



Course and Examination Fact Sheet: Autumn Semester 2021

10,000: Methods in Accounting Research

ECTS credits: 6

Overview examination/s

(binding regulations see below)

Decentral - examination paper written at home (individual) (40%)

Examination time: term time

Decentral - Presentation (individual) (40%)

Examination time: term time

Decentral - Active participation (20%)

Examination time: term time

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.

Learning objectives

In the course, students will be exposed to the research methods most widely used in accounting research. Based on high-quality published work, we will discuss the benefits and challenges of using empirical archival, experimental, survey and case study research methods. Students will be equipped with the necessary knowledge to understand why certain research questions have to be answered with different research methods. In addition, students will get to know the different "writing rules and the review game" in the publishing process. Based on lectures, discussions, and active work, participants will learn how to critically read and discuss research papers and develop strategies, how one's own work using a specific research method can be positioned and published.

Course content

Whether you write a monograph or a cumulative dissertation, writing and presenting your accounting research using a specific research method are a key element of scientific discourse. In addition, publications - also derived from monographs - are the products that get cited nowadays. With the increasing pressure to measure research results, a differentiated structure of publication outlets emerged based on numerous rankings. The quality of scientific work is assessed based on these rankings of the journals in which the article was published. For the scientific community, this has a deep impact on the credo "publish or perish" in a quantitative and qualitative dimension. This may also be the case already during the period of doctoral studies, particularly when writing a cumulative dissertation.

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.

Course structure and indications of the learning and teaching design

The course is split into a methodological and practical part. In the first part, a range of papers covering the various research



methods (archival, experimental, survey, case study) will be discussed in class. All participants will need to write a short review of each paper, which will be the core of the first part of the course. In the second part, individual presentations take place. The second part is more focused on the debate and dialogue on research methods and approaches. To achieve this, students will present a core paper for their own dissertation, published by other authors in a high-quality journal. Participants are expected to discuss the application of the research method with specific regard to their own field of research.

Course literature

Literature is provided during the course.

Additional course information

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in AS2021, the course information listed above will be changed as follows:

- The course is conducted online via the platform Zoom;
- The recordings of the course will not be saved;
- The lecturer informs via StudyNet//e-mail on the changed implementation modalities of the course;

The examination information listed below would be changed as follows:

- The presentation is conducted online and being recorded;

Examination information

Examination sub part/s

1. Examination sub part (1/3)

Examination time and form

Decentral - examination paper written at home (individual) (40%)

Examination time: term time

Remark

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Examination-aid rule

Term papers

Written work must be written without outside help according to the known citation standards, and a declaration of authorship must be attached, which is available as a template on the StudentWeb.

Documentation (quotations, bibliography, etc.) must be carried out universally and consistently according to the requirements of the chosen/specified citation standard such as e.g. APA or MLA.

The legal standard is recommended for legal work (cf. by way of example: FORSTMOSER, P., OGOREK R., SCHINDLER B., *Juristisches Arbeiten: Eine Anleitung für Studierende* (the latest edition in each case), or according to the recommendations of the Law School).

The reference sources of information (paraphrases, quotations, etc.) that has been taken over literally or in the sense of the original text must be integrated into the text in accordance with the requirements of the citation standard used. Informative and bibliographical notes must be included as footnotes (recommendations and standards e.g. in METZGER, C., *Lern- und Arbeitsstrategien* (latest edition)).

For all written work at the University of St.Gallen, the indication of page numbers is mandatory, regardless of the standard chosen. Where page numbers are missing in sources, the precise designation must be made differently: chapter or section title, section number, article, etc.

Supplementary aids



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Examination languages

Question language: English

Answer language: English

2. Examination sub part (2/3)

Examination time and form

Decentral - Presentation (individual) (40%)

Examination time: term time

Remark

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Examination-aid rule

Presentations

In presentations, aids for visual presentation can be used. These aids can be specified or restricted by the lecturers.

Supplementary aids

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Examination languages

Question language: English

Answer language: English

3. Examination sub part (3/3)

Examination time and form

Decentral - Active participation (20%)

Examination time: term time

Remark

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Examination-aid rule

Active classroom participation

In the "Active classroom participation" examination form, regular participation in class is assessed.

The assessment criteria can be as follows:

- Requests to speak enrich the discussion (productive) / requests to speak disturb the discussion (counterproductive);
- Requests to speak are correct/requests to speak are incorrect;
- Requests to speak are frequent/average/rare;
- No requests to speak, but students follow the lesson/no requests to speak and students do not noticeably follow the lessons.

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 only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW51) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 42 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 34 (Thursday, 26 August 2021);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 18 October 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 42 (Monday, 18 October 2021);

Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 45 (Monday, 8 November 2021).