

**DEPARTMENT OF ACCOUNTING AND FINANCE**  
**Accounting Dissertation: Methodology and Methods (10 credits)**  
**CLASS CODE: AG435**  
**2019/2020**  
**SEMESTERS 1 and 2**

**CO-ORDINATOR: Andrea Coulson**  
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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.
- B.3 develop skills in structuring essays on the subjects of methodology and method.

Please contact the Departmental Office of Accounting and Finance if alternative formats of teaching materials are required or if you need any other assistance.

## Required Reading

### Set text

Ryan, B., Scapens, R. W., and M. Theobald (2002) *Research Method and Methodology in Finance and Accounting*. 2nd Edition. Thomson: London.

### 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, Monday Week 1 by noon**

### CLASS DIARY

Week	Class Meeting	Set Reading	Background Reading
Sem 1 Wk 1	Methodology: Ontological & Epistemological positioning	Ryan et al. (2002) Alternative philosophies of accounting research. 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> . <i>Academy of Management Review</i> , Vol. 5, No.4, pp.491-500.  Cunliffe, A. L. (2010) <i>Crafting Qualitative Research: Morgan and Smircich 30 years on</i> . <i>Organizational Research Methods</i> , Vol. 14, No. 4, pp.647-673.
Sem 1 Wk 3	Literature Review and Evidence	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> . <i>Accounting, Auditing and Accountability Journal</i> , Vol. 20, No. 3, pp.446-471.	Ryan et al. (2002) The analysis of literature. Part 1. Chapter 10, pp.191-189.

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Sem 1 Wk 4	Quantitative Methods: questionnaires	Al-Omiri, M and C Drury (2007) <i>A survey of factors influencing the choice of product costing systems in UK organizations</i> . Management Accounting Research, 18, pp.399-424.	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.
Sem 1 Wk 7	Qualitative Methods: Cases	Morris, T. and L. Empson (1998) <i>Organisation and Expertise: an Exploration of Knowledge Bases and the Management of Accounting and Consulting Firms</i> . Accounting, Organizations and Society, Vol. 23, No 5/6, pp.609 – 624.	Ryan et al. (2002) Methods of case study. Part 2. Chapt 8 pp.142-162
Sem 1 Wk 10	The challenge of Mixed Methods:	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	Journal of Mixed Methods Research, Vol. 1, no. 1  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.
Sem 2	Assignment		<b>Submission Sem 2 Wk 1 Mon noon</b>