

Department of Accounting and Finance
AG435 Accounting Dissertation
2025/26 Semester 1 & 2
30 Module Credits

Module Details

Module Description

This outline is for the Accounting Dissertation 30 credits and the Research Methodology and Methods 10 credits, together these classes make up AG435 Accounting Dissertation.

There is separate assessed coursework for the methodology and methods part of the class.

The Honours degree is awarded for demonstration of advanced knowledge of accounting research, skill in knowledge construction as evidenced in the dissertation, advanced knowledge of a specific field of research, advanced knowledge of data-gathering methods, scholarship in use of sources relied on and a contribution to knowledge development in accounting. The dissertation is the single most important requirement for the Honours degree in accounting, contributing 25% towards the class of the honours degree awarded. Students are required to submit a 30 credit dissertation and a 10 credit methodology and methods coursework assignment.

Section 1 Accounting Dissertation 30 credits

This class is conducted as supervision of a student's independent research on an accounting related subject. The submitted dissertation consists of the student's original research and must meet both the formative and summative assessment criteria enumerated in the remainder of this document.

Whilst the dissertation is primarily an independent learning process, support is provided by the department in four main ways. First, each student will be assigned a supervisor who provides advice and support during the year. Second, regular reports on progress are agreed between the student and their supervisor, signed by each and submitted by the student to the departmental office on the due date. Third, this document provides the student with the detailed guidance on the work required to produce a quality dissertation. Fourth, the research methodology and methods part of the class has lectures where there will be an opportunity to discuss accounting research based methodology and methods with the lecturer. Together these aim to assure the quality of supervision, the independence of the student's research effort and the pertinence of the results reported in the dissertation that is submitted. Students should ensure they review the guidance on dissertation approach which is provided to students on the MyPlace page.

Prerequisites

You must satisfy the Honours Accounting Programme entry requirements.

Contact Details

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Disability and Wellbeing Service: [Disability & Wellbeing Service | University of Strathclyde](#)

Student Support and Development: [Student Support and Development | University of Strathclyde](#)

Module Learning

Class Aims

The aims of the class are to provide students with a structure that enables them to conduct independent research on a topic agreed with their supervisor. Successful completion of the dissertation demonstrates that the student has acquired the range of skills required to conduct independent research on an accounting related subject. The importance of the research work to a student-centred approach to deep learning is evidenced by the weighting assigned to the mark awarded on the dissertation.

Learning Objectives and Outcomes

The following learning outcomes will contribute to your self-analysis and reflection in your Student's Personal Development Planning (SPDP). These learning outcomes will be assessed using the methods explained in the "Assessment" section in this Outline.

Subject-specific knowledge and skills

- Advanced knowledge of the specialist academic research related to your research topic
- Advanced skills in the reading and synthesising of published academic research
- Advanced skills in critical evaluation of published research, including methodology and methods
- Advanced skill in the development of a research questions and means to assess the quality of the findings produced
- Advanced knowledge of scholarship in the use of resources relied on, including:
- Clear and consistent identification according to a recognised style of citation
- Accurate representation of arguments/conclusions made by those cited
- Critical appraisal of the validity of the arguments of those relied on
- Clear indication of relevance of sources to your research questions

Cognitive abilities and non-subject specific skills

- Advanced understanding of written and oral communication skills
- Advanced understanding of knowledge construction including knowledge of criteria for assessing published research
- Advanced understanding of method and methodology (systematic approach to research)
- Develop skills in time management of complex projects
- Advanced skills in information retrieval using both paper based and internet -based archives.

Assessment and Feedback Details

Dissertation Due Date: Wednesday 18th March 2026

The minimum length for a dissertation is 10,000 words (excluding bibliography/references, end/footnotes, table of contents, acknowledgements, abstract, list of abbreviations and appendices). This year the maximum length is 15,000 words (again excluding bibliography/references, end/footnotes, table of contents, acknowledgements, abstract, list of abbreviations and appendices). Words in tables are also excluded from the word count, excessive use of tables to deliberately circumnavigate the word count will be penalised.

A dissertation containing less than 10,000 words is unlikely to be acceptable.

In addition, an evidence file, described above, must be maintained and kept by the student ready for submission within 24 hours of request if required.

All dissertations must conform to conventional standards of scholarship. Guidelines on referencing sources will be covered in the methodology and methods lectures.

