



UNSW Course Outline

ACCT5997 Seminar in Research Methodology - 2024

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General Course Information

Course Code : ACCT5997

Year : 2024

Term : Term 1

Teaching Period : T1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course considers the relationship between science and scientific method; reviews some of the research methods commonly used to conduct research in accounting; and provides an introduction to the interpretation of the key statistical techniques used in accounting research.

Course Aims

The general aim of this course is to consider the nature of scientific research and to review research methods that are commonly used in current accounting research. By the end of the course, students should be able to read, understand and critical evaluate research articles in accounting. Students should also be able to develop a research proposal that identifies a research question and explain the motivation behind choosing the research question to examine, develop hypotheses that stem from the research question and design a study to examine/test the research questions and hypotheses. Students should also be able to conduct basic statistical analyses of quantitative data and interpret the results. The subject is part of a suite of four subjects (see also Current Developments in Accounting Research – Financial; Managerial and Auditing).

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).

Course Learning Outcomes

| Course Learning Outcomes |
|--|
| CL01 : Conduct a literature review, develop a research question and related hypotheses and design an appropriate study to test the hypotheses. You should be able to conduct research using experimental, survey, archival and qualitative research methods. |
| CL02 : Conduct reading of academic accounting articles, understand them and critique them. |
| CL03 : Design a research study to address a specific research question and/or hypotheses. |
| CL04 : Construct written work which is logically and professionally presented |
| CL05 : Communicate ideas in a clear and succinct manner. |
| CL06 : Demonstrate awareness of ethical issues in conducting research. |
| CL07 : Critique and evaluate a research design. |
| CL08 : Evaluate the pros and cons of various research methods to evaluate a research question. |
| CL09 : Understand and conduct basic quantitative data analysis. |

| Course Learning Outcomes | Assessment Item |
|--|--|
| CLO1 : Conduct a literature review, develop a research question and related hypotheses and design an appropriate study to test the hypotheses. You should be able to conduct research using experimental, survey, archival and qualitative research methods. | <ul style="list-style-type: none"> • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO2 : Conduct reading of academic accounting articles, understand them and critique them. | <ul style="list-style-type: none"> • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO3 : Design a research study to address a specific research question and/or hypotheses. | <ul style="list-style-type: none"> • Assessment 4: Final Examination • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO4 : Construct written work which is logically and professionally presented | <ul style="list-style-type: none"> • Assessment 2 - Data Analysis • Assessment 4: Final Examination • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO5 : Communicate ideas in a clear and succinct manner. | <ul style="list-style-type: none"> • Assessment 2 - Data Analysis • Assessment 4: Final Examination • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO6 : Demonstrate awareness of ethical issues in conducting research. | <ul style="list-style-type: none"> • Assessment 4: Final Examination • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO7 : Critique and evaluate a research design. | <ul style="list-style-type: none"> • Assessment 4: Final Examination • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO8 : Evaluate the pros and cons of various research methods to evaluate a research question. | <ul style="list-style-type: none"> • Assessment 4: Final Examination • Assessment 1 - Literature Review • Assessment 3: Participation and Proposal Presentation |
| CLO9 : Understand and conduct basic quantitative data analysis. | <ul style="list-style-type: none"> • Assessment 2 - Data Analysis |

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this 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 have 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.

If you attend an online class, or the online stream of a hybrid class, you are strongly encouraged to turn on and use a webcam. Experience shows this will help you to engage with the course and it will facilitate interaction with your peers and instructors. Classes and assessments may be conducted using Zoom or other technology which utilises your computers webcam or other features to communicate, monitor and/or record classes and class activities. Please contact the Lecturer-in-Charge if you have any questions. Where you are concerned about your background being captured during a class then we encourage you to make use of the virtual background options in Zoom or Microsoft Teams

Assessments

Assessment Structure

| Assessment Item | Weight | Relevant Dates |
|--|--------|----------------|
| Assessment 1 - Literature Review Assessment Format: Individual | 15% | |
| Assessment 2 - Data Analysis Assessment Format: Individual | 15% | |
| Assessment 3: Participation and Proposal Presentation Assessment Format: Individual | 20% | |
| Assessment 4: Final Examination Assessment Format: Individual | 50% | |

Assessment Details

Assessment 1 - Literature Review

Assessment Overview

This task requires students to read academic papers and write a literature review leading to the development of research questions or hypotheses This assignment is designed to teach

students how to conduct a literature review for a research topic, critically evaluate prior research and develop a research question and hypotheses.

