

Academic Year/course: 2021/22

## 61427 - Research Methodology in Accounting

### Syllabus Information

**Academic Year:** 2021/22

**Subject:** 61427 - Metodología de investigación en contabilidad

**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

### 2. Learning goals

### 3. Assessment (1st and 2nd call)

### 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 I 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 teams, debate, public presentations, etc.).

Lectures will be complemented by the students' individual work, who must hand in reports and assignments.

In the sessions corresponding to Section II, 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 teams.

In the case of a new health emergency caused by the current pandemic all teaching will be moved online.

#### 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 and/or Faculty 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.
- Types of research works and steps to follow when carrying out research in accounting.
- Design 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, ...).
- Execution of the research (text, structure, knowledge and use of reference managers, creation of shared references, merging of documents, importing and exporting references, and generation of reference lists in different styles).
- The search of financial information in quantitative information databases and social networks.

## Section II. TECHNIQUES

- Research methods in accounting: quantitative and qualitative methods: surveys, case studies, exploratory data analysis, hypothesis testing with univariate and multivariate techniques; multivariate analysis: principal components analysis, cluster analysis, multidimensional scaling (MDS), linear regression, discriminant analysis, logistic regression?

### 4.4. Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Department website.

### 4.5. Bibliography and recommended resources

[http://biblos.unizar.es/br/br\\_citas.php?codigo=61427&year=2019](http://biblos.unizar.es/br/br_citas.php?codigo=61427&year=2019)