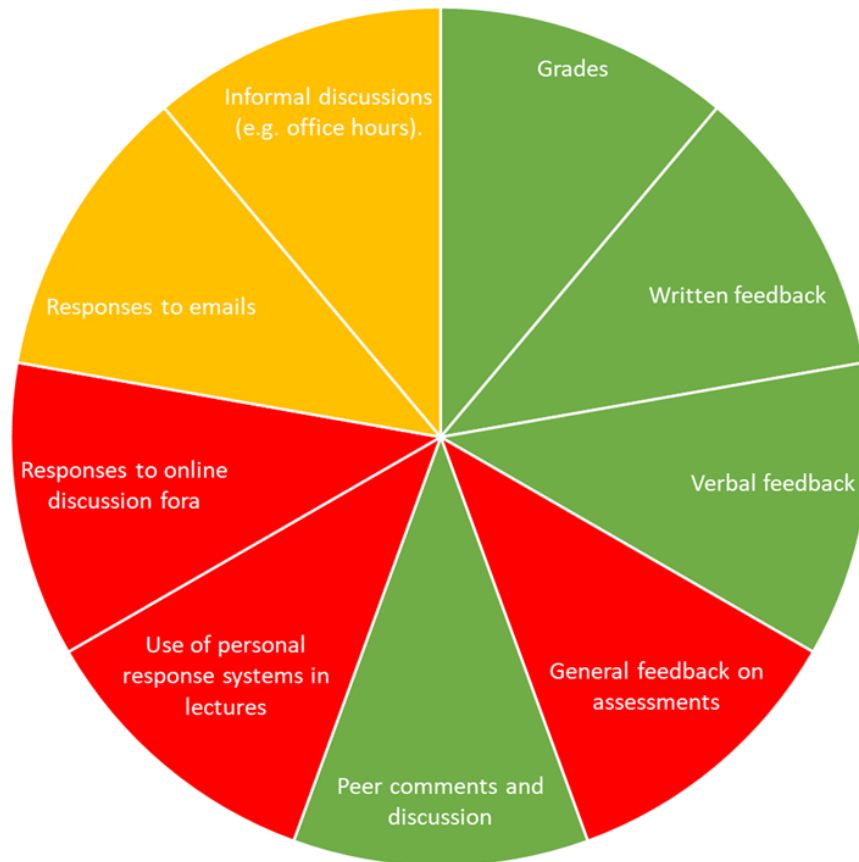
The criteria used in assessment are set out on the last pages of this outline and indicate the basis for marks achieved on the submitted work.

Summative (formal marking) assessment

Each dissertation is subject to two independent readings (double marked), one by your supervisor, and the other by an internal examiner chosen from other members of departmental academic staff. They meet to agree a mark; this mark is then scrutinized by the external examiner in order to assure the quality of the internal assessment and to confirm whether the overall standard of the work submitted is consistent with the mark agreed.

You will not receive your dissertation mark prior to the final examination board. Dissertation marks will be provided in the normal fashion by publishing on Pegasus. Be aware that your supervisor will not release your mark or provide any feedback or other informal indications as to the mark you can expect to receive. Feedback will be uploaded to MyPlace following completion of the examination boards.

The following forms of feedback will assist you in this module:



Detailed Guidance On Producing An Honours Dissertation

Part 1 of this section outlines the responsibilities of your supervisor. Part 2 sets out the various tasks involved in doing researching on a subject. Part 3 provides guidance on writing up the results of your research including structuring the presentation of your research findings (the plan of exposition).

Part 1: On the responsibilities of your Supervisor

You will have an initial meeting (probably a group meeting) with your supervisor. Every supervisor teaches different classes and has different workloads so this meeting should be useful to get an understanding of supervisor availability and when they expect key milestones to be met.

Normal expectations are for a total of six meetings:

Semester 1

Meeting 1 – Group meeting/introduction

Meeting 2 – Subject setting/research approach

Meeting 3 – Feedback on literature review

Semester 2

Meeting 4 – Post literature review discussion and feedback

Meeting 5 – Feedback on Research and findings discussion, pre-draft discussion

Meeting 6 – Feedback on draft

The dissertation is your research project - while your supervisor is there to guide and support you, the onus is on you to take ownership of their research, meet deadlines, and actively seek guidance when needed. One of the main aims of the dissertation is to develop time management skills, set realistic goals, and demonstrate a proactive attitude towards research – all skills you will need in the workplace.

