



## COURSE SYLLABUS

# Research Methodology in Accounting, 7.5 credits

*Research Methodology in Accounting, 7,5 högskolepoäng*

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<b>Course Code:</b> JRAR20	<b>Education Cycle:</b> Second-cycle level
<b>Confirmed by:</b> Council for Undergraduate and Masters Education May 16, 2019	<b>Disciplinary domain:</b> Social sciences
<b>Revised by:</b> Council for Undergraduate and Masters Education May 7, 2020	<b>Subject group:</b> FE1
<b>Valid From:</b> Aug 17, 2020	<b>Specialised in:</b> A1N
<b>Version:</b> 2	<b>Main field of study:</b> Business Administration

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### Intended Learning Outcomes (ILO)

The overarching goal of this course is to provide the students with the requisite knowledge, and help them to develop the necessary cognitive skills, for successfully completing their Civilekonom (Accounting) theses.

#### Knowledge and understanding

1. account for key concepts of different advanced methods of qualitative and quantitative data collection and analysis in Accounting
2. justify and explain scientific criteria for selection of appropriate methods to solve a research issue
3. describe the main categories of research methodology in Accounting

#### Skills and abilities

4. formulate a research question in conceptual and operational terms
5. carry out a critical literature review
6. carry out qualitative and quantitative data collection and advanced analysis
7. apply a scientific approach to independently seek, assess, compile and analyze data

#### Judgement and approach

8. evaluate and take a critical position on validity, extern validity, reliability, relevance and objectivity
9. independently interpret and critically review results of the empirical investigation and to reflect on the ethical dilemmas in the research process

### Contents

The course equips the students with the requisite knowledge and skills to interpret and evaluate published papers in Accounting, formulate research questions, as well as collect and analyze qualitative and quantitative data. The course introduces the students to the theory of sciences, advanced research study design, advanced qualitative and quantitative research methods, advanced qualitative and quantitative data analysis, research report writing, critical review of

research reports and researcher ethics.

### Connection to Research and Practice

This is a theoretically as well as practically oriented course in research methodology in accounting. The course provides students with an opportunity to develop theoretical models and to empirically explore these models by the means of quantitative and qualitative methods. Methods learned in this course can be applied beyond the field of accounting and can be applied in any future projects that require methodological rigor and systematic approach to data. The course provides the students with an understanding of how abstract theoretical knowledge can be presented in models and how these models can be explored empirically. The course further introduces the students to the art of academic writing, thus developing their generic skills.

### Type of instruction

The course includes lectures and workshops

The teaching is conducted in English.

### Prerequisites

Bachelor's degree in Business Administration (i.e. the equivalent of 180 ECTS credits at an accredited university).

### Examination and grades

The course is graded A, B, C, D, E, FX or F.

Individual assignment: Systematic Review (ILOs: 1-5) representing 4 credits.

Group assignment: Quantitative report (ILOs: 6 - 9) representing 2 credits

Group assignment: Qualitative report (ILOs: 6 - 9 ) representing 1,5 credits

All parts of compulsory examination in the course must be passed with a passing grade (A-E) before a final grade can be set. The final grade of the course is determined by the sum total of points for all parts of examination in the course (0-100 points). Grade is set in accordance to JIBS grading policy.

Registration of examination:

Name of the Test	Value	Grading
Individual assignment: Systematic Review	4 credits	A/B/C/D/E/FX/F
Group assignment: Quantitative report	2 credits	A/B/C/D/E/FX/F
Group assignment: Qualitative report	1.5 credits	A/B/C/D/E/FX/F

### Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. There must be course evaluators identified among the students. The evaluation is carried out continuously as well as at the end of the course, through a survey. After the course the course Examiner meets with student evaluators to discuss the survey results and possible improvements. A summary

report is also created. The report is followed up by program directors and discussed with faculty and relevant others (e.g. Associate Dean of Education, Associate Dean of faculty, Director of PhD Candidates, Dean, or Director of Studies). The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluation.

### **Other information**

#### Academic integrity

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarizing called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

### **Course literature**

A list of published papers will be made available at the introduction of the course.

Recommended books:

Bell, Emma, Bryman, Alan & Harley, Bill. (2019), *Business research methods*. 5 edition. Oxford University Press

Pallant, Julie (2016), *SPSS survival manual : a step by step guide to data analysis using SPSS*. 6 edition. Maidenhead : Open University Press

Smith, M. (2017). *Research Methods in Accounting* (4th edition). SAGE Publications Ltd.

Ryan, B., Scapens, R. W., Theobald, M., & Beattie, V. (2002). *Research Methods and Methodology in Finance and Accounting* (2nd edition). London: Cengage Learning.

Wayne, B. C., Colomb, G. G., Williams, J. M., Bizup, J., & FitzGerald, W. T. (2016). *The Craft of*

Research  
(4th edition). Chicago: University of Chicago Press