

AALTO BIZDepartment of Accounting

22E20700 Research Methods in Accounting (6 cr)

SYLLABUS

1.1 (7.1.2019)

Instructors' contact information	Course information
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Learning Objectives

The purpose of this course is to assist you in the production of your M.Sc. –Thesis. By independently watching the attached audiovisual material and by reading the articles as well as the textbook of this course, you will develop a solid understanding of the qualitative research methods – and especially such methods that revolve around accounting topics. In addition, you will understand basic econometric tools used in quantitative accounting research. Moreover, you will learn the basics of SAS 9.4 statistical software which allows you to address particular research problems in a systematic, scientific way. An understanding of both qualitative and quantitative research methods assists you, first and foremost, in tackling the challenge of your own M.Sc. – Thesis. Moreover, this course gives you the capability to evaluate and criticize, at least to some degree, various scientific investigations in both the management accounting and the financial accounting genres.

Prerequisites for the course

Ideally, you should take this course when you start thinking about having to produce your M.Sc. –Thesis soon - but well before joining a M.Sc. –Thesis group, and before committing yourself to the investigation of a specific research topic.

Course Material

Readings

- Textbook: Boris Blumberg, Donald R. Cooper & Pamela S. Schindler. Business Research Methods, Second European Edition, McGraw-Hill, 2008.
- Ahrens, T. and Dent, J. 1998. Accounting and Organizations: Realizing the Richness of Field Research. Journal of Management Accounting Research, vol.10, pp. 1–39.
- McKinnon, J. 1988. Reliability and validity in field research: some strategies and tactics. Accounting, Auditing and Accountability Journal, vol.1, pp. 34–54.

- Scapens, R. 1990. Researching management accounting practice: the role of case study methods. *British Accounting Review*, 22, pp. 259–281.
- Vaivio, J. 2008. Qualitative management accounting research: rationale, pitfalls and potential. *Qualitative Research in Accounting & Management*, vol.5, no.1, pp. 64–86.

Videos (you need the following password to access: RMA2016)

- Part 1: Why is the M.Sc –thesis so important? And what problems usually appear in getting started with it? <https://vimeo.com/138325958>
- Part 2: Writing the Introduction and the Literature Review. <https://vimeo.com/138591819>
- Part 3: About the Method –chapter, the Case organization/s, and the writing of the Case/s –chapter. <https://vimeo.com/138592533>
- Part 4: More about how to write the Case/s –chapter. <https://vimeo.com/138594267>
- Part 5: Writing the Theoretical Interpretation / Discussion –chapter. <https://vimeo.com/138595650>
- Part 6: How to write the Conclusions / Managerial Recommendations –chapter. <https://vimeo.com/138595942>
- Part 7: Fieldwork in case studies: Collecting empirical evidence – especially with field interviews. <https://vimeo.com/138596201>

Workload

Watching the audiovisual course material	3> hours
Lectures	12 hours
Exercises	12 hours
Preparing for the exam	100> hours
Exam	3 hours
Total	160 hours (6 cr.)

Exam and Grading

To pass this course you need to take two online-exams via MyCourses. Grading: 1–5.

1. Qualitative Exam. Qualitative exam is based on multiple-choice questions on the following course material: videos (part 1–7), articles, and the course book. The qualitative exam is weighted at 50% of the final grade.
2. Quantitative Exam. You need to work with and analyze real financial accounting data to pass the exam (e.g. you have to be able to compute correlations, run and interpret ordinary least square regressions, understand logistic models etc.). The quantitative exam is weighted at 50% of the final grade.

Please note that you have to pass both exams.

Schedule

Date	Day	Time	Location	Topic
9.1.2018	Wed	9:15-12:00	E-341	Introduction to Quantitative Research (HJ)
15.1.2018	Tue	9:15-12:00	E-341	Panel Discussion (HJ, JV, SI and LN)
16.9.2018	Wed	9:15-12:00	E-341	Introduction to Qualitative Research (JV)
22.1.2018	Tue	9:15-12:00	C-350	Exercise 1 using SAS 9.4 software (HJ)
23.1.2018	Wed	9:15-12:00	C-250	Exercise 2 using SAS 9.4 software (HJ)
29.1.2018	Tue	9:15-12:00	C-250	Exercise 3 using SAS 9.4 software (HJ)
30.1.2018	Wed	9:15-12:00	C-250	Exercise 4 using SAS 9.4 software (HJ)

HJ=Henry Jarva, JV=Juhani Vaivio, SI=Seppo Ikkäheimo, LN=Lasse Niemi
(see, [WebOodi](#) for possible schedule changes)

Ethical rules

Please understand the rationale behind an open book exam. We expect adherence to highest standards of scholastic honesty. Although we encourage for cooperation and learning between students please do not share answers.

Aalto University Code of Academic Integrity and Handling Violations Thereof.

<https://into.aalto.fi/display/ensaannot/Aalto+University+Code+of+Academic+Integrity+and+Handling+Violations+Thereof>