ACCT4897/5997

SEMINAR IN RESEARCH METHODOLOGY

Course Outline
Semester 1, 2016

Part A: Course-Specific Information
Part B: Key Policies, Student Responsibilities and Support
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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

<table>
<thead>
<tr>
<th>Teaching Staff</th>
<th>Room Number</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professor Gary Monroe</td>
<td>QUAD 3085</td>
<td>9385 6443</td>
<td><a href="mailto:g.monroe@unsw.edu.au">g.monroe@unsw.edu.au</a></td>
</tr>
<tr>
<td>(Lecturer-in-Charge)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associate Professor Noel Harding</td>
<td>QUAD 3066</td>
<td>9385 6109</td>
<td><a href="mailto:n.harding@unsw.edu.au">n.harding@unsw.edu.au</a></td>
</tr>
<tr>
<td>Associate Professor Paul Andon</td>
<td>QUAD 3084</td>
<td>9385 5821</td>
<td><a href="mailto:p.andon@unsw.edu.au">p.andon@unsw.edu.au</a></td>
</tr>
</tbody>
</table>

Consultation Times – Before class 12 - 1 (or by appointment)

3 COURSE DETAILS

3.1 Teaching Times and Locations

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Location*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>1-4pm</td>
<td>Q2093</td>
</tr>
<tr>
<td>Tuesday</td>
<td>1-4pm</td>
<td>Q2093</td>
</tr>
<tr>
<td>Thursday</td>
<td>1-4pm</td>
<td>Q2093</td>
</tr>
</tbody>
</table>

The course starts on Monday 22 February 2016 and finishes on Tuesday 15 March 2014.

* Note that most classes are in Q2093, but two of the classes will be held in a computer lab, Mathews 211 Business School computer Lab [CMLB]. Your final exam is in Q2093.

3.2 Units of Credit

The course is worth 6 units of credit.

This course is taught in parallel to both undergraduate and postgraduate students. The arrangements are the same for both undergraduate and postgraduate students.

3.3 Summary of Course

The key topics covered are:
- Characteristics of Science, Sources of Research Questions, The Outcome of Research, Theoretical Frameworks, Hypothesis Development
- Experimental Designs
- Qualitative Research
- Overview of Audit Judgement Research-Theory and Methods
- Design Issues Affecting Validity
- Developing Research Instruments
- How Research Progresses
- Introduction to Surveys
- Analysis of Data
3.4 Course Aims and Relationship to Other Courses

The general aim of this course is to consider the nature of scientific research and to review principal research methods that are used in current accounting research. The subject is part of a suite of four subjects (see also Current Developments in Accounting Research – Financial; Managerial and Auditing).

3.5 Student Learning Outcomes

By the end of this course, you should be able to:
1. To understand the purpose of research and the role of theory in research.
2. To understand the principal research methods that have been used to address issues in accounting.
3. The ability to develop research methods to address research questions in accounting.
4. Application of statistical knowledge.
5. To be able to conduct research in an ethical manner.

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all postgraduate coursework students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. ‘be an effective team player’). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. ‘participate collaboratively and responsibly in teams’).

For more information on the Postgraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

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### Business Postgraduate Coursework Program Learning Goals and Outcomes

1. **Knowledge:** Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.

   You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. **Critical thinking and problem solving:** Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.

   You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

3. **Communication:** Our graduates will be effective communicators in professional contexts.

   You should be able to:
   a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
   b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.
4. Teamwork: Our graduates will be effective team participants.
You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.
You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Consider social and cultural implications of business and/or management practice.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all Business postgraduate coursework students:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
</tbody>
</table>
| 1 Knowledge | Examples of learning outcomes: At the end of the course you should be able to conduct a literature review, develop a research question and related hypotheses and design an appropriate study to test the hypotheses. You should be able to conduct research using experimental, survey, archival and qualitative research methods. | • Readings  
• Assignments  
• Class discussion  
• Exam |
| 2 Critical thinking and problem solving | You should be able to read academic accounting articles, understand them and critique them | • Readings  
• Assignments  
• Class discussion  
• Exam  
• Participation in the School of Accounting’s Seminar Series Program |
<p>| 3a Written communication | Construct written work which is logically and professionally presented. | • Assignments |
| 3b Oral communication | Communicate ideas in a succinct and clear manner. | • Part of tutorial participation mark but not separately assessed. |
| 4 Teamwork | Not specifically addressed in this course | |
| 5a Ethical, social and environmental responsibility | You should be aware of ethical issues | |</p>
<table>
<thead>
<tr>
<th>environmental responsibility</th>
<th>in conducting research.</th>
</tr>
</thead>
<tbody>
<tr>
<td>5b. Social and cultural awareness</td>
<td>Not specifically addressed in this course</td>
</tr>
</tbody>
</table>

