



**Department of Accountancy and
Finance
ACFI 359 Research Methods
&
ACFI 459 Advanced Research Methods**

Semester 2, 2016

COURSE OUTLINE

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Paper Description and Aims

ACFI 359/ACFI459 is a third- and fourth-year paper for intending post-graduate students who carry out research. The primary objective of the course is to provide students with an understanding of the research process and of research method, particularly in relation to, but not exclusive to, the disciplines of Accountancy and Finance.

Learning Outcomes

Students in ACFI 359/ACFI459 will develop the ability to:

1. appreciate the philosophy of science and develop an analytical framework for evaluating accounting and finance research,
2. understand and critically appraise relevant academic and research literature in the fields of Accountancy and Finance and their sub-disciplines,
3. develop data acquisition and management skills,
4. discuss and evaluate statistical methods appropriate to research in Accountancy and Finance,
5. develop written communication and presentation skills,
6. develop, structure and present a research proposal, and
7. learn and research independently.

Teaching Staff

Paper Coordinator

Helen Roberts

Room: CO542

Office hours: Monday 10 – 12 p.m., Thursday 12 – 2 p.m.

Phone: 479 8072

Email: helen.roberts@otago.ac.nz

A student should contact the Paper Coordinator with any administrative enquiries about the paper, e.g. tutorial changes, or requests for late submission of assignments.

Lecturer

Ralph Adler

Room: CO508

Office hours: Wednesday 4 – 6 p.m., Friday 4 – 5 p.m.

Phone: 479 8453

Email: ralph.adler@otago.ac.nz

Lecturer

David Lont

Room: CO507

Phone: 479 8119

Email: david.lont@otago.ac.nz

Course Delivery

There are two lectures each week, as detailed below.

Day	Time	Room
Tuesday	2 – 4 p.m.	CO536
Friday*	2 – 4 p.m.	CO 536

***When required by the lecturer or when there is a guest lecture, the Friday session will be two hours long i.e. 2 – 4 p.m. (see Course Programme, below.)**

The “lectures” will follow one of several formats depending on the style of the facilitator; in some cases they will be standard, formal lectures; in others they will be interactive sessions, conforming more to a seminar format.

This course emphasises student-centred learning. Although the facilitators will provide brief material reviews, the main aim of the course is that students learn by doing. **A primary outcome and assessment for the course is a written research proposal for a research study in Accountancy or Finance.**

Students are expected to prepare for and attend all classes to gain full benefit from the course.

The course is intended to promote an active engagement with the material it contains, both in terms of assimilating and critically evaluating the material and in terms of students’ engaging with their peers, tutors, and Departmental staff. A student should be continually asking himself or herself: “What do I think about this material, and why?”.

The Course Programme (in this outline and online on Blackboard) gives days and dates of lectures, lecture topics, and due dates for assignment work. The programme may change as the course proceeds, but notice will be given both in lectures and on *Blackboard* of any change.

Expectations and Workload

ACFI 359 is an 18 point paper; the expectation is that a student will apply 13 to 14 hours per week to the work of the paper; normally, each week, there will be 4 contact hours and up to 10 hours of reading and preparing for class, reviewing work presented and discussed, and carrying out the assessment tasks.

ACFI 459 is a 20 point paper. There are higher expectations of ACFI 459 students relative to ACFI 359 students as well as additional tasks they must complete (See assessment below).

Course Learning Resources

The set textbook for the course is:

Saunders, M., Lewis, P., Thornhill, A., (2012), *Research Methods for Business Students*, Financial Times Press, Pearson, London. (6th edition)

Note that a 7th edition published in 2016 is now also available. Either edition may be used.

Typically, a reference for a reading that is not from the set textbook will be posted to *Blackboard*.

It will not be possible for a student to succeed in the course if he or she does not print off a copy of each reading and study it thoroughly in advance of the class meetings for which it was set.

The University of Otago library provides online resources for students. These include subject guides, and other research resources, and citation styles. They may be checked out at:
<http://www.otago.ac.nz/library/for/undergraduates/index.html>

Blackboard

Blackboard <https://blackboard.otago.ac.nz/> provides students with access to course materials and class notices; all such material will be posted on Blackboard. Lecture slides, where relevant, will also be posted to Blackboard. Blackboard is used to email the whole class so it is important that a student check his or her student email and *Blackboard* regularly, or use eVision to redirect his or her emails to the appropriate personal account (see instructions below). Students will find helpful links to the Library referencing page, the Student Learning Centre, and writing resources on *Blackboard*.