In particular it is not the role of the supervisor to chase you up for work required.

Please note it is your responsibility to arrange meetings with your supervisor at appropriate times. Your supervisor is not responsible for ensuring these meetings are arranged.

It is the student's responsibility to maintain regular contact with the supervisor. Students are advised to meet the supervisor regularly and establish a good professional working relationship. Failure to do so represents a lost opportunity to gain useful advice and direction. **From experience, it is known that students who avoid getting to grips with the dissertation and fail to meet with their supervisors at agreed times inevitably do less well than others.** Keeping appointments made, doing agreed tasks and handing in work for review on the agreed date are essential for establishing a good working relationship.

Part 2: Doing Research

The work of research is different from the work required to write it up. While it is easy to find textbooks offering descriptions of what a dissertation should 'look like', these examples are not very helpful to novice researchers. This is because the tasks to produce such a piece of work are not discussed.

This part of the outline discusses the tasks that arise in the research work process focussing on the core elements of any dissertation: These are:

1. Construction of a research question arising from a critical review of previous work on the subject
2. Elucidation of the approach that will be taken to construct new knowledge on the subject
3. Specification of evidence collected and how it was assessed
4. Analysis of results, conclusions drawn so as to highlight contribution to knowledge on the subject.

Element 1: Construction of a research Issue

Constructing the research question involves a set of tasks (work process) that enable you to define an issue and an area of research connected to a critical review (analysis) of previous research on the subject.

Research is rarely an orderly process because it is a process of discovery; you read, come up with a rough idea, read some more and arrive at a more detailed specification of the research question.

In general (but not always), it helps if you begin your research by defining the 'sub field' of accounting research that interests you (e.g. financial reporting, public sector accounting) and reading a published review of the literature in that sub-field. Such reviews, as an interpretation of the current state of knowledge, can be found in specific chapters on the subject in textbooks; textbooks also often provide reading lists at the end of each chapter. If you are really unsure where to begin, pick a field (such as Financial Reporting), then look through the chapters of a textbook on the subject in order to identify a sub-field that interests you and take it from there.

If you are fairly certain of the specific area or sub-field specialise that you wish to explore, then you ought to conduct a formal search for the most recently published review of the literature in the sub-field (There may be several).

The library has many facilities for targeted searches for a specialist literature review and can assist you in the search. In addition, your supervisor can provide a short list of recommended readings to help kick-start the process. When selecting from among several published reviews, consider the quality of the journal in which it is published and how up to date it is.

After reading the materials you have identified, you should write down an initial synthesis of them in order to stipulate, in a more precise way, the exact question or issue that will be focus of your dissertation research. You are then ready to conduct a more targeted search of previous research, seeking to identify a minimum of 10-15 recently published articles that comprise the 'core' of your construction of the current state of knowledge in the area.

After reading these, you are ready to prepare a key point summary of your review of the literature. The key point summary aims to answer the questions:

1. What is the current state of knowledge on your subject (e.g. a debate amongst two or more points of view? A consensus that there is some problem or puzzle that has yet to be resolved?)
2. What will be your contribution to current knowledge? Are you going to participate in the debate, taking one of the sides—e.g. extending an existing perspective? Are you going to reframe the problem, identifying a gap in knowledge—e.g. no one has tested this hypothesis on Scottish data?
3. What do you regard as the wider importance or broader relevance of your expected contribution? (e.g. if we knew this, then we could do that, etc.)

Element 2: Elucidation of the approach that will be taken to construct new knowledge on the subject

There are a set of tasks related to your clarification of the approach that will be taken to the construction of knowledge on the subject of your research. In some cases, this involves identification of methodology; in others, it will follow. It depends on your subject matter and the approach you adopt to knowledge construction.

Having identified a specific issue or 'problem', you need to elucidate the approach you will take toward constructing new knowledge on the subject. This requires exploration of issues of methodology (how theory on your subject is constructed) and theorisation of a means to assess the specific issue identified in your literature review. Exploration of methodological issues and theory construction requires reviewing published research on the specific methodology and/or methods as noted in previous research on the subject and, separately, in previous research concerned with issues of methodology and method.

