



DEPARTMENT OF ACCOUNTING AND FINANCE
Accounting Dissertation
CLASS CODE: AG435
2023/2024
SEMESTERS 1 and 2

Dissertation Due:

Progress Report Due: 17 November 2023

**Methodology Assignment Due 19 January 2024 (Friday week 1,
semester 2)**

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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. There is a separate outline for the 10 credit methodology class.

CLASS DESCRIPTION

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 in week 1.

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 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

Please contact the undergraduate office in the departmental office of Accounting and Finance if alternative formats of teaching materials are required or if you need any other assistance.

- 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.

PRE-REQUISITES

You must satisfy the Honours Accounting Programme entry requirements.

DISSERTATION DUE DATE:

LATE SUBMISSION

Late submission of the dissertation without a valid reason will result in the application of a penalty. The Business School follows the university's late penalty policy:

https://www.strath.ac.uk/media/ps/cs/gmap/academicaffairs/policies/Policy_and_Procedure_for_the_Late_Submission_of_Coursework.pdf

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 dissertation co-ordinators as soon as possible. The department will look more favourably on mitigating late penalties if the course direction has been informed in a timely fashion.

An evidence file should be kept on myplace 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. 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 **OUTSTANDING COURSEWORK** which will mean you will be unable to graduate until this file has been developed to the required standard.

READING

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.

ASSESSMENT

The dissertation (exclusive of tables, diagrams, questionnaire specimens, references, other appendices) is expected to be anywhere between 12,000 and 20,000 words. A dissertation containing less than 12,000 words is unlikely to be acceptable. There is no upper word limit on the dissertation. However, be advised that greater length does **not** ensure a better mark. In addition, an evidence file, described above, must be maintained on MyPlace and submitted along with the dissertation.

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.

Assessment of the dissertation is done in two ways, formative and summative or formal assessment. During the course of Semesters 1 and 2, formative assessment consists of a series of progress reports (described below) that aim to provide the student, his or her supervisor and the department with periodic feedback on the student's progress.

Summative (formal marking) assessment

Each dissertation is subject to two independent readings (blind, 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.

Please contact the undergraduate office in the departmental office of Accounting and Finance if alternative formats of teaching materials are required or if you need any other assistance.

You will not receive your dissertation mark prior to the final examination diet. Dissertation marks will be provided in the normal fashion by Student Registry. 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. The only authoritative source is the Student Registry.

Formative assessment: Feedback on Progress

Both you and your supervisor are asked to agree regular reports of your progress over the course of Semester 1 and 2. The deadline for each of these reports is given in the table below. Copies of the report forms are provided in appendix 1 at the end of this document.

The report aims to provide a means to document the feedback you are receiving on your progress. These **must** be discussed with your supervisor and **signed** by them **before** they are handed into the office. This will be shown as O/C if you do not hand them in and you cannot graduate until they have been handed in. The aims of the reports are as follows:

- To ensure that good records are kept of your progress toward completion so as to assist you in the timely submission of your dissertation
- To provide you with clear guidelines on key stages of research work and to provide guidance on their timely achievement
- To you and your supervisors with guidelines that enabling ongoing, formative assessment of your progress.

Table 1: Dates of Submission of Progress Report

Stage	Document	Due Date (Friday)
1	Submission of Pro-Forma S-1, signed by supervisor.	Sem 1 Week 9 17 November 2023

To meet these reporting deadlines, it is sensible to make a draft version of the information required on the pro-forma, arrange an appointment with your supervisor to discuss it, get feedback from your supervisors, draft a polished copy and arrange to get your advisor's signature.

The signed progress reports are turned in to the departmental office. They will place the document in your individual file. The class coordinator will review the documents. The first report is quite simple so it should not be necessary to do more than complete it and arrange for your supervisor's signature on it. With prior arrangement with your supervisor, you can request sight of the contents of the file.

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

Please contact the undergraduate office in the departmental office of Accounting and Finance if alternative formats of teaching materials are required or if you need any other assistance.