4 LEARNING AND TEACHING ACTIVITIES

4.1 Approach to Learning and Teaching in the Course

At university, the focus is your self-directed search for knowledge. Seminars and course materials are provided to help you learn. You are therefore required to attend all seminars and read all required readings in order to fully grasp and appreciate the concepts of Seminar in Research Methods.

Questions will be posed and there will be lots of opportunities to ask questions and participate in the discussion of the material. Opportunities for practice in the design of research studies will occur.

The teaching staff have put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed learning approach to Seminar in Research Methods.

4.2 Learning Activities and Teaching Strategies

Instruction in this course consists of 3 three hour seminars each week. Methods of presentation may include lectures, discussion of materials and student presentation. It should be emphasised that attendance at classes is a necessary but not sufficient condition for adequate examination preparation. All students should study the materials prescribed and participate in class discussions.

Students are also expected to attend research seminars in the School of Accounting’s Seminar Series Program.

5 ASSESSMENT

5.1 Formal Requirements

Students are required to complete the assigned reading in advance of each class and to attempt the questions set. There will be two major assignments, a formal presentation, and a final exam, in addition to seminar participation being assessed.

In order to pass this course, you must:

- achieve a composite mark of at least 50; and
- make a satisfactory attempt at all assessment tasks (see below).

However, you should note that your degree requirements may require you to earn a mark higher than 50 to stay in your degree program.
### 5.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weight</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Examination</td>
<td>50 %</td>
<td>See below</td>
<td>15 March Room Q2093</td>
</tr>
<tr>
<td>Assignment 1</td>
<td>15 %</td>
<td>See below</td>
<td>4 March 5pm</td>
</tr>
<tr>
<td>Assignment 2</td>
<td>15 %</td>
<td>See below</td>
<td>11 March 5pm</td>
</tr>
<tr>
<td>Participation</td>
<td>10 %</td>
<td>See below</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Presentation</td>
<td>10 %</td>
<td>See below</td>
<td>14 March</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100 %</strong></td>
<td><strong>See below</strong></td>
<td></td>
</tr>
</tbody>
</table>

### 5.3 Assessment Format

**Final examination (50%)**

Students are required to sit for a final examination paper in this course. The exam will be of three hours duration and will cover the entire course. It will be an open book exam. The exam will be three hours in duration. More details of the final examination will be provided towards the end of the course.

**Assignments (30%)**

This will involve two separate assignments. The first assignment will be a literature review leading to the development of research questions or hypotheses. The first assignment is at the end of the course outline. The second assignment is a data analysis assignment where you will be required to analyse some data and write up your results. More details of the second assignment will be presented in class.

**Participation (10%)**

Participation mark will be based on the quality of discussion in class, including any assigned presentations. Knowledge of the readings assigned and the interrelationships between these readings will be an important component of this mark. You will be required to complete an assignment for each class. This will involve the preparation of a one page typed (single spaced) response to a question set for each class. Your response must not exceed one page. The issues covered in the assignments will be discussed in class and you will be required to submit your assignment at the end of each class. Your contribution to class discussion will remain the primary determinant of the participation mark. While your one page responses will represent a small component of this mark, their primary purpose is to assist you in preparing to make a meaningful contribution to class discussion. Participation will be discussed in more detail in the first class.

**Presentation (10%)**

At the end of the course you will be required to make a presentation to the class of a proposed research project. You should cover introduction, development of research questions or hypotheses and the research method. More details of this will be provided in class.
5.4 Assignment Submission Procedure

Assignments are to be emailed to instructors. Copies of all material submitted must be retained by students.

5.5 Late Submission

Assignments that are submitted after the due date will be penalised by 10% of the total mark per day (or part thereof).

