Australian School of Business
School of Accounting

ACCT 4897/5997

SEMINAR IN RESEARCH METHODOLOGY

COURSE OUTLINE
SESSION 1, 2009
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1. STAFF CONTACT DETAILS

1.1 Staff Contact Details

<table>
<thead>
<tr>
<th>Teaching Staff</th>
<th>Room Number</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professor Ken Trotman (Lecturer-in-Charge)</td>
<td>QUAD 3110</td>
<td>9385 5831</td>
<td><a href="mailto:k.trotman@unsw.edu.au">k.trotman@unsw.edu.au</a></td>
</tr>
</tbody>
</table>

1.2 Communication with Staff

Consultation times are Monday 5-6pm and Wednesday 4-5pm. Other consultation times can be arranged on request.

2. COURSE DETAILS

2.1 Teaching Times and Locations

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>2-5pm</td>
<td>Goldstein G02</td>
</tr>
<tr>
<td>Wednesday</td>
<td>5-8pm</td>
<td>ASB 219</td>
</tr>
</tbody>
</table>

2.2 Textbook


2.3 Units of Credit

ACCT 4897/5997 Seminar in Research Methods has a total of 6 units of credit.

2.4 Summary of Course

The key topics covered are:
- Characteristics of Science, Sources of Research Questions, The Outcome of Research, Theoretical Frameworks, Hypothesis Development
- Experimental Designs
- Overview of Audit Judgement Research-Theory and Methods
- Design Issues Affecting Validity
- Developing Research Instruments
- How Research progresses
- Introduction to Surveys
- Analysis of Data

2.5 Course Aims and Relationship to Other Courses

The general aim of this course is to consider the nature of scientific research and to review principal research methods that are used in current accounting research. The subject is part of a
suite of four subjects (see also Current Developments in Accounting Research – Financial; Managerial and Auditing). In particular, this course gives strong emphasis to research design and experimental methods and less coverage to other research methods that receive coverage in the other three Current Developments subjects.

2.6 Student Learning Outcomes

1. To understand the purpose of research and the role of theory in research.

2. To understand the principal research methods that have been used to address issues in accounting.

3. The ability to develop research methods to address research questions in accounting.

4. Application of statistical knowledge.

Graduate Attributes

<table>
<thead>
<tr>
<th>Course Learning Outcomes</th>
<th>ASB Graduate Attributes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1, 2, 3</td>
<td>1. Critical thinking and problem solving</td>
</tr>
<tr>
<td>3</td>
<td>2. Communication</td>
</tr>
<tr>
<td>3</td>
<td>3. Teamwork and leadership</td>
</tr>
<tr>
<td>1</td>
<td>4. Social, ethical and global perspectives</td>
</tr>
<tr>
<td>1, 2, 3, 4</td>
<td>5. In-depth engagement with relevant disciplinary knowledge</td>
</tr>
<tr>
<td></td>
<td>6. Professional skills</td>
</tr>
</tbody>
</table>

3. LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

At university, the focus is your self directed search for knowledge. Seminars and course materials are provided to help you learn. You are therefore required to attend all seminars and read all required readings in order to fully grasp and appreciate the concepts of Seminar in Research Methods.

Questions will be posed and there will be lots of opportunities to ask questions and participate in the discussion of the material. Opportunities for practice in the design of research studies will occur.

The teaching staff has put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed learning approach to Seminar in Research Methods.
3.2 Learning Activities and Teaching Strategies

Instruction in this course consists of two three hour seminars each week. Methods of presentation may include lectures, discussion of materials and student presentation. It should be emphasised that attendance at classes is a necessary but not sufficient condition for adequate examination preparation. All students should study the materials prescribed and participate in class discussions.

Students are also expected to attend research seminars in the School of Accounting’s Seminar Series Program.

4. Assessment

4.1 Formal Requirements

Students are required to complete the assigned reading in advance and to attempt the questions set. There will be one major assignment.

4.2 Assessment Details

The composite mark for ACCT 4897/5997 will be calculated as follows:

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weight</th>
<th>Learning Outcomes assessed</th>
<th>ASB Graduate Attributes assessed</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Examination</td>
<td>50 %</td>
<td>1, 2, 3</td>
<td>1, 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assignment</td>
<td>20 %</td>
<td>1, 3</td>
<td>1, 2, 5</td>
<td>1,500 words</td>
<td>8 April 2009</td>
</tr>
<tr>
<td>Participation</td>
<td>20 %</td>
<td>1, 2, 3</td>
<td>2, 3, 4, 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statistics component</td>
<td>10 %</td>
<td>1, 2, 3</td>
<td>2, 3, 4, 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>100 %</td>
<td>4</td>
<td>5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4.3 Assessment Format

Final examination (50%)
Students are required to sit for a final examination paper in this course. The exam will be of three hours duration and will cover the entire course. It will be an open book exam.

Assignment (20%)
This will involve the design of an experiment and a written report of up to 1,500 words. Format and content will be discussed in class.

Participation (20%)
Participation mark will be based on the quality of discussion in class, including any assigned presentations. Knowledge of the readings assigned and the interrelationships between these readings will be an important component of this mark. Participation will be discussed in more detail in the first class.
Statistics component (10%)
Details for this assessment will be notified to students after class 4.

4.4 Assignment Submission Procedure

Assignments are to be handed in during class on 8 April 2009. **Copies of all material submitted must be retained by students.**

4.5 Late Submission

Assignments that are submitted after the due date will be penalised by 10% of the total mark per day.