The main role of the supervisor is to provide you with guidance on the work you are doing and to assess your progress toward completion. A normal level of individual supervision is 5 hours. As research projects vary, it is only sensible that this 5 hours of supervision be distributed over Semester 1& 2 in a manner that reflects the specific circumstances. You might wish to discuss the times and frequency of your meetings in the context of the progress report due date (17 November) indicated in this outline.

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 class 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.

MARKING

UNIVERSAL MARKING GUIDE (ASSESSMENT DESCRIPTOR)

%	Descriptor
80 – 100	<p><u>Outstanding demonstration of learning outcomes:</u></p> <ul style="list-style-type: none"> • wide, appropriate knowledge and understanding (and where appropriate effective project work) including insight and originality • evidence of reading and thought beyond course/assignment materials • appropriate use of references and exemplars • an outstanding standard of writing and communication and/or presentation
70 – 79	<p><u>Excellent demonstration of learning outcomes:</u></p> <ul style="list-style-type: none"> • wide, appropriate knowledge and understanding (and where appropriate effective project work) including insight or originality • evidence of reading and thought beyond course/assignment materials • appropriate use of references and exemplars • an excellent standard of writing and communication and/or presentation
60 – 69	<p><u>Comprehensive demonstration of learning outcomes:</u></p> <ul style="list-style-type: none"> • wide appropriate knowledge and understanding (and where appropriate effective project work) with only occasional lapses in detail • evidence of reading and thought beyond course/assignment materials • a high standard of writing and communication
50 – 59	<p><u>Satisfactory demonstration of learning outcomes:</u></p> <ul style="list-style-type: none"> • sound knowledge and understanding of essential material (and where appropriate essential project skills) • general accuracy with occasional mistakes and/or uncoordinated use of information
40 – 49	<p><u>Adequate demonstration of learning outcomes:</u></p> <ul style="list-style-type: none"> • basic knowledge and understanding (and where appropriate basic project skills) • omissions and/or weaknesses of presentation and/or logic and/or evidence
30 – 39	<p><u>Limited demonstration of learning outcomes:</u></p> <ul style="list-style-type: none"> • some relevant information and limited understanding (and where appropriate some project work completed under supervision) • omissions and/or weaknesses of presentation and/or logic and/or evidence • lack of familiarity with the subject of assessment and/or assessment vehicle
20 – 29	<p><u>Inadequate demonstration of learning outcomes:</u></p> <ul style="list-style-type: none"> • a few key words, phrases or key ideas • extensive omissions and/or weaknesses of presentation and/or logic and/or evidence • serious errors • inadequate evidence of learning or inadequate project work

1 – 19	<u>Weak performance in learning outcomes</u> <ul style="list-style-type: none"> • serious errors • extensive omissions and/or weaknesses of presentation and/or logic and/or evidence • deficient evidence of learning or deficient evidence of project work
0	No relevant work submitted for assessment

PROGRESS REPORT

Please see the following progress report form that you are required to discuss with your supervisor and complete. Each must be signed by your supervisor on completion and then submitted on the due date to the Departmental Office.

Pro Forma S-1: Progress Report on Dissertation

Due hand-in Departmental Office: **Sem 1 Friday Week 9**

Name of Student: _____

Name of Supervisor: _____

Signature of Supervisor: _____

1. State your Research Question (20-30 words) and tick the research field (see below) basis for your review of previous research on your question.

The main accounting research fields are listed below; indicate the one that you have decided includes your research question:

Sub-fields of accounting research	Tick
Financial Reporting	
Standard Setting	
Capital markets/information efficiency	
Comparative /International	
Management Accounting	
Accounting Control	
Management Control	
External/Statutory Audi	
Audit Services Market	
Profession/Professionalisation	
Accounting History	
Public Sector Accounting	
Management Control/Budgeting	
.....Reporting/Accountability	
Other (please describe)	

2. List ten (10) academic research papers you have identified as relevant to your dissertation. Indicate with an asterisk those in the list which you have read and summarised. Indicate with a double asterisk those specifically recommended by your supervisor.