Assesses: PLO1, PLO2, PLO3

Course Learning Outcomes

- CL01 : Conduct a literature review, develop a research question and related hypotheses and design an appropriate study to test the hypotheses. You should be able to conduct research using experimental, survey, archival and qualitative research methods.
- CL02 : Conduct reading of academic accounting articles, understand them and critique them.
- CL03 : Design a research study to address a specific research question and/or hypotheses.
- CL04 : Construct written work which is logically and professionally presented
- CL05 : Communicate ideas in a clear and succinct manner.
- CL06 : Demonstrate awareness of ethical issues in conducting research.
- CL07 : Critique and evaluate a research design.
- CL08 : Evaluate the pros and cons of various research methods to evaluate a research question.

Assessment 2 - Data Analysis

Assessment Overview

This task requires students to statistically analyse some quantitative data using SPSS and write up the results of their analysis. Students will be given some hypothetical data and hypotheses and will be required to analyse the data in a way that tests the hypotheses and write up the results of their analysis in a style similar to a quantitative research article.

Assesses: PLO1, PLO2, PLO3

Course Learning Outcomes

- CL04 : Construct written work which is logically and professionally presented
- CL05 : Communicate ideas in a clear and succinct manner.
- CL09 : Understand and conduct basic quantitative data analysis.

Assessment 3: Participation and Proposal Presentation

Assessment Overview

Each seminar will comprise a short lecture and class discussion. A short homework assignment is due for most classes. Students are expected to prepare solutions to these assignments and bring their solutions to the relevant class. These assignments are designed to help students understand the related topic and to develop practical research skills. The class discussion will focus on these short homework assignments.

Students are also expected to attend and participate in research seminars in the School's Seminar Series Program. Attendance at these seminars will expose students to current accounting research.

Students will make an oral presentation on the last day of the course. The presentation will be for a research study that individual students have designed. Students will need to explain the objective of the study, the research question(s) addressed in the study, the contribution of the study to the academic literature, hypotheses and research design. The assignment is designed to facilitate students' understanding of the material covered in the course and how the concepts covered in the course would be applied to designing a research study. The assignment will also assist in the development of students' oral presentation skills.

Assesses: PLO1, PLO2, PLO3

Course Learning Outcomes

- CL01 : Conduct a literature review, develop a research question and related hypotheses and design an appropriate study to test the hypotheses. You should be able to conduct research using experimental, survey, archival and qualitative research methods.
- CL02 : Conduct reading of academic accounting articles, understand them and critique them.
- CL03 : Design a research study to address a specific research question and/or hypotheses.
- CL04 : Construct written work which is logically and professionally presented
- CL05 : Communicate ideas in a clear and succinct manner.
- CL06 : Demonstrate awareness of ethical issues in conducting research.
- CL07 : Critique and evaluate a research design.
- CL08 : Evaluate the pros and cons of various research methods to evaluate a research question.

Assessment 4: Final Examination

Assessment Overview

Students are required to sit for a final examination paper in this course. The exam will cover all topics covered in the course except for the statistical data analysis. It will be an open book exam.

Assesses: PLO1, PLO2, PLO3

Course Learning Outcomes

- CL03 : Design a research study to address a specific research question and/or hypotheses.
- CL04 : Construct written work which is logically and professionally presented
- CL05 : Communicate ideas in a clear and succinct manner.
- CL06 : Demonstrate awareness of ethical issues in conducting research.