Student Webmail

IMPORTANT - DO THIS NOW:

Forward your University email address to an email address that you use regularly as follows:

1. [Log into your StudentMail account](#) using your student username and password
2. Click **Cog button (top right corner) > Options**
3. Under **Account**, select the **Forward your email** shortcut under the **Short Cuts** menu on the right side of the screen.
4. Under the Forwarding heading, type in the email address you want your email to be forwarded to. You can also choose to have a copy of these emails kept on your StudentMail account, so please check the box if you would like this.
5. Click the **Start forwarding** button.

Assessment

There are 4 assessment tasks (ATs). Each one will be assessed as follows:

Short Title	What	When	With 200 level Stats	Without 200 level Stats
AT1	First Assignment	Due Friday 12 August	10%	10%
AT2	Terms Exam	Friday 26 August	25%	25%
AT3a	Stats Exercise	TBC		10%
AT3b	Essay	TBC	25%	15%
AT4	Research Proposal	Due on or after Friday 14 October	40%	40%

AT1 is a literature review assignment. The purpose of which is to initiate the process of research topic selection.

AT2 is a terms exam on the work of the first 6 weeks of the course. All material in the first 6 weeks is examinable. The terms exam will be held in Week 7.

AT3a is an assessment for students without 200 level statistics.

AT3b and an essay on methodological approaches of evidence in the executive compensation literature. NOTE STUDENTS WITH 200 LEVEL STATS WILL HAVE AN ADDITIONAL COMPONENT TO THIS EXERCISE.

AT4 is the formal research proposal. It is due on Friday 14 October, or 2 weeks after the in-class presentation, whichever is the later date.

Assessment differences for ACFI459/MFinc students

- For AT1, MFinc students must choose the topic for the BSNS501 or BSNS580 and one completely independent topic generated by themselves (i.e. not a topic suggested by their BSNS501 or BSNS580 supervisor)
- For AT4 MFinc students **must provide two reports (20% each) and make a presentation for each**. The two reports should be
 - A research proposal/summary **including preliminary results** for their BSNS501 or BSNS580 project
 - A full research proposal from a completely independent topic generated by themselves

In addition the following **requirements** are part of this paper

- Students must have an attendance record that will allow them to engage with the material in a meaningful way
- Students must attend at least one Department of Accountancy and Finance Research Seminar
- Students must complete the plagiarism module on Blackboard
- Students must complete the Research Readiness Self-Assessment (RRSA)
- As part of the AT4 students must present their research topic. The presentation should be used as an opportunity to get feedback on the proposed area of research from peers and ACFI 359 lecturers
- As part of the AT4 students must attend the presentations of their peers. They are also expected to actively, critically and constructively participate in the discussion of peers' research proposals when they present their research idea.

Course Pass Requirements

To pass the course, a student must

- (i) gain a mark of 50 percent on the terms test
- (ii) prepare and present a research proposal, and
- (iii) gain an average of at least 50 percent overall (on the four assessment tasks).

Honours students in both disciplines are reminded that a requirement for progression in the Honours course is usually a B+ average across all papers in their subject.

Quality Assurance

At the Otago Business School we monitor the quality of student learning and your learning experience. Your assessed work may be used for assurance of learning processes, such as evaluating the level of achievement of learning outcomes, with the aim of improving the quality of our programmes. All material used for quality assurance purposes will be treated as confidential and the outcome will not affect your grades.

Assessment Grid

Learning Outcome	AT1: First Assignment	AT2: Exam	AT3a and AT3b	AT4: Proposal	Total
Appreciate the philosophy of science and develop an analytical framework for evaluating accounting and finance research	√	√	b	√	
Understand and critically appraise relevant academic and research literature	√		b	√	
Develop data acquisition and management skills			a & b	√	
Discuss and evaluate statistical methods appropriate to research in Accountancy and Finance			a & b	√	
Develop written communication and presentation skills	√	√	b	√	
Develop, structure and present a research proposal			b	√	
Learn and research independently	√		b	√	
Total	10%	25%	25%	40%	100%

Grading System

The grading scheme used at Otago is:

A+	90-100	C+	60-64
A	85-89	C	55-59
A-	80-84	C-	50-54
B+	75-79	D	40-49
B	70-74	E	<40
B-	65-69		

Departmental Seminar

Attendance at a minimum of ONE Departmental seminar is expected of all post graduate students (Honours and candidates for higher degrees).

The seminar meets usually at 1.30 p.m. on Fridays in the School of Business Boardroom on the fourth floor.