3. Indicate the key points of your current assessment of the previous research you have reviewed. (20-30 words)

4. Describe the specific hypothesis/ theoretical framework that your analysis of previous research suggests might be fruitful to evaluate and discuss why you have chosen that framework. (300 words)

5. How would you label your methodological basis of knowledge construction. (200 words)

6. Describe the type of evidence you envision as relevant to answering your research question and indicate the method /s you will use to collect/compile it. If you will rely on 'literature' as a source of evidence indicate this and briefly describe the texts that you are using.

7. Indicate your key stage targets for progress and establish deadline dates by which you expect to meet them.



DEPARTMENT OF ACCOUNTING & FINANCE

DEPARTMENT OF ACCOUNTING AND FINANCE
Accounting Dissertation: Methodology and Methods (10 credits)
CLASS CODE: AG435
2023/2024
SEMESTERS 1 and 2

CO-ORDINATOR: Anees Farrukh
Room: DW618
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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.

Please contact the undergraduate office in the departmental office of Accounting and Finance if alternative formats of teaching materials are required or if you need any other assistance.

B.3 develop skills in structuring essays on the subjects of methodology and method.

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.

Assessment (10 credits)

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 (19.01.24)**

CLASS DIARY

Week	Class Meeting	Set Reading	Background Reading
Sem 1 Wk 1	Introduction to dissertation meeting	None	Dissertation guidance notes
Sem 1 Wk 2	Methodology: Ontological & Epistemological positioning	Ryan et al. (2002) <i>Alternative philosophies of accounting research</i> . Part 1. Chapter 2, pp.32-49	Burrell G. and G. Morgan (1979) <i>Sociological Paradigms and Organisational Analysis: elements of the Sociology of Corporate Life</i> . Morgan G. and L. Smircich (1980) <i>The Case for Qualitative Research</i> .

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			<p>Academy of Management Review, Vol. 5, No.4, pp.491-500.</p> <p>Cunliffe, A. L. (2010) <i>Crafting Qualitative Research: Morgan and Smircich 30 years on</i>. Organizational Research Methods, Vol. 14, No. 4, pp.647-673.</p>
Sem 1 Wk 3	A chat with experienced supervisors over “what makes a good dissertation”. Research supervisors giving 15-20 minutes on what makes a good dissertation and how to approach it.	<p>Reflection on your own dissertation title/design and approach to carry research.</p> <p>This is an informal session, so students are encouraged to ask questions and engage in a discussion.</p>	
Sem 1 Wk 4	<p>Qualitative Methods. Literature Review and Evidence. Overview and guidance on Methods/methodology assignment.</p> <p>A graduated student will reflect on his/her journey of writing a dissertation.</p>	<p>O’Dwyer B. and J. Unerman (2006) <i>From functional to social accountability: Transforming the accountability relationship between funders and non-governmental development organisations</i>. Accounting, Auditing and Accountability Journal, Vol. 20, No. 3, pp.446-471.</p>	<p>Ryan et al. (2002) The analysis of literature. Part 1. Chapter 10, pp.191-189.</p> <p>Ryan et al. (2002) Methods of empirical research. Part 2. Chapt. 6</p>
Sem 1 Wk 5	Learning session on Quatitative Methods and guidance on how to run regression analysis by Research Assistants.		
Sem 1 Wk 7	Quantitative Methods and challenge of Mixed Methods: Regression analysis, questionnaires and the use of statistical softwares.	<p>Morgan, D. (2007) <i>Paradigms Lost and Pragmatism Regained: Methodological Implications of Combining Qualitative and Quantitative Methods</i>. Journal of Mixed Methods Research, Vol. 1, no. 1 pp. 48-76</p>	<p>Ryan et al. (2002) Methods of empirical research. Part 2. Chapt. 6 pp.117-131 and Interpretation of positive research. Part 2 Chapt. 7 pp.132-141.</p> <p>Journal of Mixed Methods Research, Vol. 1, no. 1</p> <p>Groen, B A C and C P M Wilderom (2012) <i>Why do employees take more initiatives to improve their performance after co-developing performance measures? A Field Study</i>. Management Accounting Research 23, pp.120-141.</p>
Sem 2	Assignment		Submission Sem 2 Wk 1 Friday noon