



**UNIVERSITAS INDONESIA**  
**FACULTY OF ECONOMICS AND BUSINESS**

**ACCOUNTING RESEARCH METHOD**  
**3 CREDITS**  
**ECAU609106**  
**EVEN SEMESTER 2018/2019**

No.	Lectures Name	E-Mail Adress
1	Dr. Ratna Wardhani S.E., M.Si.	ratnawardhani@yahoo.com

Subject Code	<b>ECAU609106</b>
Subject Title	Accounting Research Method
Credit Value	3
Pre-requisite/ Co-requisite/ Exclusion	Accounting Theory
Role and Purposes	This course aims at giving understanding to students the process of scientific research and its use as problem-solving tools. Specifically, students will learn the research process starts from formulating a research problem, perform a critical literature review, develop a research framework, formulate hypotheses, develop an appropriate research design, data analysis, and develop a research proposal.
Subject Learning Outcomes	Upon completion of the subject, the student will be able to: <ul style="list-style-type: none"> <li>a) Understand the concept, process, and use of scientific research as problem-solving tools.</li> <li>b) Understand the research development in accounting.</li> <li>c) Identify and formulate a good research problem.</li> <li>d) Develop a good critical literature review, theoretical framework, and hypothesis.</li> <li>e) Develop an appropriate research design to research problem.</li> <li>f) Use statistical software tools to conduct research.</li> <li>g) Perform quantitative and qualitative data analysis.</li> <li>h) Write a research proposal for a case study or empirical research.</li> </ul>

Subject Synopsis/ Indicative Syllabus	Week #	Topic	LO	Required Reading
	1	Introduction to Research & Scientific Research  A Glimpse of Quantitative vs Qualitative Research	a	US: Ch. 1 & 2
	2	Overview of Empirical Quantitative Research in Accounting	b	Beaver, Oler <i>et al.</i> , Hopper and Buih (figure 5, 8, 10, 11, &12)
	3	-Case Study  -Illustration of Research Process; Identify and defining problem statement	b  c	Cooper and Morgan  US: Ch 3 Ge and Liu p. 598-601; Ali and Lesage p. 21-22; Juliani and Sholihin p. 178-179 Busacca & Maccarrone p. 306-307
	4	Group Presentation- Chapter 1 Introduction	h	
	5	Develop Critical Literature Review, theoretical framework and hypothesis development  Elements of Research Design	d	US: Ch. 4, 5, & 6 Ge and Liu p. 601-603; Ali and Lesage p. 23-27; Juliani and Sholihin p. 179-181; Busacca & Maccarrone p. 307-310
	6&7	Group Presentation- Chapter 1-2 (Introduction, Literature Review, theoretical framework and hypothesis	h	

		development)		
	8	Data Collection Method: primary and secondary data	e	US: Ch. 7,8, & 9 Ge and Liu p. 602-605; Ali and Lesage p. 28; Juliani and Sholihin p. 182-184; Busacca & Maccarrone p. 307, 310
	9	Sampling	e	US: Ch. 13 Ge and Liu p. 602-605; Ali and Lesage p.28; Juliani and Sholihin p. 181-184; Busacca & Maccarrone
	10	Measurement of variables: Operational definition, scaling, reliability, and validity	e	US: Ch. 11 &12 Ge and Liu p. 602-605; Ali and Lesage p.27-28; Juliani and Sholihin p. 182-184; Busacca & Maccarrone
	11	Quantitative data analysis	g	US: Ch.14 & 15 Ge and Liu p. 605-620; Ali and Lesage p. 28-32; Juliani and Sholihin p. 183-192; Busacca & Maccarrone p. 310-326
	12	Qualitative data analysis Research Report	g	US: Ch.16 & 17 Efferin and Rudiawarni  Tsamenyi et. al (Qualitative case

