<b>Department:</b>	Accounting	Degree	Master of Science in Accounting (MSA)
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Course Name:	Research Methodology	Course No.:	BUS 621
Prerequisite:	None	Credit Hours:	3
Location	Male (VCR 2) Female (203 MBA)	Time	Sunday (08-11)

#### **Brief Description:**

This course covers the nature, scope and significance of research methodologies in social sciences, particularly in accounting field. It emphasizes the theoretical and practical perspectives on how research can be conducted in real business world. Among subjects covered in this course are research methodological issues and research methods such as research paradigms, research design, data collection methods, relevant statistical techniques for data analysis, interpretation and report writing. The course is also designed to guide students to develop their individual research proposal based on an accounting issue of their area of interest.

#### **Course Objectives:**

After completion of this course the student will be able to:

- 1. Identify and explain scientific research and methodological concepts and issues.
- 2. Define research process and apply research techniques; research design, measurement, data collection methods, sampling, data analysis, interpretation and report writing.
- 3. Critically identify and explain research issues in accounting field and its place within the broader body of accounting literature.
- 4. Develop and demonstrate an informative oral communication of a scholarly research proposal.

#### **Course Content:**

This course is composed of several parts. The first part introduces philosophy of science and its influence on scientific research method paradigms. The second provides students with tools to plan and initiate their own research proposal. The third part discusses issues in research designs. Within this part a consideration will be given to ethical and political issues relating to social research. Later, this course contains depth coverage of data collection methods that are important for students in accounting field to carry on their own research. Dealing with collected data and report writing are covered in the fifth part of this course. At the end of this course, more emphasize will be given to the research methodologies in accounting research.

#### **Course Delivery**

The course is made up of a combination of lectures, workshops, and student presentations. Students are encouraged to explore research issues and problems in complex contexts using social, ethical, economical, political and global perspectives and to develop analysis and investigation skills that are required to undertake more advanced research. It is important all students appreciate that the dialogue involves all class members.

### Text Book:

- 1. Robson C. and McCartan (2016) Real world research, 4<sup>th</sup> Edition Wiley. <a href="https://www.wiley.com/en-us/Real+World+Research%2C+4th+Edition-p-9781118745236">https://www.wiley.com/en-us/Real+World+Research%2C+4th+Edition-p-9781118745236</a>.
- 2. Bhattacherjee Anol (2012) Social Science Research: Principles, Methods, and Practices, University of South Florida <a href="https://scholarcommons.usf.edu/cgi/viewcontent.cgi?referer=https://www.google.com.sa/&httpsredir=1&article=10">https://scholarcommons.usf.edu/cgi/viewcontent.cgi?referer=https://www.google.com.sa/&httpsredir=1&article=10</a>
  02&context=oa textbooks
- 3. Olalere, Taiwo, Methodology in Accounting Research: A Critique of Taxonomy (September 2, 2011). Available at SSRN: <a href="https://ssrn.com/abstract=1921192">https://ssrn.com/abstract=1921192</a> or <a href="https://dx.doi.org/10.2139/ssrn.1921192">https://dx.doi.org/10.2139/ssrn.1921192</a>.

# **Additional References:**

- Cooper, D. and Schindler, P. (2011). Business Research Methods. 11th Edition. Singapore: McGraw-Hill.
- Saunders, M., P. Lewis, et al. (2007). *Research methods for business students*. 4<sup>th</sup> Edition. Prentice Hall, Pearson Education.
- Creswell John W. (2009) Research Design: Qualitative, Quantitative and Mixed Methods Approaches, 4<sup>th</sup> Edition, SAGE: PDF is available at: <a href="https://www.google.com.sa/search?newwindow=1&safe=strict&ei=m7qiW7T\_Jcqua8\_Ks-AL&q=creswell+research+design+5th+edition+pdf&oq=creswell+research+design+5th+edition+pdf&gs\_l=psy-ab.3...0.0.0.27073.0.0.0.0.0.0.0.0.0.0...0...1c..64.psy-ab.0.0.0...0.Wfgz1AtlDDg</a>
- Further readings will be provided during the course term.

# **Online Resources:**

#### General research methods:

- → http://www.socialresearchmethods.net
- http://www.statpages.org

Matrix of Measurement and Assessment Tools and Learning Objectives								
				Objectives				
			Knowledge		Critical Thinking		Oral Comm.	
Assessment tools	Grade	Week (Time period)	Obj. No.	Grade	Obj. No.	Grade	Obj. No.	Grade
Midterm Exam	20	9 <sup>th</sup>	(1+2)	20				
Presentations	5	During the course term					(4)	5
Research proposal	35	13 <sup>th</sup>			(3)	35		
Final Exam	40	Final examination period		40				
Total objectives' grades	100			60		35		5
Percentage allocated	100%			60%		35%		5%

Course Outline:			
Week	Hours	Topics	Assignments (Each Assignment due in two weeks)
1	1.5	Syllabus and introduction to the course	
1	1.5	Science and scientific research	1 <sup>st</sup> Assignment: Write a report about philosophy of science and Research paradigms.
2	3	Approaches to social research	
3	1.5	The critical literature review: developing your ideas	2 <sup>nd</sup> Assignment: Critically review a literature in one of accounting issue.
3	1.5	Planning: selecting a strategy: writing a project proposal	
4	1.5	General design issues and research paradigms	
4	1.5	Fixed designs	
5	1.5	Flexible designs	

5	1.5	Designs for particular purposes: evaluation, action and change	
6	1.5	Ethical and political considerations	
6	1.5	Data collection: surveys and questionnaires	
7	1.5	Data collection: interviews and focus groups	
7	1.5	Data collection: tests and scales	
8	1.5	Data collection: observational methods	
8	1.5	Data collection: additional methods of data collection	3 <sup>rd</sup> Assignment: Write a report about the advantage and disadvantages of one of the data collection method.
9	3	Midterm Exam	
10	1.5	Dealing with the data: the analysis and interpretation of quantitative data	
10	1.5	Dealing with the data: the analysis and interpretation of qualitative data	4 <sup>th</sup> Assignment: Write a report about one of software packages for data analysis.
11	3	Reporting, disseminating and moving forward	
12	3	Methodologies in accounting research	
13	3	Research proposal presentations	
14	1.5	Research proposal presentations	
14	1.5	Review and conclusion of the course	

# **Assessments**

- 1- **Exams:** Two Exams will be given during regular class sessions. The Midterm & Final exams are designed to ensure student's comprehension of the examined issues.
- 2- **Presentations:** Each student will be individually required to select one subject to present during class involvement.
- 3- **Research Proposal:** Individual student will be required to submit a research proposal at the end of the semester. Research proposal is expected to relate theoretical concepts in addressing real life issues in Accounting. Criterion for marking the Research Proposal are around:
  - 1. Research problem; (e.g. Clarity, Importance, articulation ...)
  - 2. Literature review; (e.g. Applicability, Key articles, Recent articles, Gaps identification ...)
  - 3. Research question; (e.g. Clarity
  - 4. Motivation and contribution; (e.g. Practical and scientific implication)
  - 5. Theoretical framework and hypotheses; (e.g. Applicability, design ...)
  - 6. Research design including the sample, variables, and method of analysis; (e.g. Design, suitability...)
  - 7. How else could research questions have been answered?
  - 8. References. (E.g. style adopted verification....).
- 4- **Assignments**: To ensure full engagements in class discussion, students will be required to prepare for the lectures in advance, therefore other assignments will be assigned during the semester around main interests of the course.

# **Approved by Dept. Chair:**

**Date of Approval:** 

Dr. Ahmad Al-Salman

30-9-2019