There is no simple description of this process. It is a creative process where discovery of what you think is as important as keeping good records of what others (previous researchers) think. However, it may help to structure this work process by trying to produce a key point summary of the approach you will take to knowledge construction in this area including:

1. Identify the body of academic research that advances an approach that you regard as useful, indicating the names of the key theorists. Describe the main characteristics of the approach.
2. What are the main criticisms of the approach and how will you address them in your work?
3. What kind of theory or theoretical framework do you wish to construct? An explanatory-predictive theory? An explanatory-interpretive theory? Discourse theory?
4. What is the type of evidence (data) have you identified as relevant? How will you compile and analyse it (formal quantitative methods? Qualitative-interpretive assessment?)

Element 3: The tasks related to the specification of the evidence you will collect and how you will use the evidence to assess your approach to the research question specified (e.g. the tools you will use to collect evidence relevant to your approach)

It is quite important to make an early assessment of the time it will take to collect and collate the type of evidence you envision using. On this point, early consultation with your supervisor is paramount.

All dissertations involve some means of assessing the theory or approach to theory construction that is proposed. In some cases, assessment will be associated with empirical evidence that has to be collected and collated in some way. In other cases, assessment will consist of arguments based on an original synthesis of secondary sources on various subjects related to the overall research topic.

Sometimes the work of evidence collection will be done concurrent with elements of the work being done to identify and formulate one's approach to theory construction (e.g. methodology). This is usually the case for certain kinds of empirical evidence that require advance planning or are time-consuming to collect (e.g. interviews, surveys, archives that are out-with the University, data-bases where downloading and compilation requires new skills). In other cases, there may be reasons to delay this work until the end of semester 1 (e.g. well-structured archive or your research may not require the collection of empirical evidence, etc). Your supervisor's advice should be sought at any early stage so that the plan of work is appropriate to the work involved in evidence collection. It will prove useful to conduct a specific review the methods adopted in the type of previous research you wish to emulate. The method adopted will imply some systematic method of record-keeping that enables you to keep track of what you have done and what is left to do.

Throughout the period of producing your dissertation, you will be asked to report on your progress with regard to evidence collection and analysis, providing key point summaries that describes in some detail the type of evidence collected and the methods used to assess its meaning for the research question identified in your dissertation. This key point summary should include:

1. Describe in detail the evidence you will rely on, the procedures used to collect it, including comments assessing its quality and extent. (e.g. strengths and limitations viz completeness, consistency, comparability, representativeness, the time period covered, the level of detail, etc.)
2. Describe in detail how you will use the evidence (test a formal hypothesis? Conduct a qualitative assessment of a proposed interpretation?)
3. Describe any specific measurement methods (e.g. correlation analysis, ordinary least squares, citation analysis) that you plan to use and explain how it enables assessment of hypotheses, theory or conjecture.

Element 4: The work involved in analysing your results or the conclusions drawn from the research conducted so that you are able to highlight your research's contribution to knowledge on the subject.

The task of analysing the results of your research involves describing your findings and assessing their implications for your approach to studying the research question you have identified.

The task here is to bring together in a coherent way the 'logic' of your dissertation argument—establishing the links between a) the research issue arising from your interpretation of previous research (b) the approach to knowledge constructed adopted and (c) the theory/hypothesis/conjecture proposed.

While analysis may proceed in fits and starts, writing up your results will be made easier if you focus your efforts by producing a key point summary of the main results including:

1. Describe the main elements of your 'results' that support your original conjecture.
2. Describe the main elements of your 'results' that do not support your original conjecture and whether they are, in retrospect, surprising or interesting and explain why.
3. Identify the main implications of your results for knowledge construction on your topic.
4. Indicate the main contribution your results make to current knowledge on the subject.

Part 3: Writing up your results

In writing up the results of your research, you will follow a plan of exposition. This is simply the structure you adopted to explain your results and their meaning. This plan of exposition is described and the university requirements on the format for printing and binding the dissertation are detailed next.

Plan of exposition

Most honours dissertations research is presented in about five chapters including an introduction and conclusion. The plan of exposition, however, should follow the content and you should be free to adopt a different exposition path if you judge that it better reflects the research you have done. To illustrate a typical mode of presentation, a formal chapter by chapter description is provided below.

Illustration

Chapter 1: Introduction: Overview of your dissertation topic, motivation for research, identify your research question/s, and the main contributions to be made to scholarship/knowledge on the dissertation topic. Close with a detailed plan of exposition of your dissertation argument, usually a chapter by chapter summary.