				study)																																																																									
	13&14	Group Presentation- Chapter 1-3 (Introduction, Literature Review, theoretical framework and hypothesis development and Research Design)	h																																																																										
Teaching/Learning Methodology	<p>Teaching method uses class discussions and experiential learning approaches in which students achieve the learning objectives by preparing a research proposal directly under the guidance of the lecturer. A Research Proposal is prepared in groups (maximum of 4 students per group) determined by the lecturer and is executed starting from the fourth week until the last week of classes. Students are required to submit the final research proposal in the final test.</p> <p>Each group will present their research progress to be discussed with the lecturers as facilitators and other groups. Results of the discussion are expected to provide input to each group to improve the research proposal. These sharing sessions are also expected to benefit students to learn from other group's experiences.</p> <p>Students are required to learn the reading materials for each session independently, and then discuss the material in their group on how to apply the specific topic in their research proposal. Students can consult with lecturer via email, or if necessary, students may also consult directly.</p> <p>Students will also be introduced to statistical software such as Stata or E-views so that the students will have sufficient expertise in data processing.</p>																																																																												
Assessment Method in Alignment with Intended Learning Outcomes	<table border="1"> <thead> <tr> <th rowspan="2">Specific Assessment Methods/Tasks</th> <th rowspan="2">% Weighting</th> <th colspan="8">Intended Learning Outcomes to be Assessed</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th>d</th> <th>e</th> <th>f</th> <th>g</th> <th>h</th> </tr> </thead> <tbody> <tr> <td>Continuous Assessment</td> <td>100%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>GROUP</td> <td>50%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Presentation: research proposal (10%)</td> <td></td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Progress research proposal (15%)</td> <td></td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td></td> <td></td> <td></td> <td>v</td> </tr> <tr> <td>Final research proposal (15%)</td> <td></td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td></td> <td></td> <td></td> <td>v</td> </tr> </tbody> </table>				Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed								a	b	c	d	e	f	g	h	Continuous Assessment	100%										GROUP	50%										Presentation: research proposal (10%)		v	v	v	v	v					Progress research proposal (15%)		v	v	v	v	v				v	Final research proposal (15%)		v	v	v	v	v				v
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Final research proposal (15%)		v	v	v	v	v				v																																																																			

	Weekly summary and/or presentation (10%)		v	v	v	v	v		v	
	INDIVIDUAL	50%								
	Mid Term Exam (20%)		v	v	v	v				
	Final Term Exam (20%)						v	v	v	v
	Participation and discussion (5%)		v	v	v	v	v	v	v	v
	Lab (5%)							v	v	
Student Study Effort Expected	Class Contacts									
	Lectures		22.5 Hours							
	Presentation		12.5 Hours							
	Other student study effort									
	Preparation for presentation		10 Hours							
	Preparation for project/assignment/tests		25 Hours							
Reading List and References	<p>Required Readings:  Sekaran, U., &amp; R. Bougie, 2016. <b>Research Method for Business: A Skill-Building Approach</b>. John-Wiley &amp; Sons, Inc, 7th (US).</p> <p>Supplementary Readings:</p> <ol style="list-style-type: none"> <li>1. Beaver, W.H., 2002, <b>Perspectives on Recent Capital Market Research</b>, <i>Accounting Review</i> 77 (2), 453-474.</li> <li>2. Cooper, D.J and W. Morgan, 2008, <b>Case Study Research in Accounting</b>, <i>Accounting Horizons</i>, 22 (2), 159-178.</li> <li>3. Ali, Ben C., &amp; Lesage, C. (2013). <b>Audit pricing and nature of controlling shareholders: Evidence from France</b>. <i>China Journal of Accounting Research</i>, 6(1), 21–34.</li> <li>4. Ge, Wenxia, and Mingzhi Liu, 2015, <b>Corporate social responsibility and the cost of corporate bonds</b>, <i>Journal of Accounting and Public Policy</i> 34, Issue 6, Pages 597-624.</li> <li>5. Hopper, Trevor, and Binh Buih, 2016, <b>Has Management Accounting Research been critical?</b> <i>Management Accounting Research</i>, 31, June 2016, Pages 10-30.</li> <li>6. Juliani, Dian and M. Sholihin, 2014, <b>Pengaruh faktor-faktor kontekstual terhadap persepsian penyerapan anggaran terkait pengadaan barang dan jasa</b>, <i>Journal Akuntansi dan Keuangan Indonesia</i> 11 (2), 177-199.</li> <li>7. Oler, D.K., et al., 2010, <b>Characterizing Accounting Research</b>, <i>Accounting Horizons</i>, 24 (4), 635-670.</li> <li>8. Busacca, G. A., &amp; Maccarrone, P. (2007). <b>IFRSs and accounting for intangible assets: The Telecom Italia case</b>. <i>Journal of intellectual capital</i>, 8(2), 306-328.</li> </ol>									

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|  | <p>9. Efferin, S., &amp; Rudiawarni, F. A. (2014). <b>Memahami Perilaku Stakeholders Indonesia Dalam Adopsi IFRS: Tinjauan Aspek Kepentingan, Bahasa, Dan Budaya.</b> <i>Jurnal Akuntansi dan Keuangan Indonesia</i>, 11(2), 138-164.</p> <p>10. Tsamenyi, M., Noormansyah, I., &amp; Uddin, S. (2008). <b>Management controls in family-owned businesses (FOBs): A case study of an Indonesian family-owned University.</b> In <i>Accounting Forum</i> (Vol. 32, No. 1, pp. 62-74). Elsevier.</p> |
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