



Course and Examination Fact Sheet: Autumn Semester 2019

10,000: Methods in Accounting Research

ECTS credits: 6

Overview examination/s

(binding regulations see below)

Decentral - examination paper written at home with presentation (individual) (80%)

Decentral - Active participation (20%)

Attached courses

Timetable -- Language -- Lecturer

[10,000,1.00 Methods in Accounting Research](#) -- Englisch -- [Dinh Tami](#) , [Möller Klaus](#)

Course information

Course prerequisites

The course requires no prerequisites.

Course content

Empirical research is taking a leading position in international academic journals. It encompasses different research approaches, ranging from behavioral experimental and field studies to questionnaire-based and archival studies. Empirical research is based on observable data that is used to test predictions of theories in line with the positivist approach. This course provides an overview on the various methods used in the area of management accounting and financial accounting.

The course covers theoretical, methodological, and technical aspects and gives an overview on widely used methods and approaches in the fields of qualitative and quantitative empirical research. We will specifically discuss archival and experimental methods as well as case studies and questionnaire methods. Particular focus will be given to structural equation modeling and other current trends in empirical accounting research.

After this course, participants should have a clear understanding about the theoretical foundations of empirical research, understand the methodological approaches to and common pitfalls of empirical research designs, have acquired information about different data sources, especially the acquisition of own databases built on large scale, questionnaire-based empirical surveys and have gathered first experiences in designing a large-scale research project.

Course structure

The course is split into a methodological and practical part. In the first part, a range of papers covering the various methods will be discussed in class. In the second part, individual presentations are chosen/assigned. The second part is more focused on the debate and dialogue on research methods and approaches. To achieve this, students will present empirical research methods, among others measurement scales, multidimensional scaling, sampling, bootstrapping, regression analysis (logit, probit), correlations, variance analysis, factor analysis, cluster analysis, time series, structural equation modeling (PLS, Lisrel), difference-in-difference designs, 2 SLS regressions, etc. The methods are presented in class and the participants discuss the application with specific regard to their own field of research. Participants are expected to prepare a ppt-presentation for the chosen method as well as review another group's presentation.

Course literature



Literature is provided during the course.

Additional course information

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Examination information

Examination sub part/s

1. Examination sub part (1/2)

Examination time and form

Decentral - examination paper written at home with presentation (individual) (80%)

Remark

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Examination-aid rule

Term papers

- Term papers must be written without anyone else's help and in accordance with the known quotation standards, and they must contain a declaration of authorship.
- The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the APA or MLA standards. The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into the text in accordance with the precepts of the applicable quotation standard, while informative and bibliographical notes must be added as footnotes (recommendations and standards can be found, for example, in METZGER, C. (2017), Lern- und Arbeitsstrategien (12th ed., Cornelsen Schweiz).
- For any work written at the HSG, the indication of the page numbers both according to the MLA and the APA standard is never optional.
- Where there are no page numbers in sources, precise references must be provided in a different way: titles of chapters or sections, section numbers, acts, scenes, verses, etc.
- For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B. (2018, Juristisches Arbeiten: Eine Anleitung für Studierende (6. Auflage), Zürich: Schulthess, or the recommendations of the Law School).

Supplementary aids

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Examination languages

Question language: English

Answer language: English

2. Examination sub part (2/2)

Examination time and form

Decentral - Active participation (20%)

Remark

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Examination-aid rule

Practical examination

No examination-aid rule is necessary for such examination types. The rules and regulations of the University of St. Gallen apply in a subsidiary fashion.

Supplementary aids



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Examination languages

Question language: English

Answer language: English

Examination content

Participation in the seminar is obligatory. Additionally, students are required to attend at least ONE of the regular ACA research seminars (about 2 hours). Students further have to hand in a short summary for all papers of the methods workshop and actively engage in the seminars.

Examination relevant literature

Literature is provided during the course.

Please note

Please note that this fact sheet alone is binding and has priority over any other information such as StudyNet (Canvas), personal databases or faculty members' websites and information provided in their lectures, etc.

Any possible references and links within the fact sheet to information provided by third parties are merely supplementary and informative in nature and are outside the University of St.Gallen's scope of responsibility and guarantee.

Documents and materials that have been submitted no later than the end of term time (CW51) are relevant to central examinations.

Binding nature of the fact sheet:

- Information about courses and examination time (central/decentral) and examination type starting from the beginning of the bidding on 22 August 2019
- Information about examinations (examination aid regulations, examination content, examination-relevant literature) for decentral examinations after the 4th semester week on 14 October 2019
- Information about examinations (examination aid regulations, examination content, examination-relevant literature) for central examinations as from the starting date for examination registration on 4 November 2019

Please consult the fact sheet again after these deadlines have expired.