

## 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 2023-2024

A (semester 1)

English

Gent

group work

0.0h

lecture

peer teaching

seminar

### Lecturers in academic year 2023-2024

Maussen, Sophie

EB22

lecturer-in-charge

### Offered in the following programmes in 2023-2024

	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 big 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 three 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. Finally, the course consists of econometrics underlying several statistical analysis techniques. The focus is on improving understanding and application.

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. As a second group task, students perform a research task on a topic that will be assigned to them. These tasks will be graded and count as permanent evaluation (50% of the points).

### **Initial competences**

Basic accounting knowledge, basic research methodology knowledge and basic knowledge of statistics.

### **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 Use databases such as Belfirst, Orbis, and Refinitiv.
- 5 Apply basic econometrical techniques in a meaningful way.
- 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, 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.

### **Learning materials and price**

Academic papers and slides will be available on Ufora in pdf-format.

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

McGrawHill. However, the chapters from this book which are covered in class are made available to the students through Ufora. Cost = 0 EUR

### **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**

Presentation, Written assessment, Assignment

**Possibilities of retake in case of permanent assessment**

examination during the second examination period is possible

**Extra information on the examination methods**

Written exam.

**Calculation of the examination mark**

50% on the tasks and 50% on the written exam

**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 task will be provided