Quality Assurance
The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

6 COURSE RESOURCES

No textbook is prescribed for this course. Specific readings have been selected for each topic and are available on the course website.

7 COURSE EVALUATION AND DEVELOPMENT

Each year, feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW’s Course and Teaching Evaluation and Improvement (CATEI) Process is one of the ways in which student evaluative feedback is gathered. Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.

8 COURSE SCHEDULE

Below are the reading list and assignments for each class.
Class 1 (22 February)  (Gary Monroe)  Room Q2093

Characteristics of Science, Sources of Research Questions, Types of Research, Research Ethics


Note: Students may find the statistical theory used to illustrate some of the points a little advanced at this point in the course. It is possible to understand the points being made in the paper without fully appreciating the statistical arguments that underlie them.


University of New South Wales Research Code of Conduct.

Publishing in AMJ – Parts 1 – 7. This is a series of commissioned papers about how to write a journal article. Although it refers to the Academy of Management Journal, the points raised and issues addressed are relevant to accounting journals. These will be helpful in writing up assignment 1, your research proposal and your thesis so I suggest you re-read them throughout your degree.

One Page Assignment (to be completed before class): What is empirical accounting research? Illustrate your answer with an example of a factor (independent variable) that is related to variation in an accounting related issue (dependent variable). What ethical issues arise in this illustration (don't limit yourself to issues relating to research participants)?

Class 2 (23 February)  (Gary Monroe)  Room Q2093

Developing a Reasonable Issue; Research Questions, Hypotheses and Models; Motivation of Research


Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 6 Problem Definition

Archival Accounting Research


Assignments (one page each, to be completed before class):

Assignment 1

The most rigorous research method contributes little unless the underlying issue is interesting to at least some members of the business community (widely defined). A danger of too much focus on research methods is that you may underemphasize how essential it is to investigate important issues. What this means is we are looking for issues that have a strong motivation. This exercise is intended to acquaint (or reacquaint) you with the issues that are of most importance to your discipline area. The motivation you are looking for is “content based motivation” as opposed to a methodological motivation.

Identify three timely issues of importance to accounting.

What to document:
For each of your issues, just label the issue and summarise it in one or two sentences. However, be prepared to explain further in seminar discussion. Also document the source(s) that led you to this topic. Identify a testable research question for your choice of any two of the issues/topics you listed in Activity 1. In some cases you may wish to come up with more than one question for one or more of the issues. Specify both the dependent variable and independent variable(s) in your research question, i.e., does [independent variable] lead to increased / decreased / more / less, etc. [dependent variable]? Do this at both a conceptual level and an operational level.

The conceptual level defines the notion or phenomenon of interest in terms of abstract concepts that cannot be measured directly. In research, we refer to a conceptual variable as a construct. At this level you need to think about the theoretical construct only – not compromised by the need to operationalise it, i.e., bring it into the “real world”

The operational level defines the observable referents that you propose to use as proxies (measures) for the conceptual variables. Once you specify your research question at an operational level, you are well on the way to a formal research proposal.
The task of forming a research question can be diagrammed as follows:

<table>
<thead>
<tr>
<th>Conceptual Level (Theory)</th>
<th>Independent Construct leads to Dependent Construct</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational Level (Testable issue)</td>
<td>Independent Variable leads to Dependent Variable (outcome or effect)</td>
</tr>
</tbody>
</table>

**Example:**

*Conceptual question:* Does the provision of management consulting services by a company’s incumbent auditor damage the independence of the auditor’s opinion?

*Operational question:* There are many possible ways to operationalise this important but extremely difficult and complex question. Two possibilities are:

- Do audit firms that jointly provide audit and non-audit services issue fewer audit qualifications for these clients than for clients where only audit services are provided – all other things being equal?
- Do companies that buy significant amounts of non-audit services from their incumbent auditor have lower share prices than those that hire other professional firms for such work – all other things being equal?

*Dependent variable:* Operationalised as audit qualification in the first question and market prices in the second. Note the difference between the theoretical issue and the operationalised one.

*Independent variable:* Operationalised as the presence of joint supply of audit and non-audit in the first question, and the extent of that supply in the second.

