

61427 - Research Methodology in Accounting

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	526 - Master's in Accounting and Finance
ECTS	4.0
Course	1
Period	Annual
Subject Type	Optional
Module	---

1. Basic info

1.1. Recommendations to take this course

1.2. Activities and key dates for the course

2. Initiation

2.1. Learning outcomes that define the subject

2.2. Introduction

3. Context and competences

3.1. Goals

3.2. Context and meaning of the subject in the degree

3.3. Competences

3.4. Importance of learning outcomes

4. Evaluation

5. Activities and resources

5.1. General methodological presentation

The process of learning that has been designed for this subject is based on the following:

- The participatory lecture model will be the teaching method used in the first part of this subject. This model combines the presentation of contents by the lecturer and the active participation of students. The lecturer will highlight the most important aspects of the subject and will provide students with materials and/or compulsory bibliography. As possible, these materials will be provided in advance, in order to facilitate the participation of the students in the working sessions (individually or in group, debate, public exhibition, etc.).

- Furthermore, in each of the sessions of this part of the subject, the teaching method is complemented by the individual

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work of students, who must hand in different reports and assignments, as required by the lecturer. This teaching method also applies to the assignment corresponding to the Methodology part and that has to be carried out individually.

- In the sessions corresponding to the Techniques part, the teaching method used is also the participatory lecture model. However, the peculiarity here is that the sessions are seminars or successive lectures that are taught by several 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 can be carried out individually or in group.

5.2.Learning activities

The program offered to students to assist in achieving the expected results includes the following activities

Presentation of scientific research methodology, as well as the state of research carried out in the Accounting field to date.

Planning and execution of a research work 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.

Furthermore, assistance to the research seminars organized by the Department is encouraged.

5.3.Program

This subject covers the following contents:

PART I: METHODOLOGY

- Scientific and methodological foundations: Science and the scientific method. Scientific research methodology.
- Research approaches: Theoretical foundations and lines of research in accounting.
- Planning and execution 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, ...). Research execution (text, structure, references, software for managing bibliographic references).

PART II. TECHNIQUES

- Research techniques in accounting: Qualitative research techniques (surveys, case studies...). Quantitative research techniques (multivariate analysis: principal components analysis, cluster analysis, multidimensional scaling (MDS), data envelopment analysis (DEA), regressions ...)

5.4.Planning and scheduling

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Calendar of sessions and presentations

The timetable for the sessions will be published on the Department website.

5.5. Bibliography and recommended resources

- Gonzalo Angulo, José Antonio. La tesis doctoral : planificación y ejecución de un trabajo de investigación en contabilidad y finanzas / por José Antonio Gonzalo Angulo Madrid : Asociación Española de Contabilidad y Administración de Empresas, 2000
- Tua Pereda, Jorge. La investigación empírica en contabilidad : la hipótesis de eficiencia del mercado / por Jorge Tua Pereda Madrid : Instituto de Contabilidad y Auditoría de Cuentas, D. L. 1991
- Bernal Torres, Cesar Augusto. Metodología de la investigación : para administración, economía, humanidades y ciencias sociales / Cesar Augusto Bernal Torres ; revisión técnica, Duván Salavarría, Tomás Sánchez Amaya, Rosalba Salazar . - 2ª ed. Naucalpan (Edo. de México) : Pearson Educación, 2006
- Joseph F. Hair...[et al.]. Análisis multivariante / revisión técnica y compilación de las lecturas complementarias, Mónica Gómez Suárez ; traducción, Esme Prentice, Diego Cano . - 5ª ed., última reimp. Madrid [etc.] : Prentice Hall, D.L. 2008
- Murray, Rowena. Cómo escribir para publicar en revistas académicas : [consejos y trucos para mejorar su estilo] / Rowena Murray Barcelona : Deusto, 2006 D.L. 2006
- Ryan, Bob. Metodología de la investigación en finanzas y contabilidad / Bob Ryan, Robert W. Scapens, Michael Theobald Barcelona : Deusto, 2004
- Sierra Bravo, Restituto. Tesis doctorales y trabajos de investigación científica : metodología general de su elaboración y documentación / Restituto Sierra Bravo . - 5a. ed., 2a. reimp. Madrid [etc.] : Thomson, D.L. 2002
- Pérez López, César. Técnicas Estadísticas con SPSS 12 : aplicaciones al análisis de datos / César Pérez López Madrid [etc.] : Prentice-Hall, D.L. 2005