

## 61427 - Research Methodology in Accounting

### Syllabus Information

**Academic year:** 2023/24

**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

The aim of this subject is to provide students with a highly qualified training on the methodological foundations and research techniques in accounting. This will allow them to develop accounting research inside or outside the university, thus contributing to bring university research closer to the problems of companies, public administrations or non-profit organizations.

These goals are aligned with SDG 4 (Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities), Objective 4.4 (Significantly Increase the Number of Youth and Adults with Skills for Employment, Decent Work and Entrepreneurship), and SDG 8 (Promote Inclusive and Sustainable Economic Growth, Employment and Decent Work).

### 2. Learning results

Upon completion of this subject, the student will be able to:

- Have an overview of the methodology of scientific research and, in particular, the one used in the field of accounting.
- Possess basic knowledge of the research developed in accounting in the past, as well as of the most important lines of research that coexist today.
- Be able to locate the necessary bibliography and documentation related to a specific topic, using the main tools available.
- Know how to identify the most important differences among the main bibliographic managers.
- Be able to carry out a comprehensive reading of articles published in impact journals, with special emphasis on the methodology used for their possible subsequent use.
- Know the statistical techniques most commonly used in accounting research.
- Be able to plan and execute a research in the field of accounting.
- Use statistical packages related to accounting research.
- Know the current regulations governing the completion of a doctoral thesis at the University of Zaragoza.
- Know how to analyse the statistical results obtained.

The acquisition of the learning results of the subject will enable students to extract the most relevant information from academic articles, to know how to use bibliographic managers and their possibilities, as well as the different methodologies that can be used in their academic work. They will also learn how to apply these analyses in a basic way in order to develop complex academic works through a deeper use of statistical programs and techniques. The student will learn the ability to carry out a basic planning of the realization of an academic work.

### 3. Syllabus

#### PART I. METHODOLOGY

Types of works in the accounting research process. Search for financial information in databases and social networks. Planning a work in accounting. Use of bibliographic information search tools in online catalogues, electronic resources, access to full-text journals, knowledge of impact indexes and other quality indicators for scientific publications. Execution of the work (text, structure, citations, use of bibliographic reference managers).

#### PART II. TECHNIQUES

Qualitative and quantitative accounting research methods: surveys, case studies, exploratory data analysis, hypothesis testing with univariate and multivariate analysis techniques; multivariate analysis: factor analysis, cluster analysis, multidimensional scaling (MDS), discriminant analysis, linear regression, logistic regression.

### 4. Academic activities

Master classes: 20 hours

Practical classes: 20 hours

Personal Study: 58 hours

Assessment tests: 2h or 4h (specify those that are not classroom hours)

4 ECTS = 100 hours

In principle, the teaching methodology and its assessment will be based on face-to-face classes. However, if circumstances so require, this can be modified to an online version.

## 5. Assessment system

A continuous assessment test is offered for the first call. A detailed guide for the production of each assignment will be included in Moodle- The assessment criteria will be:

The methodology part (60%) includes:

- Individual practical cases and assessment tests **(30%)**.
- Presentation of an individual report using a bibliographic manager **(30%)**.

The techniques part (40%) consists of a work (individual or team work) applying one of the research methods in accounting. The team works will be presented by all the members of the team.

In order to pass the subject, the weighted average must be equal to or higher than 5 points out of 10 and the minimum grade in each activity must be at least 4 points out of 10.

The detection of plagiarism or copying in an activity will result in a grade of 0 points and the protocol of the Faculty of Economics and Business will be applied.

### First official call

It will consist of a theoretical-practical test with closed questions (multiple choice) or essay questions.

The grade must be equal to or higher than 5 points out of 10. Continuous assessment students who would like to obtain a higher grade must take the test in its entirety. Their final grade will be the highest of those obtained in the final test and in the continuous assessment.

### Second call

Global test with the same criteria as in the first call.

It is foreseen that all tests will be carried out in person, but if health circumstances require it, they will be carried out in a blended or online manner.