A seminar schedule for 2016 is available at:

<http://www.otago.ac.nz/accountancyfinance/news/seminars/index.html>

Academic Integrity and Academic Misconduct (Plagiarism)

Students should ensure that all submitted work is their own. Plagiarism is a form of academic misconduct (cheating). It is defined as copying or paraphrasing another's work and presenting it as one's own. Any student found responsible for academic misconduct in any piece of work submitted for assessment shall be subject to the University's dishonest practice regulations, which may result in serious penalties, including forfeiture of marks for the piece of work submitted, a zero grade for the paper, or in extreme cases, exclusion from the University. The University of Otago reserves the right to use plagiarism detection tools.

Students are advised to inform themselves about University policies concerning dishonest practice and take up opportunities to improve their academic and information literacy. If necessary, seek advice from academic staff, or the Student Learning Centre. The guideline for students is available at this link: <http://www.otago.ac.nz/study/academicintegrity/index.html>

Course Calendar

Session(s)	Day and Date	Activities (Reading)	Tutor(s)
1	Tuesday 12 July	L1: Introduction to the course (Module outline) L2: Research Careers	HR
2	Friday 15 July 2h session	L1: The Research Process (Saunders <i>et al.</i> Chapter 1) L2: Generating Research Ideas 1 (Saunders <i>et al.</i> , 2012, Chapter 2) Set AT1	HR
3	Tuesday 19 July	Philosophy, Research and Theory- Part 1 (Mathews & Perera, 1996, Chapter 4; Hooper <i>et al.</i> , 2008, Chapter 2; Saunders <i>et al.</i> , 2012, pp144-6)	RA
4	Friday 22 July 2h session	Session on library databases and Endnote 1 Set: plagiarism module and RRSa (requirements) <i>(NOTE: This session will be held at the <u>Robertson Library Seminar Room</u>)</i>	Catherine Robertson & Teresa Smith
5	Tuesday 26 July	Philosophy, Research and Theory – Part 2 (Saunders <i>et al.</i> , 2012, Chapter 4; Tashakkori & Teddlie, 1998, Chapter 1)	RA
6	Friday 29 July 2h session	Session on library databases and Endnote 2 <i>(NOTE: This session will be held at the <u>Robertson Library Seminar Room</u>)</i>	Catherine Robertson & Teresa Smith
7	Tuesday 2 August	Research design (Saunders <i>et al.</i> , 2012, Chapter 5; Smith, 2012, pp. 33-34, 45-50)	RA
8	Friday 5 August	L1: Generating Research Ideas 2 (Saunders <i>et al.</i> , 2012, Chapter 2)	HR

	2h session	L2: Critically Reviewing Literature (Saunders <i>et al.</i> , 2012, Chapter 3)		
9	Tuesday 9 August	Research Quality and Primary data collection (Saunders <i>et al.</i> , 2012 Chapter 7; Smith, 2012, pp. 34-36, 116-127) AT2 Guidance		RA
10	Friday 12 August	AT1 due date Critiques of contemporary research in Accounting and Finance (Swann 2006 and others)		HR
11	Tuesday 16 August	Primary data collection continued (Saunders <i>et al.</i> , Chapter 10; Smith, 2012, pp. 127-130)		RA
12	Friday 19 August 2h session	L1: Writing a Research Proposal + Set AT4 L2: Engaging with the Department (recent student experiences).		HR + Current grad. students
13	Tuesday 23 August	L1: Using Secondary data: General issues (data quality etc.)(Saunders <i>et al.</i> 2012, Chapter 8, Chapter 12, 12.1, 12.2) L2: Bloomberg session		HR
14	Friday 26 August 2h session	AT2 Terms Exam		HR
Mid-semester Break 29 August – 2 September				
15	Tuesday 6 September	Intro to critical readings on the commodities speculation debate		HR
16	Friday 9 September	Using Secondary data: Department datasets Compustat, Global Vantage via Research Insight, Direct Edgar, Audit Analytics, Orbis, (OPEN TO THE WHOLE DEPARTMENT)		DL
17-22	Tuesday 13 September to Friday 30 September	Without 200-level stats: Review of statistical methods for accounting research	With 200-level stats: Critical readings on a topic to be determined	LM HR
23-26	Tuesday 4 October to Friday 14 October	Presentation of Research Proposals		HR & RA

Lectures end Friday 14 October 2016
University Exam Period Second Semester Begins Wednesday 19 October
End Saturday 12 November