**Assignment 2**

Design an archival study for a research question of your choice. Start with developing a research question and hypotheses.

You will need to:

- state the research question you are addressing.
- identify the source of your data and how you will gain access to the data.
- identify the variables of interest (including control variables, if any) and indicate where you will obtain these variables and how they will be measured.
- link the data you intend to collect to your research question, theory and hypotheses.

**Class 3 (25 February) (Gary Monroe) Room Q2093**

**Note the room change**

**Survey Research in Accounting**

Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 9: Survey Research: An Overview

Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 10: Survey Research: Communicating with Respondents
Cooper and Schindler, Business Research Methods, 8th edition, Chapter 8 Measurement

Cooper and Schindler, Business Research Methods, 8th edition, Chapter 9 Measurement Scales

Salkind, Exploring Research, Chapter 6 Methods of Measuring Behavior

Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 15: Questionnaire Design


Copy of the survey instrument used by Graham, Harvey and Rajgopal: http://faculty.fuqua.duke.edu/~jgraham/finrep/survey.htm

One Page Assignment (to be completed before class):

Design a short survey for a research question of your choice and bring it to class. Start with developing a research question and hypotheses. The questionnaire you design should be well constructed and formatted. It should be no more than 2 pages. If you are, in part, relying on questions and response scales developed by prior researchers, you must clearly state this and bring a copy of their instrument.

You will also need to:

- state the research question you are addressing.
- state the group of people you will be sampling, and briefly explain why you consider them an appropriate group to address your research question.
- identify the variables of interest (including control variables, if any) and indicate which questions in your questionnaire are used to measure these variables.
- discuss any issues pertinent to the design of your questionnaire. (i.e., if you have included or done something for a reason, clearly state this and explain why you considered it necessary).
- link the survey questions to your research question, theory and hypotheses.

Class 4 (29 February) (Gary Monroe) Mathews 211 Business School computer Lab [CMLB]

Using SPSS to analyse data - Introduction to Data Analysis and ANOVA

Note that we will meet in a Computer Lab for this class.

Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 19: Editing and Coding

Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 20: Basic Data Analysis: Descriptive Statistics
Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 21: Univariate Statistical Analysis

Class 5 (1 March) (Gary Monroe) Mathews 211 Business School computer Lab [CMLB]

Using SPSS to analyse data - ANOVA and Regression Analysis

Note that we will meet in a Computer Lab for this class.

Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 22: Bivariate Statistical Analysis: Differences Between Two Variables


Zikmund, Babin, Carr and Griffin, Business Research Methods, 8th edition, Chapter 24: Multivariate Statistical Analysis

Hair, Black, Babin and Anderson, Multivariate Data Analysis

Class 6 (3 March) (Noel Harding) Room Q2093

Experimental Designs (Part 1)


Note: Section 3 of this paper discusses a number of financial accounting issues that have been addressed with the use of experiments. This section may be of interest as it relates to ‘Current Developments in Accounting Research – Financial CDAR-F’ (as it discusses findings using a methodology that is different than that which dominates discussion in CDAR-F. It is not, however, required reading for Seminar in Research Methodology.


One Page Assignment (to be completed before class)

Distinguish between internal and external validity. Why is internal validity considered to be more important than external validity when conducting experiments? Consider how the use of student participants affects internal and external validity.
Experimental Methods (Part 2)


There are 2 Assignments (both to be completed before class):

(1) Select one of the papers set for this class (perhaps the one investigating an issue within the accounting discipline you are developing a research interest in). Assess the strengths and weaknesses of the paper in terms of internal and external validity. Remember, you are still expected to have read all three papers before class. This is a one-page assignment.

(2) Design an experiment to examine an issue that is of interest to you and bring it to the class on experimental research. For this exercise, you must use a true experimental design, and the experiment must seek to obtain the perceptions or responses of a sample of respondents on the issue of interest. This is a two-page assignment.

As a generalization, most new researchers try to include too much complexity in their experimental design. Many experiments are simple designs to test associations between a dependent variable, two independent variables and a potential interaction effect. A simple, well explained, rigorous design is much better than a confusing attempt at a complex design.

