

61427 - Research Methodology in Accounting

Información del Plan Docente

Academic Year	2018/19
Subject	61427 - Research Methodology in Accounting
Faculty / School	109 - Facultad de Economía y Empresa
Degree	526 - Master's in Accounting and Finance
ECTS	4.0
Year	1
Semester	Annual
Subject Type	Optional
Module	---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The process of learning that has been designed for this course is based on the following:

Participatory lectures will be used with Section 1 of this course. This methodology combines the lecturer's presentation of contents and student active participation. The lecturer will highlight the most important aspects of the course and provide students with materials and/or compulsory readings. Whenever it is possible, these materials will be provided in advance, in order to facilitate the participation of the students in the working sessions (individually or in group, debate, public presentations, etc.). Lectures will be complemented by the students' individual work, who must hand in reports and assignments.

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In the sessions corresponding to Section 2, called Techniques, participatory lectures and seminars will be taught by different lecturers. The objective of each of these sessions is to explain a piece of research, putting the emphasis on a particular research technique. The assignment for this part involves the practical application of some of the techniques explained and it can be carried out individually or in group.

4.2.Learning tasks

The course includes the following learning tasks:

- Presentation of scientific research methodology and the state of research carried out in the Accounting field to date.
- Design and implementation of a research project within the accounting field (biographical information databases, impact factors, citations, software for managing bibliographic references).
- Presentation and analysis of the most common statistical techniques in accounting research.
- Attendance to the research seminars organized by the Department is encouraged.

4.3.Syllabus

The course will address the following topics:

Section I: METHODOLOGY

- Scientific and methodological foundations: Science and the scientific method. Scientific research methodology.
- Research approaches: Theoretical foundations and lines of research in accounting.
- Design and implementation of a research work within the accounting field. Research planning (tools and databases in order to look for biographical information, e-journals, access to full-text journals, other electronic resources, impact factors, *Journal of Citation Reports*, other indicators of quality for scientific publications, ...). Research execution (text, structure, references, software for managing bibliographic references).

Section II. TECHNIQUES

- Research techniques in accounting: Qualitative research techniques (surveys, case studies...). Quantitative research techniques (exploratory data analysis; hypothesis testing with univariate and multivariate techniques; multivariate analysis: principal components analysis, cluster analysis, multidimensional scaling (MDS), data envelopment analysis (DEA), regressions ...)

4.4.Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will

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be provided on the first day of class or please refer to the Department website

4.5. Bibliography and recommended resources

- Gonzalo Angulo, José Antonio. La tesis doctoral : planificación y ejecución de un trabajo de investigación en contabilidad y finanzas / por José Antonio Gonzalo Angulo Madrid : Asociación Española de Contabilidad y Administración de Empresas, 2000
- Tua Pereda, Jorge. La investigación empírica en contabilidad : la hipótesis de eficiencia del mercado / por Jorge Tua Pereda Madrid : Instituto de Contabilidad y Auditoría de Cuentas, D. L. 1991
- Bernal Torres, Cesar Augusto. Metodología de la investigación : para administración, economía, humanidades y ciencias sociales / Cesar Augusto Bernal Torres ; revisión técnica, Duván Salavarieta, Tomás Sánchez Amaya, Rosalba Salazar . - 2ª ed. Naucalpan (Edo. de México) : Pearson Educación, 2006
- Joseph F. Hair...[et al.]. Análisis multivariante / revisión técnica y compilación de las lecturas complementarias, Mónica Gómez Suárez ; traducción, Esme Prentice, Diego Cano . - 5ª ed., última reimp. Madrid [etc.] : Prentice Hall, D.L. 2008
- Murray, Rowena. Cómo escribir para publicar en revistas académicas : [consejos y trucos para mejorar su estilo] / Rowena Murray Barcelona : Deusto, 2006 D.L. 2006
- Ryan, Bob. Metodología de la investigación en finanzas y contabilidad / Bob Ryan, Robert W. Scapens, Michael Theobald Barcelona : Deusto, 2004
- Sierra Bravo, Restituto. Tesis doctorales y trabajos de investigación científica : metodología general de su elaboración y documentación / Restituto Sierra Bravo . - 5a. ed., 2a. reimp. Madrid [etc.] : Thomson, D.L. 2002
- Pérez López, César. Técnicas Estadísticas con SPSS 12 : aplicaciones al análisis de datos / César Pérez López Madrid [etc.] : Prentice-Hall, D.L. 2005