Student Learning Support and Information

Student Charter

<http://www.otago.ac.nz/about/otago005275.html>

Guidelines for Learning at Otago

<http://hedc.otago.ac.nz/hedc/wp-content/uploads/2012/12/Guidelines-for-Learning.pdf>

<http://hedc.otago.ac.nz/hedc/learning/>

Student Learning Centre

The Student Learning Centre, which is part of the Higher Education Development Centre, provides learning support, free of charge, to ALL enrolled students. Their services include:

- a workshop programme designed to help students to improve their learning strategies and their generic skills;
- individual assistance with learning issues;
- on-line study skills advice;
- a student leadership programme
- a student-led peer support programme for students of all ages and backgrounds.
- conversational English groups for students from a non-English speaking background

The Centre also provides two very helpful study guides, “Guidelines for Writing and Editing” and “Writing University Assignments” and these are available on the SLC website. <http://slc.otago.ac.nz/>

Library Support

The Library website <http://www.otago.ac.nz/library> provides access to resources and services, including group room bookings, library hours and locations, past exam papers, subject guides, article databases and more.

If you need assistance either check out the self-help guides <http://otago.libguides.com/selfhelp>, or ask Library staff at the ground floor service desks, or email ask.library@otago.ac.nz

Māori Student Support

Tēna koutou katoa,

Ko Corey Bragg tōku ingoa

Ko Ngai Tahu, Kāti Mamoe, Waitaha me Ngāti Kahungunu ōku iwi

Kia ora, my name is Corey Bragg and I am the Māori student support person in the Business School. My role is to help link Māori students with the various support networks throughout the university and the community. Kāua e whakamā, don't be shy - come in for a chat. Mauri ora mai.

Tel 479 5342 **Email** corey.bragg@otago.ac.nz **Room** CO 3.21

Nicola Beatson is the Kaiāwhina Māori in the Department of Accountancy and Finance

Tel 479 8321

Email nicola.beatson@otago.ac.nz

Room CO5.32

Pacific Islands' Student Academic Advisor

Warm Pacific Greetings

Talofa lava, my name is Esmay Eteuati and my role is to liaise with Academic Departments and Student Services relating to Pacific students' and their course of study. I support both staff and students in the Business School and have a network of Pacific contacts in other Divisions around the University.

Tel +64 3 479 4756 **Email:** esmay.eteuati@otago.ac.nz

Disability Information and Support

Students are encouraged to seek support if they are having difficulty with their studies due to disability, temporary or permanent impairment, injury or chronic illness. It is important to seek help early, through one of the contacts below:

Dyna Seng - Accountancy and Finance

Tel 479 9072

Email dyna.seng@otago.ac.nz

Room CO5.47

International Students

The Otago Business School encourages international students to seek support if they are having difficulties with their studies or meeting other challenges while they are students at the University of Otago. In such instances, international students should feel free to contact International Student Support:

Telephone: 479 8344

Email: international.support@otago.ac.nz

Website: www.otago.ac.nz/international

Location: Archway West Building

Student Feedback

We encourage your feedback. This can be in the form of contacting staff, participating in course evaluation surveys and communicating with class representatives. Continual improvements will be made to this course based in part on student feedback.

Class Representatives

The class (or student) representative system is an avenue for encouraging communication and consultation between staff and students. It provides you with a vehicle for communicating your views on the teaching and delivery of the paper and provides staff with an opportunity to communicate information and gain constructive feedback from students. It contributes to the development of a sense of community within a department and it adds a further dimension to the range of support services offered to students.

Volunteers for the role of class representatives will be called early in the semester. The OUSA invites all class representatives to a training session, conducted by OUSA, about what it means to be a class representative and some of the possible procedures for dealing with issues that arise. They also provide information on the services that OUSA offers and the role OUSA can play in solving problems that may occur. The OUSA provides support to class representatives during the semester. Departmental staff will also meet with class representatives during the semester to discuss general issues or matters they wish to have considered.

Your class representative's name and contact details will be posted on Blackboard early in the semester.

Concerns about the Course

We hope you will feel comfortable coming to talk to us if you have a concern about the course. The Course Co-ordinator will be happy to discuss any concerns you may have. Alternatively, you can report your concerns to the Class Representative who will follow up with departmental staff. If, after making approaches via these channels, you do not feel that your concerns have been addressed, there

are University channels that may aid resolution. For further advice or more information on these, contact the departmental administrator or head of department.

Disclaimer

While every effort is made to ensure that the information contained in this document is accurate, it is subject to change. Changes will be notified in class and via Blackboard. Students are encouraged to check Blackboard regularly. It is the student's responsibility to be informed.