- CLO7 : Critique and evaluate a research design.
- CLO8 : Evaluate the pros and cons of various research methods to evaluate a research question.

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

| Teaching Week/Module | Activity Type | Content |
|------------------------------------|---------------|--|
| Week 1 : 12 February - 18 February | Lecture | <p>Class 1: Monday 12 February 2024 QUAD 2093 Topic: Introduction to Research Methods - Characteristics of Science, Types of Research, Developing a Research Issue; Research Questions, Hypotheses and Models; Motivation of Research – Gary Monroe</p> <p>Class 2: Wednesday 14 February 2024 QUAD 2093 Topic: Research Design, Sample, Finishing a Study, Assessing Research, Archival Research, Introduction to Surveys – Gary Monroe</p> <p>Class 3: Friday 16 February 2024 QUAD 2093 Topic: Designing Questionnaire, Interviews, Using SPSS to analyse data - Introduction to Data Analysis – Gary Monroe</p> |
| Week 2 : 19 February - 25 February | Lecture | <p>Class 4: Monday 19 February 2024 QUAD 2093 Topic: Using SPSS to analyse data - Introduction to Data Analysis, ANOVA and Regression Analysis – Gary Monroe Reading list (Note: Don't worry about any equations in the readings):</p> <p>Class 5: Wednesday 21 February 2024 QUAD 2093 Topic: Experimental Designs (Part 1) – Ken Trotman Introduction to Experimental Design: Overview of Experimental Research</p> <p>Class 6: Friday 23 February 2024 QUAD 2093 Topic: Experimental Methods (Part 2) – Ken Trotman Overview of Experimental Research, Designing Experiments on JDM Topics, Internal and External Validity</p> |
| Week 3 : 26 February - 3 March | Lecture | <p>Class 7: Monday 26 February 2024 QUAD 2094 Topic: Experimental Methods (Part 3) – Ken Trotman Other Issues to be Considered in the Design of Experiments: Design Issues Affecting Validity; Choice of Research Questions; Choice of Participants; Field Research</p> <p>Tuesday 27 February 2024 Assignment 1 Literature Review (15%) due today, Tuesday 27 February 2024, 5.00 pm Email your assignment to g.monroe@unsw.edu.au</p> <p>Class 8: Wednesday 28 February 2024 QUAD 2093 Topic: Presentation of Research Designs (10%) Each student will make a presentation of their research design to the class. For efficiency, you should base this on the topic of your literature review but extend the presentation to include RQs, hypotheses and research design. Assessment: • 15 minute oral presentation</p> <p>Friday 1 March 2024 No class today. Assignment 2 (15%) due Friday 1 March 2024, 5.00 pm</p> |

Attendance Requirements

Students must attend all classes and participate in class discussions.

General Schedule Information

Detailed schedule is available on Moodle.

Course Resources

Prescribed Resources

No textbook is prescribed for this course. Specific readings have been selected for each topic and are available on the course website. The website for this course is on Moodle. Readings are also detailed in the detailed course schedule on Moodle.

Recommended Resources

Readings are available on Moodle.

Additional Costs

No additional costs.

Course Evaluation and Development

Teaching evaluations will be administered at the end of the term. Feedback from students will be considered in upgrading the course the next time it is offered.

Staff Details

| Position | Name | Email | Location | Phone | Availability | Equitable Learning Services Contact | Primary Contact |
|----------|-------------|-------|-----------|-------------------|---|-------------------------------------|-----------------|
| Convenor | Gary Monroe | | QUAD 3085 | +61 (2) 9065 9654 | 11 - 12 before class and by appointment | No | Yes |
| Lecturer | Ken Trotman | | QUAD 3112 | +61 (2) 9065 5026 | By appointment | No | No |

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct

- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support](#) page.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

Submission of Assessment Tasks

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control

interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special

Consideration” on the [key policies and support](#) page.

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the ‘wrong’ assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).

- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

QUALITY ASSURANCE

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions. Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>