Chapter 2: Literature review: Identification of the problem to be addressed or diagnosis of the problem in the literature. Careful and detailed analysis (rather than description) is the essential feature of a good literature review. It is called a 'critical' review in the sense that analysis focuses on identifying logical or empirical gaps in previous research, debates in the literature regarding the approach taken to studying the

subject and formal argument supporting the research questions you will address in the dissertation, indicating what you regard to be its contribution to knowledge.

Chapter 3: Theory/ Theoretical framework. Discussion of your proposed approach to resolving the problem you identified in Chapter 2, including a careful and detailed exposition of your approach, attending to the objections that might be raised to it and how you propose to get around them. Alternatively, you can set out your evaluation of different approaches to how a theory can be assessed (tested) for its contribution to knowledge (such as approach to evidence per se), towards knowledge creation or construction, referencing the appropriate literatures on issues of methodology and method associated with your subject.

Chapter 4: Methodology and Methods. Discussion of the philosophical/ methodology underpinning your research and detail your research methods applied to answer your specific research question. In this chapter you provide a detailed description of your evidence (data) and how it was collected and a balanced discussion of its strengths and weakness; where relevant, describe any formal empirical 'tests' (measurement methods) that you used. Set out the results arising from your analysis of evidence and the conclusions that you draw from it.

Chapter 5 (and 6): Findings, Analysis and Discussion. Presentation of detailed research findings (evidence) and analysis. Discussion of how these findings help to answer the research question/s. The chapter/ chapters should include a detailed reflection back on the literature review and the theoretical lens through which the evidence is being considered.

Final Chapter: Conclusion. In this chapter you provide an overview of the dissertation and its major arguments and evidence. This chapter should highlight what you regard to be your contribution to knowledge on the subject area of your dissertation and limitations of your research. Discuss any implications for further research, accounting policy or practice that you deem relevant.

Example Dissertation Marker's Report

Student Name:

Title:

Feedback

Comments

	Poor	Several weak areas	Some good areas	Good	Very Good	Excellent
1. Research Question/Lit Review						
2. Methodology – Theoretical Framework						
3. Method – Empirical Materials						
4. Analysis of Results/Conclusions Drawn						
5. Quality of Exposition						

Late Submission

[Policy and Procedure for late submission of coursework - published.pdf \(strath.ac.uk\)](#)

It is the student's responsibility to maintain adequate computer back-ups of their work to ensure against corruption and data loss. Delays arising from losses and last minute computer or printing problems are unlikely to be regarded as valid reasons for late submission. If you foresee any potential problems with completing your dissertation in time, you are strongly advised to contact your supervisor and the UG Programme Manager as soon as possible. The department will look more favourably on mitigating late penalties if the course director and UG Programme Manager has been informed in a timely fashion.

An evidence file should be kept by each student. This should contain academic papers that were difficult to obtain, draft chapters of dissertation, questionnaires, questionnaire results and statistical analysis, transcripts of interviews etc. Please note that it is not necessary to submit this and you should only send it to the department if it is requested for review. A random sample of 10-15% of students will be selected to provide their evidence file.

If your evidence file is requested for review, you are expected to provide it within 24 hours of the request. Since it should be prepared as part of the dissertation submission process, further time to pull the file together will not be given. Failure to make the required evidence file available on request constitutes incomplete submission of the dissertation and late penalties will be applied. If a satisfactory evidence file is not maintained and made available on request, the dissertation will be marked as not submitted which will mean you will be unable to graduate until this file has been developed to the required standard.

Feedback

[Assessment and Feedback Policy \(strath.ac.uk\)](#)

Compensation Scheme

[Policy on compensation scheme - published.pdf \(strath.ac.uk\)](#)

Universal Marking Guide (Assessment Descriptor)

[Guidance on Marking Assessments in UNDERGRADUATE AND POSTGRADUATE TAUGHT Courses \(strath.ac.uk\)](http://strath.ac.uk)

Reading List

Reading forms a major part in the dissertation process; however the reading will be contingent upon the topic and research methods chosen. Searching for this literature is the responsibility of the student and will not be provided by the department.

The advice on readings is limited to advice on the minimum standard expected of an Accounting Dissertation. The text indicated below offers extensive guidance on this and it is a reference work for examiners when marking the dissertation. Non-compliance with the good practice described in this document will result in a deduction of marks, including a mark of fail.

