

## Module 1

### 6.1.1. Research Methods

<b>Module title</b>		Research Methods								
<b>Module NFQ level (only if an NFQ level can be demonstrated)</b>		9								
<b>Module number/reference</b>		MA01								
<b>Parent programme(s)</b>		Master of Arts in Accounting and Finance								
<b>Stage of parent programme</b>										
<b>Semester (semester1/semester2 if applicable)</b>		Semester 1								
<b>Module credit units</b>		ECTS								
<b>Module credit number of units</b>		5								
<b>Duration of the module</b>		One Academic Semester, 12 Weeks Teaching.								
<b>Average (over the duration of the module) of the contact hours per week</b>		6								
<b>Analysis of required learning effort</b>										
<b>Effort while in contact with staff</b>										
<b>Classroom and demonstrations</b>		<b>Mentoring and small-group tutoring</b>		<b>Other (specify)</b>		<b>Directed e-learning (hours)</b>	<b>Independent learning (hours)</b>	<b>Other hours (specify)</b>	<b>Work-based learning hours of learning effort</b>	<b>Total effort (hours)</b>
<b>Hours</b>	<b>Minimum ratio teacher/learner</b>	<b>Hours</b>	<b>Minimum ratio teacher/learner</b>	<b>Hours</b>	<b>Minimum ratio teacher/learner</b>					
48	1:40	24	1:20				53			125
<b>Allocation of marks (within the module)</b>										
						<b>Continuous assessment</b>	<b>Supervised project</b>	<b>Proctored practical examination</b>	<b>Proctored written examination</b>	<b>Total</b>
<b>Percentage contribution</b>						100 %				100%

## **Minimum intended module learning outcomes**

On the successful completion of this module, students should be able to:

- MIMLO 1.1.** Describe the research process and Identify and differentiate between different research methodologies, methods and paradigms.
- MIMLO 1.2** Describe a range of quantitative, qualitative and mixed methodology research designs used in accounting and finance research.
- MIMLO 1.3** Devise a practicable research question and select an appropriate methodology for a given topic or research problem.
- MIMLO 1.4** Source, evaluate and synthesise information and primary and secondary literature for the purpose of original research.
- MIMLO 1.5** Recognise and evaluate the ethical implications of a proposed research project.

## **Module content, organisation and structure**

### **Indicative Syllabus:**

#### **1 INTRODUCTION: THE NATURE OF INQUIRY**

- Methods and methodology
- Two conceptions of social reality
- Positivism
- The assumptions of nature and science
- The scientific method
- Alternatives to positivistic social science
- Phenomenology, ethnomethodology and symbolic interactionism

#### **2 Developmental Research**

- Introduction
- The terminology of developmental research
- Strengths and weaknesses of cohorts and cross-sectional studies
- Examples of developmental research

### **3 Surveys**

- Introduction
- Some preliminary considerations
- Survey sampling
- Sample size: an overview
- Sampling error
- Designing the self completion questionnaire
- Postal/Internet Questionnaires
- Processing survey data
  
- The Interview
- Introduction
- Conceptions of the interview
- Some features of research interview
- Problems surrounding the use of interview in research
- Procedures
- Group Interviewing
- The non directive interview and the focused interview
- Phenomenological analysis of interview data

### **4 Experiments, Quasi-Experiments and Single-Case Research**

- Introduction
- A pre-experimental design: the one group pretest – post test
- A true experimental design: the pretest-post test control group design
- The validity of experiments
- Threats to internal validity
- Threats to external validity
- Procedures in conducting experimental research

### **5 Techniques to analyse data**

- *Representative values*: mean, median, mode, calculation from raw data and frequency distributions and using the results to draw valid conclusions
- *Measures of dispersion*: maximum, minimum, standard deviation for small and large samples; typical uses — statistical process e.g. control, buffer stock levels
- *Calculation*: use of quartiles, percentiles, correlation coefficient
- *Validity*: Threats to internal validity
- Threats to external validity
- Elementary linkage analysis
- Cluster Analysis
- Factor Analysis
- Multi dimensional tables
- Multi dimensional data
- Degrees of freedom

## 6 Information in appropriate formats

- *Creation and interpretation of graphs using spreadsheets*: line, pie, bar charts and histograms
- *Scatter (XY) graphs and linear trend lines*: extrapolation for forecasting — reliability
- *Use of appropriate presentation software and techniques and report writing*
- *Correlational research – Characteristics, occasions when appropriate- advantages/disadvantages*
- *Interpreting the correlation coefficient*

## 7 Software-generated information

- *Management information systems*: computers and information processing tools for operational, tactical and strategic levels of the organisation
- *Inventory control*: economic order quantity, continuous and periodic review, Pareto analysis, material requirements, planning for manufacturing
- *Project management*: networking and critical path analysis, Gantt and Pert charts
- *Financial tools*: indices — discounted cash flow, internal rates of return (IRR function)

## Reading lists and other information resources

Title	Author	Publisher	Year
<b>Essential:</b>			
Research Methods 7 <sup>th</sup> Edition	McBurney, D.H. & White, T.L.	Wadsworth Thompson Learning	2007
Research Methods for Business Students 5 <sup>th</sup> Edition	Mark,N.K. Saunders, Adrian Thornhill,	Pearson Education	2009
Research Methods – A tool for life 2 <sup>nd</sup> Edition	Bernard Beins	Pearson Education	2008
<b>Recommended:</b>			
Exploring Research 6 <sup>th</sup> Ed.	Salkind, N.J.	Prentice Hall	2006
Statistics as Principled Argument	Abelson R.P..	Lawrence Erlbaum Associates	1995
Quantitative Methods for Business	Waters, D.	FT Prentice Hall	2001

### REFERENCE:

#### Journals:

Journal of Research  
 International Journal of Educational Research  
 American Journal of Psychology  
 Discourse Processes

Journal of the Royal Statistical Society

**Web-sites:**

For coverage of relevant topics

[www.cso.ie](http://www.cso.ie)