

School of Accounting and Commercial Law

ACCY 421 ACCOUNTING RESEARCH METHODOLOGY

Trimester 1, 2016

COURSE OUTLINE

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: Feb 29	Introduction Blaxter, L., Hughes, C. & Tight, M. (2001). Thinking about research, in <i>How to Research</i> , 2 nd ed., Buckingham, Open University Press, 1-20.
Week 2: Mar 7	The Research Process Crotty (1998) – Chapter 1
Week 3: Mar 14	Approaches to Accounting Research Chua, W.F. (1986). Radical developments in accounting thought, <i>The Accounting Review</i> , 61(4), 601-632.
Week 4: Mar 21	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, 3-29.
Week 5: Mar 28	Easter break

Week 6: April 4	<p>Constructionism</p> <p>Crotty (1998) – Chapter 3</p> <p>Morgan, G. (1988). Accounting as reality construction: towards a new epistemology for accounting practice, <i>Accounting, Organizations and Society</i>, 13(5), 477-485.</p>
Week 7: 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>, 22(8), 1211-1257.</p> <p>Tregidga, H., Milne, M. & Lehman, G. (2012). Analyzing the quality, meaning and accountability of organizational reporting and communication: directions for future research, <i>Accounting Forum</i>, 36(3), 223-230.</p>
Week 8: April 18	<p>Theory and Practice</p> <p>Chua, W.F. (1986). Theoretical constructions of and by the real, <i>Accounting, Organizations and Society</i>, 11(6), 583-598.</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>, 43(4), 418-441.</p>
Week 9: May 2	<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>, 36(6), 327-343.</p>
Week 10: May 9	<p>Critical Inquiry</p> <p>Crotty (1998) – Chapter 7</p> <p>Chabrak, N. & Craig, R. (2013). Student imaginings, cognitive dissonance and critical thinking, <i>Critical Perspectives on Accounting</i>, 24(2), 99-104.</p>
Week 11: May 16	<p>Gender Studies</p> <p>Crotty (1998) – Chapter 8</p> <p>Young, J.J. (2015). (En)gendering sustainability, <i>Critical Perspectives on Accounting</i>, 26, 67-75.</p>

Week 12: May 23	<p>Postmodernism and Poststructuralism</p> <p>Crotty (1998) – Chapter 9</p> <p>Apostol, O.M. (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.</p> <p>Bacchi, C. (2012). Why study problematizations? Making politics visible, <i>Open Journal of Political Science</i>, 2(1), 1-8.</p>
Week 13: May 30	<p>Research Choices</p> <p>Crotty (1998) – Chapter 10</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>, 26(2), 9-13.</p> <p>Prasad, A. (2015). Liminal transgressions, or where should the critical academy go from here? Reimagining the future of doctoral education to engender research sustainability, <i>Critical Perspectives on Accounting</i>, 26, 108-116.</p>

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. 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>	Judy Brown Email: judy.brown@vuw.ac.nz Office Hours: By appointment	RH 621	463 5233 Ext. 7054
<i>Course Administrator</i>	Rachel Qi Email: 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

Class Times and Room Numbers

Wednesday 8.30 – 11.20am
Railway West Wing, RWW 221, 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.

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.

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

Expected Workload

The average weekly workload for ACCY 421 is estimated at 12 hours. This includes attendance at seminars, reading assigned material and revision.

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

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: Friday 3 June by 5pm

Critically discuss the following statement:

“We argue for a move away from the ‘safety’ of quantitative based content analysis toward the more unfamiliar territory of interpretive and qualitative methodologies (e.g., narrative, rhetorical, visual and discursive methods). These approaches have the potential to improve our understanding of organizational communication and its role in accountability processes” (Tregidga, Milne & Lehman 2012, p. 223).

Your essay should include discussion of the implications of Tregidga et al.’s (2012) arguments for both research and practice, including future research opportunities.

You are expected to draw on a range of ACCY 421 course readings in your essay. Where pertinent to your discussion, you may also draw on research covered in other Honours courses and your own independent reading.

Word limit: 5,000 words.

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 10th June – Wednesday 29th June (inclusive)

Penalties

In fairness to other students, work submitted after the deadline will incur a 5% penalty (of the maximum mark achievable for the assignment) 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.

Student feedback

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

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

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.