Suggested Texts related to doing research in Accounting

- Ryan, B., Scapens, R. W. & Theobald, M. (2002) Research Method and Methodology in Finance and Accounting, 2d ed., London: Thomson Learning.
- Berg, B. L., & Lune, H. (2013) Qualitative Research Methods for the Social Sciences, 8th ed., Harlow, Essex, England: Pearson.
- Neuman, W. L. (2014). Social Research Methods: Qualitative and Quantitative Approaches (7th ed.). England: Pearson
- Silverman, D. (2006). Doing Qualitative Research: A Practical Handbook. Sage Publications, London.
- Creswell, J. W., & Poth, C. N. (2016). Qualitative inquiry and research design: Choosing among five approaches. Sage publications.

The Departmental has put a number of first class dissertations by previous students on MyPlace. These are high quality dissertations on a variety of topics, these are there to assist you as you progress through your own dissertation.

Department of Accounting and Finance

AG435 Accounting Dissertation: Methodology and Methods

2024/25 Semester 1 & 2

10 Module Credits

Teaching Hours

There will be sessions delivered by various staff in the department over the course of semester 1 for this module.

Prerequisites

You must satisfy the Honours Accounting Programme entry requirements.

Contact Details

Co-ordinator: Dr Mark Johnson

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Disability and Wellbeing Service: [Disability & Wellbeing Service | University of Strathclyde](#)

Student Support and Development: [Student Support and Development | University of Strathclyde](#)

Module Learning

Module Aims

This part of the dissertation class offers an accelerated introduction to the most important methodologies (philosophical assumptions underpinning research) and the methods (practical tools) used to conduct research in accounting.

The class achieves this aim through its provision of systematic instruction in social science research methodology and research methods and explores through published examples their application within accounting research.

Subject-specific knowledge and skills

On completing this class you will be able to:

- A.1 identify and explain terminology used in the discussion of research methodology
- A.2 analyse and evaluate the main methods of thought found in contemporary accounting research
- A.3 demonstrate the conceptual skills required to write the methodology section of a paper.

Cognitive abilities and non-subject specific skills

During the class you will

- B.1 develop the skill of critically evaluating published research papers.
- B.2 develop the skills required to identify the main features of the construction of published research.
- B.3 develop skills in structuring essays on the subjects of methodology and method.

Assessment and Feedback Details

Write a 2,000 word essay outlining your own methodological position on the reality (ontology) of what is 'accounting' and how knowledge is (epistemologically) formed within 'accounting'. You may draw on theory to help you to articulate this position while highlighting the distinction between theory and practice. From this methodological position propose and justify the method/s that you would apply to gather empirical evidence to elaborate your position. **Due Semester 2, Friday Week 1 by noon (23rd January 2026)**

*If you are intending to conduct primary research (survey, interviews, etc.), you must include the submitted or draft versions of your ethics form, participant consent form and the participant information sheet in an appendix. The forms are available on the AG435 site on my MyPlace. As part of your discussion in the ethics section of the assignment, you should also include the date you submitted your forms or when you intend to submit your ethical approval forms for review/approval – (suggested latest date 30th January).

Methodology Assignment Marking Rubric (See Below)

Criteria	Outstanding (80-100%)	Excellent (70-79%)	Comprehensive (60-69%)	Satisfactory (50-59%)	Adequate (40-49%)	Limited (30-39%)	Inadequate (29-0%)
Methodological Framework 50%	Outstanding linkage to research question/aim and objectives. Presents a sophisticated, insightful, and thoroughly outstanding philosophical assumptions. Theory is expertly and seamlessly integrated, greatly enhancing the understanding of the methodological position. Outstanding justification and critical discussion provided. Work supported by a	Excellent linkage to research question/aim and objectives. Offers a strong, clear well-argued philosophical assumptions. Excellent support for the methodological position with clear theoretical integration although there may be some minor areas for improvement. Excellent levels of justification and critical discussion provided. Work supported by a	Comprehensive linkage to research question/aim and objectives. Comprehensive display of philosophical assumptions but would benefit from a deeper discussion. Comprehensive support for the methodological position, but may lack depth or clarity in places. Comprehensive levels of justification and critical discussion provided. Work supported by a reasonable	Satisfactory linkage to research question/aim and objectives. Provides a satisfactory philosophical assumptions . Comprehensive support for methodological position but lacks depth and theoretical support. Satisfactory levels of justification and critical discussion provided. Work supported by a limited range of sources.	On limited linkage to research question/aim and objectives. Philosophical assumptions are present but underdeveloped with gaps in clarity and depth. Limited integration of theory. Weak connection to the methodological position. Adequate levels of justification and limited critical discussion provided. Work supported by a limited range of sources.	Very limited linkage to research question/aim and objectives. Vague or limited philosophical position. Displays minimal understanding of knowledge formation with some aspects unclear. Adequate levels of justification and limited critical discussion provided. Work supported by a very limited range of sources.	Inadequate linkage to research question/aim and objectives. Inadequate philosophical assumptions discussion is missing or incomprehensible. No connection to the methodological position. Inadequate levels of justification or critical discussion provided. No academic sources provided.

