15 Notes		Rose
12	30 May	Present your research and make constructive comments		Assign 3: Presentation Research Paper Due 30 May	Rose and Eggleton
Test	8 June			Final Test 8 June	

BB Blackboard
S&B Sekaran and Bougie

- Paper 1:** Brandon, Long, Loraas, Mueller-Phillips, and Vansant. 2014. Online Instrument Delivery and Participant Recruitment Services: Emerging Opportunities for Behavioral Accounting Research. *Behavioral Research in Accounting* 26: 1–23.
- Paper 2:** Libby, Bloomfield, and Nelson. 2002. Experimental research in financial accounting. *Accounting, Organizations and Society* 27: 775–810.
- Paper 3:** Trotman, Tan, and Ang. 2011. Fifty-year overview of judgment and decision-making research in accounting. *Accounting and Finance* 51: 278–360. (Kara and Andrew)
- Paper 4:** Tversky A. and D. Kahneman. 1981. The framing of decisions and the psychology of choice. *Science* 211: 453-458.
- Paper 5:** Sanna, L. J., Schwarz, N., & Stocker, S. L. 2002. When debiasing backfires: Accessible content and accessibility experiences in debiasing hindsight. *Journal of Experimental Psychology: Learning, Memory, and Cognition* 28: 497–502.
- Paper 6:** Rose et al. 2016. New Working Paper #1.
- Paper 7:** Rose et al. 2016. New Working Paper #2.
- Paper 8:** Baron and Kenny. 1986. The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology* 51 (6): 1173-1182.
- Paper 9:** Muller, Judd, and Yzerbyt. 2005. When Moderation Is Mediated and Mediation Is Moderated. *Journal of Personality and Social Psychology* 89 (6): 852–863
- Paper 10:** Metaphor
- Paper 11:** Epley, N. and T. Gilovich. 2001. Putting Adjustment Back in Anchoring and Adjustment. *Psychological Science* 12(5): 391-396.
- Paper 12:** Simmons, Joseph P., Robyn A. LeBoeuf, and Lief D. Nelson. 2010. The Effect of Accuracy Motivation on Anchoring and Adjustment: Do People Adjust from Provided Anchors? *Journal of Personality and Social Psychology* 99: 917-932.
- Paper 13:** Elliott, W.B., Hodge, F., and Sedor, L. 2012. Using Online Video to Announce a Restatement: Influences on Investment Decisions and the Mediating Role of Trust. *The Accounting Review* 87 (2): 513–535.
- Paper 14:** Mark W. Nelson and Kathy Rupar. 2014. Numerical formats within risk disclosures and the moderating effect of investors’ concerns about management discretion. *The Accounting Review* In-Press
- Paper 15:** Brant E. Christensen, Steven M. Glover, and Christopher J. Wolfe. 2014. Do Critical Audit Matter Paragraphs in the Audit Report Change Nonprofessional Investors' Decision to Invest? *Auditing: A Journal of Practice & Theory* 33 (4): 71-93.