For this assignment, you must:
• state the research question you are addressing, or hypothesis you wish to test; and
• provide a clear, and thorough, description of your experiment. Your description should:
  • state the research design.
  • state the group of people you will be sampling from, and briefly explain why you consider them an appropriate group to address your research question.
  • briefly outline a case scenario, that is, explain is the experimental task.
  • clearly identify your dependent variable. Also indicate the scale that you will use to measure the dependent variable, and defend your choice of scale.
  • clearly identify your independent variable(s).
  • clearly indicate how many treatment levels you will have for each independent variable, and also identify what these treatment levels are.
  • clearly identify any control variables and indicate where they would appear in your experiment.
clearly indicate if your experiment is a between-subjects or within-subjects design.

discuss anything else you would do, or would include in the experiment, to enhance the rigor of your experiment.

Your experiment can be an original idea or it can be an extension (in terms of the research design) of a prior study. It may be a topic that is very similar to your own research proposal topic except that you are designing a true experiment. The experiment must not be purely a replication of some prior work that has used a true experimental design. If your experiment is an extension, cite the original source and explain how it differs in terms of research design.

Class 8 (8 March)  (Paul Andon)  Room Q2093

Introduction to Field Research


Please also revise the Gordon and Porter reading from Class 1.

One Page Assignment (to be completed before class):

How should the quality of field research be judged? How appropriate are the validity categories outlined by Gordon and Porter?

Class 9 (10 March)  (Paul Andon)  Room Q2093

Interviewing and Ethnography


Please also revise the Neuman reading from Class 8.
One Page Assignment (to be completed before class):

What are the key considerations in planning and executing a research interview? What do Kreiner and Mouritsen mean by an “analytical interview” and what is its importance to interviewing technique?

Class 10 (14 March) (Gary Monroe) Room Q2093

Presentation of Research Designs

Each student will make a presentation of their research design to the class.

Class 11 (15 March) Room Q2093

Final Exam
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

9 PROGRAM LEARNING GOALS AND OUTCOMES

The Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you and are sought after by employers.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

<table>
<thead>
<tr>
<th>Business Postgraduate Coursework Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Knowledge: Our graduates will have current disciplinary or interdisciplin ary knowledge applicable in local and global contexts. You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.</td>
</tr>
<tr>
<td>2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues. You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.</td>
</tr>
<tr>
<td>3. Communication: Our graduates will be effective communicators in professional contexts. You should be able to:</td>
</tr>
<tr>
<td>a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and</td>
</tr>
<tr>
<td>b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.</td>
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</tbody>
</table>
5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.
You should be able to:
  a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
  b. Consider social and cultural implications of business and/or management practice.

10 ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: https://student.unsw.edu.au/plagiarism as well as the guidelines in the online ELISE tutorials for all new UNSW students: http://subjectguides.library.unsw.edu.au/elise

To see if you understand plagiarism, do this short quiz: https://student.unsw.edu.au/plagiarism-quiz

For information on how to acknowledge your sources and reference correctly, see: https://student.unsw.edu.au/harvard-referencing

For the Business School Harvard Referencing Guide, see the Business Referencing and Plagiarism webpage (Business >Students>Learning support> Resources>Referencing and plagiarism).


11 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in UNSW Current Students ‘Managing your Program’ webpages: https://student.unsw.edu.au/program.

11.1 Workload

It is expected that you will spend at least nine to ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater. Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

We strongly encourage you to connect with your Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.
Information on expected workload: https://student.unsw.edu.au/uoc

11.2 Attendance
Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. For more information, see: https://student.unsw.edu.au/attendance

11.3 General Conduct and Behaviour
You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://student.unsw.edu.au/conduct

11.4 Occupational Health and Safety
UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://www.ohs.unsw.edu.au/

11.5 Keeping Informed
You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

12 SPECIAL CONSIDERATION
You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General information on special consideration for undergraduate and postgraduate courses:

1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at: https://student.unsw.edu.au/special-consideration

2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.

3. Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.
4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), not by tutors.
5. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
6. Special consideration requests do not allow lecturers-in-charge to award students additional marks.

13 STUDENT RESOURCES AND SUPPORT
The University and the Business School provide a wide range of support services for students, including:

- **Business School Education Development Unit (EDU)**
  [https://www.business.unsw.edu.au/students/resources/learning-support](https://www.business.unsw.edu.au/students/resources/learning-support)
  The EDU provides academic writing, study skills and maths support specifically for Business students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building. Phone: 9385 5584; Email: edu@unsw.edu.au.