	wide range of sources.	wide range of sources.	range of sources.				
Data Collection 20%	Outstanding and highly detailed description of data collection methods with strong justification. Demonstrates an excellent understanding of the strengths and weaknesses of the method selected.	Excellent description of data collection methods with good justification. Clear understanding of methodology's strengths and weaknesses, though some minor improvements could be made.	Comprehensive description of data collection methods. Shows a reasonable understanding of the methodology, though justification and discussion of strengths and weaknesses could be enhanced.	Satisfactory Basic description of data collection methods with limited justification. Demonstrates some understanding of strengths and weaknesses but lacks depth in places.	Limited description of data collection methods. Weak justification and minimal understanding of strengths and weaknesses.	Incomplete or vague description of data collection methods. Lacks justification and shows little understanding of strengths and weaknesses	Very weak or no description of data collection methods. No justification or understanding of methods.
Data Analysis 20%	Provides a highly logical, thorough, and outstanding description of data analysis methods. Shows a deep understanding of how the data supports the research	Excellent description of data analysis methods. Strong understanding of how the data relates to the research question, though some minor gaps	Provides a comprehensive description of data analysis methods, but lacks deeper insight or clarity in connecting the data to the research question.	Satisfactory explanation of data analysis methods with limited clarity or depth. Shows some understanding of how the data supports the research question, but	Limited description of data analysis methods. Weak connection between data and the research question. Lacks clarity and depth.	Incomplete or vague description of data analysis methods. Minimal understanding of how the data supports the research question.	Very weak or no description of data analysis methods. No understanding of how the data supports the research question.

	question, with clear insights	may be present.		could be further developed.			
Ethics Considerations & Research Limitations (10%)	Outstanding understanding of limitations, ethical considerations.	Excellent understanding of limitations, ethical considerations.	Comprehensive understanding of limitations, ethical considerations.	Satisfactory understanding of limitations, ethical considerations.	Limited understanding of limitations, ethical considerations.	Limited or vague understanding of limitations, ethical considerations.	No discussion of limitations, ethical considerations provided.

Artificial Intelligence

You are not permitted to use Gen-AI tools for this module unless you are a student with an adjustment report on Pegasus where this is explicitly specified as a 'reasonable adjustment'. Any student suspected of using such tools will be subject to investigation outlined in the [Student Discipline Procedure - Academic Misconduct.pdf \(strath.ac.uk\)](#) process.

Suggested Reading

Set text

- Ryan, B., Scapens, R. W. & Theobald, M. (2002) Research Method and Methodology in Finance and Accounting, 2d ed., London: Thomson Learning.
- Berg, B. L., & Lune, H. (2013) Qualitative Research Methods for the Social Sciences, 8th ed., Harlow, Essex, England: Pearson.
- Neuman, W. L. (2014). Social Research Methods: Qualitative and Quantitative Approaches (7th ed.). England: Pearson
- Silverman, D. (2006). Doing Qualitative Research: A Practical Handbook. Sage Publications, London.
- Creswell, J. W., & Poth, C. N. (2016). Qualitative inquiry and research design: Choosing among five approaches. Sage publications.

Class Readings

Students are required to read a specified text in advance of each meeting. The text will be used as the basis for detailed discussion and critique within the meeting. Set readings are noted in the class diary below along with additional background readings which students may find useful. All students are responsible for reading set literature in advance of the class AND bringing a copy to the class in which they are scheduled for discussion.

UG Module Manual (Honours)

Please refer to the accounting and finance UG manual module for the following ([Honours Module Manual.docx](#)):

- Useful Contacts
- Penalties for Late Submission
- Feedback
- Compensation Scheme
- Universal Marking Guide
- Useful Links