5. **Academic Honesty and Plagiarism**

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW’s policies, penalties, and information to help you avoid plagiarism see: [http://www.lc.unsw.edu.au/plagiarism/index.html](http://www.lc.unsw.edu.au/plagiarism/index.html) as well as the guidelines in the online ELISE tutorial for all new UNSW students: [http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm](http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm).

6. Course Resources

Below is the reading list for each class. Copies of these articles will be distributed in class one week in advance.

**Class 1 (9 March) (Ken Trotman)**

*Characteristics of Science, Sources of Research Questions, The Outcome of Research, Theoretical Frameworks, Hypothesis Development*


**Class 2 (11 March) (Ken Trotman)**

*Experimental Designs*


Class 3 (16 March)  (Ken Trotman)

*Overview of Audit Judgement Research-Theory and Methods*


Class 4 (18 March)  (Ken Trotman)

*Design Issues Affecting Validity*


Class 5 (23 March)  (Ken Trotman)

*Developing Research Instruments*


(Note: by using my own recent studies here, it allows us to have an indepth understanding of the research methods including the research instrument.)

Class 6 (25 March) (Ken Trotman)

How Research Progresses


Class 7 & 8 (30 March & 1 April) (Amna Khalifa and Noel Harding)

To be Advised.

Class 9 (6 April) (Ken Trotman)

Introduction to Surveys


Class 10 (8 April) (Ken Trotman)

Presentation of Research Designs.
7. COURSE EVALUATION AND DEVELOPMENT

Each year, feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW’s Course and Teaching Evaluation and Improvement (CATEI) Process ([http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm](http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm)) is one of the ways in which student evaluative feedback is gathered. Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.

8. STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.


8.1 Workload

It is expected that you will spend at least **ten hours** per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

8.2 Attendance

Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than eighty per cent of scheduled classes they may be refused final assessment.

8.3 Special Consideration and Supplementary Examinations

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress. For advice on UNSW policies and procedures for granting special consideration and supplementary exams, see:

‘UNSW Policy and Process for Special Consideration’: [https://my.unsw.edu.au/student/atoz/SpecialConsideration.html](https://my.unsw.edu.au/student/atoz/SpecialConsideration.html)

Further information for undergraduate students is on the ASB website (see ‘Policies and Guidelines for Current Students’).

8.4 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: www.my.unsw.edu.au

8.5 Occupational Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see https://my.unsw.edu.au/student/atoz/OccupationalHealth.html.

8.6 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

9. ADDITIONAL STUDENT RESOURCES AND SUPPORT

The University and the ASB provide a wide range of support services for students, including:
- **ASB Education Development Unit (EDU)** (www.business.unsw.edu.au/edu) Academic writing, study skills and maths support specifically for ASB students. Services include workshops, online and printed resources, and individual consultations. EDU Office: Room GO7, Ground Floor, ASB Building (opposite Student Centre); Ph: 9385 5584; Email: edu@unsw.edu.au
- **UNSW Learning Centre** (www.lc.unsw.edu.au) Academic skills support services, including workshops and resources, for all UNSW students. See website for details.
- **Library training and search support services**: http://info.library.unsw.edu.au
- **UNSW IT Service Desk**: Technical support for problems logging in to websites, downloading documents etc. Library, Level 2; Ph: 9385 1333. Website: www.its.unsw.edu.au/support/support_home.html
- **UNSW Counselling Service** (http://www.counselling.unsw.edu.au) Free, confidential service for problems of a personal or academic nature; and workshops on study issues such as ‘Coping With Stress’ and ‘Procrastination’. Office: Level 2, Quadrangle East Wing; Ph: 9385 5418
- **Student Equity & Disabilities Unit** (http://www.studentequity.unsw.edu.au) Advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Ph: 9385 4734
## 10. Seminar Schedule

<table>
<thead>
<tr>
<th>Class</th>
<th>Date</th>
<th>Convenor</th>
<th>Topic Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>9 March (2-5)</td>
<td>Ken Trotman</td>
<td>Characteristics of Science, Sources of Research Questions, The Outcome of Research, Theoretical Frameworks and Hypothesis Development</td>
</tr>
<tr>
<td>2</td>
<td>11 March (5-8)</td>
<td>Ken Trotman</td>
<td>Experimental Designs</td>
</tr>
<tr>
<td>3</td>
<td>16 March (2-5)</td>
<td>Ken Trotman</td>
<td>Overview of Audit Judgement Research-Theory and Methods</td>
</tr>
<tr>
<td>4</td>
<td>18 March (5-8)</td>
<td>Ken Trotman</td>
<td>Design Issues Affecting Validity</td>
</tr>
<tr>
<td>5</td>
<td>23 March (2-5)</td>
<td>Ken Trotman</td>
<td>Experimental Design and Research Instrument</td>
</tr>
<tr>
<td>6</td>
<td>25 March (5-8)</td>
<td>Ken Trotman</td>
<td>How Research progresses</td>
</tr>
<tr>
<td>7</td>
<td>30 March (2-5)</td>
<td>Amna Khalifa</td>
<td>Analysis of Data</td>
</tr>
<tr>
<td>8</td>
<td>1 April (5-8)</td>
<td>Noel Harding</td>
<td>Analysis of Data</td>
</tr>
<tr>
<td>9</td>
<td>6 April (2-5)</td>
<td>Ken Trotman</td>
<td>Introduction to Surveys</td>
</tr>
<tr>
<td>10</td>
<td>8 April (5-8)</td>
<td>Ken Trotman</td>
<td>Presentation of Major Assignments</td>
</tr>
<tr>
<td>11</td>
<td>To be determined</td>
<td>Ken Trotman</td>
<td>Presentation of Major Assignments (continued)</td>
</tr>
</tbody>
</table>