

Research Methods in Accounting (F000690)

Course size *(nominal values; actual values may depend on programme)*

Credits 6.0

Study time 180 h

Course offerings and teaching methods in academic year 2025-2026

A (semester 1)	English	Gent	peer teaching	
			group work	0.0h
			lecture	
			seminar	
			practical	0.0h

Lecturers in academic year 2025-2026

Maussen, Sophie EB22 lecturer-in-charge

Offered in the following programmes in 2025-2026

	crdts	offering
Master of Science in Teaching in Economics(main subject Business Economics)	6	A
Master of Science in Business Economics (main subject Accountancy)	6	A
Master of Science in Business Economics (Double Degree)(main subject Accountancy)	6	A
Master of Science in Complementary Studies in Business Economics(main subject Business Economics)	6	A
Master of Science in Business Economics (Double Degree)(main subject Corporate Finance)	6	A
Master of Science in Business Economics (main subject Corporate Finance)	6	A
Master of Science in Business Economics (Double Degree)(main subject Marketing)	6	A
Master of Science in Business Economics (main subject Marketing)	6	A
Exchange programme in Economics and Business Administration	6	A

Teaching languages

English

Keywords

Accounting, research methods, academic research.

Position of the course

The main goal of this course is to prepare students for their master thesis. Students get acquainted with the different research methods in the research field of 'Accounting'. In addition, they learn relevant econometrics. This course will be taught in a 6 weeks period. Students should be present during the first class as information will be provided concerning the teaching and evaluation methods. An important characteristic of this course is that the teaching is as interactive as possible. By continuously raising questions, students are encouraged to take on an **active learning attitude** and think and communicate about the learning material during class.

Contents

This course consists mainly of two large parts: Firstly, it consists of an introduction into the broad field of academic research in accounting (financial accounting, management accounting, audit, accounting education, etc.) and secondly, it provides research skills that are useful to prepare the master thesis as well as in practice.

- The first goal is pursued by discussing and analyzing a selection of academic accounting papers. The course analyzes academic papers within the field, paying

attention to different research subfields and techniques (analytical, empirical, experimental, ...). The focus of the discussion is on the different problems that arise during the development of an academic paper (motivation research question, hypothesis formulation, use of theory, data collection, econometric problems, ...).

- The academic skills consists of four main modules. Firstly, students learn to find academic research papers concerning a certain topic. A second module teaches students to evaluate the relevance and validity of (their) research ideas. The third module focuses on research methodology and corresponding analysis techniques. Econometric aspects are also covered here. Finally, the course integrates a session on research integrity.

In addition, students will have to perform two group tasks. As a first task, students have to present an academic paper and answer methodological questions regarding this paper. In this presentation, the intent is for students to implement microteaching and teach the methodological aspects to fellow students. As a second group task, students write a brief academic paper on an assigned topic and perform analyses on a given dataset. The paper includes a brief introduction, literature review, hypotheses development, methodology, analyses, and conclusions. These tasks will be graded and count as permanent evaluation (50% of the points) for both first and second chance exams.

Initial competences

Students are expected to have a basic knowledge of:

- Accounting: financial accounting, cost accounting, management accounting
- Statistics: descriptive statistics, distributions (X^2 , t, and F distribution), sampling theory, point estimation, confidence intervals, and hypothesis testing (parametric and non-parametric tests), linear regression
- Research methods: reliability and validity, sampling, analysis of variance, univariate and multivariate regression

Final competences

- 1 Have an idea about academic research in accounting.
- 2 Obtain the relevant academic literature concerning a certain topic.
- 3 Critically analyze existing scientific work.
- 4 Assess the validity of scientific research.
- 5 Conduct and interpret appropriate statistical analyses.
- 6 Apply an attitude of scientific integrity.
- 7 Write clearly about own scientific research.

Conditions for credit contract

Access to this course unit via a credit contract is determined after successful competences assessment

Conditions for exam contract

This course unit cannot be taken via an exam contract

Teaching methods

Group work, Seminar, Lecture, Practical, Peer teaching

Extra information on the teaching methods

The course organization is extremely interactive. During the first session, the different teaching and evaluation methods will be explained in detail. Attendance of this first session is therefore compulsory. During the plenary lectures, theoretical concepts are explained. To translate the theory into practice, students actively work on various assignments, coached by the instructor.

Study material

Type: Handbook

Name: Gujarati, N. G., & Porter, D.C. Basic Econometrics, 5th ed. New York: McGrawHill

Indicative price: Free or paid by faculty

Optional: no

Language : English

Author : Gujarati, N. G., & Porter, D.C.

Online Available : Yes

Available in the Library : Yes

Available through Student Association : Yes

Usability and Lifetime within the Course Unit : intensive
Usability and Lifetime within the Study Programme : regularly
Usability and Lifetime after the Study Programme : not

Type: Slides

Name: Slides
Indicative price: Free or paid by faculty
Optional: no
Language : English
Available on Ufora : Yes
Online Available : No
Available in the Library : No
Available through Student Association : No

Type: Other

Name: Papers
Indicative price: Free or paid by faculty
Optional: no
Language : English
Available on Ufora : Yes
Online Available : Yes
Available in the Library : No
Available through Student Association : No
Usability and Lifetime within the Course Unit : regularly
Usability and Lifetime within the Study Programme : one-time
Usability and Lifetime after the Study Programme : not

References

Gujarati, N. G., & Porter, D.C. Basic Econometrics, 5th ed. New York: McGrawHill.
Field, A. 2013. Discovering statistics using IBM SPSS statistics. 4th ed. London: Sage.

Course content-related study coaching

Teacher is available during and after class for questions.

Assessment moments

continuous assessment

Examination methods in case of periodic assessment during the first examination period

Examination methods in case of periodic assessment during the second examination period

Examination methods in case of permanent assessment

Participation, Presentation, Peer and/or self assessment, Written assessment, Assignment

Possibilities of retake in case of permanent assessment

examination during the second examination period is possible in modified form

Extra information on the examination methods

Written exam.

Calculation of the examination mark

50% on the written examination and 50% on the group tasks. The results of the peer assessment are taken into account as well. The responsible lecturer retains the responsibility of the final evaluation. The scores on the tasks are carried over from first examination period to second examination period; only the written exam can be retaken in the second examination period.

Facilities for Working Students

There is no obligation to attend all the courses. An exception is the first course where information on the exam and tasks will be provided