- **Business Student Centre**
  [https://www.business.unsw.edu.au/students/resources/student-centre](https://www.business.unsw.edu.au/students/resources/student-centre)
  Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

- **Moodle eLearning Support**
  For online help using Moodle, go to: [https://student.unsw.edu.au/moodle-support](https://student.unsw.edu.au/moodle-support). For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

- **UNSW Learning Centre** [www.lc.unsw.edu.au](http://www.lc.unsw.edu.au)
  Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.

- **Library training and search support services**
  [http://info.library.unsw.edu.au/web/services/services.html](http://info.library.unsw.edu.au/web/services/services.html)

- **IT Service Centre**: Provides technical support for problems logging in to websites, downloading documents etc. [https://www.it.unsw.edu.au/students/index.html](https://www.it.unsw.edu.au/students/index.html) Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.

- **UNSW Counselling and Psychological Services**
  [https://student.unsw.edu.au/wellbeing](https://student.unsw.edu.au/wellbeing) Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418.

- **Student Equity & Disabilities Unit** [http://www.studentequity.unsw.edu.au](http://www.studentequity.unsw.edu.au)
  Provides advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: seadu@unsw.edu.au
THE UNIVERSITY OF NEW SOUTH WALES
SCHOOL OF ACCOUNTING
ACCT 4897/5997 SEMINAR IN RESEARCH METHODOLOGY
Session 1, 2016
Assignment 1

Due Date: Friday 4 March 2016, 5 pm
Weighting: 15%

For this assignment, you are required to prepare a literature review for a research question of your choice. Note that the literature review must be associated with at least one research question or hypothesis.

This literature review must not be more than 2,500 words. This excludes references, figures and tables. For this literature review, figures and tables should be kept to a minimum. Note that the word limit does not include the cover and title page. The main text should commence on the page after the title page.

Your preparatory research proposal should include the following:
1. Introduction and brief statement of the research issue you intend to deal with.
2. Motivation for researching this issue.
3. A brief literature review and the research question(s) or hypothesis (hypotheses). Ensure that you integrate the literature review with the development of the research question(s) and hypothesis (hypotheses).

You may find it helpful to summarise the literature in a table as an Appendix. An example of such a table is shown at the end of this document. Note that variations in table design are possible. In writing your literature review, you should not present a series of abstract or paper by paper summaries. Instead, you should integrate your literature review. For examples of integrated literature reviews, pay attention to the literature reviews presented in the journal articles you read from the good journals. The literature review should develop the research question or hypothesis.

This literature review has a clearly specified due date and must be emailed to the lecturer in charge by that date and time. Assignments must be neatly presented and follow the instructions indicated above.

The written submission must adhere to the following requirements. It must be typed, on one side of the page, using the Times font size 12 (or equivalent). The line spacing must be at least a line and a half. The minimum page margin requirements are: top and bottom – 2.5 cm, left and right – 2.5 cm. Please note that style, syntax and grammar contribute to your overall mark.

Include a word count in your submission.
<table>
<thead>
<tr>
<th>Study</th>
<th>Sample size</th>
<th>Antecedents of job burnout</th>
<th>Statistical results with respect to consequences of job burnout</th>
<th>Statistical results with respect to turnover intentions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rebele &amp; Michaels (1990)</td>
<td>N = 155 auditors from four large accounting firms.</td>
<td>Role ambiguity, role conflict, work-related stress.</td>
<td>Role conflict is negative and significantly associated with work satisfaction; and positively associated with work-related stress. Role ambiguity is negative and significantly associated with work satisfaction; and not significantly associated with work-related stress.</td>
<td>Not tested.</td>
</tr>
<tr>
<td>Ameen et al. (1995)</td>
<td>N = 72 academic accountants.</td>
<td>Role ambiguity, role conflict.</td>
<td>Role ambiguity is negative and significantly associated with organisational commitment and work satisfaction. Role conflict is not significantly associated with organisational commitment and job satisfaction.</td>
<td>Role ambiguity and role conflict are not significantly associated with turnover intentions.</td>
</tr>
</tbody>
</table>