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| **PGR Course Unit Outline 2021/2022** |

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| **Unit code:** | BMAN 80900 | |
| **Title:** | Advanced Accounting Research Seminars | |
| **Credit value:** | 30 | |
| **Semester:** | The course runs over semesters 1 and 2 | |
| **Course Coordinator**  **contact details:** | Professor Brendan O’Dwyer  Room 4.084  Email: [Brendan.odwyer@manchester.ac.uk](mailto:Brendan.odwyer@manchester.ac.uk)  Office hours: By appointment | |
| **Co-requisites:** | No co-requisites | |
| **Restrictions:** | The course is restricted to AMBS PhD in Accounting students. It is specifically designed for students following the qualitative research pathway on this programme. | |
| **Aims and Objectives (Learning outcomes)** | |

The aims of this course are two-fold. First, the course seeks to provide PhD students with a broad-based overview of current research frontiers, recent developments and various methodological approaches in Accounting research. The course explicitly covers qualitative research across the areas of financial accounting, social and environmental accounting, auditing, accounting information systems, corporate governance, and management accounting. Although students will normally specialise in only one of these areas, it is important that they are aware of the breadth of qualitative research in Accounting. Second, the course aims to provide students with guidance and hands-on experience to assist them with writing and presenting academic research papers for conferences and journal publication.

On completion of this unit successful students will:

* Have knowledge and appreciation of research within their own specialism in addition to other fields in accounting.
* Advance their ability to critically assess the academic work of others.
* Enhance their research paper writing skills.
* Enrich their presentation and discussion skills

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| **Syllabus content** |

The content for the course varies from year to year. It is based on the presentation topics covered by invited academic speakers. Typically, it includes a range of qualitative research across the areas of financial accounting, social and environmental accounting, auditing, accounting information systems, corporate governance, and management accounting.

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| **Methods of delivery** | |
| **Lectures** | 2 hours per week over 15 weeks = 30 hours |
| **Seminar/Tutorial/Workshop/Lab Hours** | N/A |
| **Private Study** | 225 hours |
| **Directed Reading** | 45 hours |
| **Total Study Hours** | 300 hours |

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| **Reading List** |

**Pre Reading:**

Alvesson, M. and Kärreman, D. (2007) Constructing Mystery: Empirical Matters in Theory Development, *Academy of Management Review* 32, 1265-1281.

Burchell, S., Clubb, C., Hopwood, A., & Nahapiet, J. (1980). The role of accounting in organizations and society. *Accounting, Organization and Society*, *5*(1), 5–27.

Hopwood, A. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society, 8*(2–3), 287–305.

Chua, W.F. (1986). Radical developments in accounting thought, *The* *Accounting Review*, 601-632.

Denzin, N. K. and Y. S. Lincoln. (2000). Introduction: The discipline and practice of qualitative research. In Denzin, N. K. and Y. S. Lincoln. *Handbook of Qualitative Research*: 1-28. Thousand Oaks, CA: Sage.

Eisenhardt, K. and Graebner, M. (2007) Theory Building from Cases: Opportunities and Challenges, *Academy of Management Review*, 50 (1), 25- 32.

Flyvbjerg, B. (2006). Five misunderstandings about case-study research. *Qualitative Inquiry*, 12 (2), pp. 219-245.

Humphrey, C. (2008) Auditing Research: A Review Across the Disciplinary Divide, *Accounting, Auditing and Accountability Journal*, 21(2), 170-203.

Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: An expanded sourcebook*. London: Sage.

Swedberg, R. (2014). *The Art of Social Theory*, Princeton: Princeton University Press

**Core Text:**

The core reading for the course varies from year to year. It is based on the presentation topics covered by the invited academic speakers. Further reading lists will be provided at the end of each lecture and they will typically include the presentation material and other materials that the speaker distributes during his/her session.

**Supplementary text:**

Boomsma, R. and O’Dwyer, B. (2019). “Constituting the governable NGO: The correlation between conduct and counter-conduct in the evolution of funder-NGO accountability relations”. Accounting, Organizations and Society. 72(1), pp. 1-20

Chapman, C., Cooper, D., & Miller, P. (2009). *Accounting, Organizations & Institutions*. Oxford University Press: Oxford.

Cornelissen, J.P. (2017). [Preserving Theoretical Divergence in Management Research: Why the Explanatory Potential of Qualitative Research Should Be Harnessed Rather than Suppressed.](http://dx.doi.org/10.1111/joms.12210) *Journal of Management Studies, 54* (3), 368-383.

Fligstein, N. & McAdam, D. (2011). Toward a general theory of strategic action fields, *Sociological Theory*, *29*(1), 1-26.

Given. L. (2008). *The Sage Encyclopedia of Qualitative Research Methods.* Sage, Thousand Oaks, California.

Humphrey, C., O‟Dwyer, B, and Unerman, J. (2017). “Re-theorizing the configuration of organizational fields: the IIRC and the pursuit of Enlightened‟ corporate reporting”. Accounting and Business Research, Vol. 47, No. 1, pp. 30-63

Hampel, C., Lawrence, T., & Tracey, P. (2017). Institutional Work: Taking Stock and Making It Matter. In: Greenwood, R., Lawrence, T., Oliver, C., & Meyer, R. *The Sage Handbook of Organizational Institutionalism.* 2nd edition California: Sage. 558-590.

Leibel, E., Hallett, T., & Bechky, B. (2018), Meaning at the source: The dynamics of field formation in institutional research, *Academy of Management Annals, 12*(1), 154-177.

Micelotta, E., Lounsbury, M., & Greenwood, R. (2017). Pathways of institutional change: An integrative review and research agenda. *Journal of Management*, *43*(6), 1885-1910.

Stark, D. (2009). *The Sense of Dissonance: Accounts of Worth in Economic Life*, Princeton and Oxford: Princeton University Press.

Zietsma, C., Groenewegen, P., Logue, D., & and C. Hinings. (2017). Field or fields? Building the scaffolding for cumulation of research on institutional fields. *Academy of Management Annals.* *11*(1), 391-450.

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| **Assessment** |

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| **Mode of Assessment** | **Length required** | **Weighting within unit** |
| **Assessment 1 (of 3):** A synopsis of a research paper related to the student’s PhD topic *(excluding references).* | 3 A4 pages due on **Friday 10 December, 2021** before 15.00. | 15% |
| **Assessment 2 (of 3):** Oral presentation of research paper synopsis in Assessment 1. This will be followed with a discussion. | Presentation on Wednesday **15 December, 2021** | 15% |
| **Assessment 3 (of 3):** A term paper that is linked to each student’s own PhD research. This is an exercise in writing a short, focused research paper. The format and standard of the term paper is that expected at a doctoral colloquium at an international research conference. This entails a clear anchoring of the paper in extant, relevant literature and an outline of how the research contributes to this body of research. Students have to demonstrate a clear ability to identify relevant problems and research questions and must present a coherent argument as to why further examination of these problems and research questions is relevant and valuable.  The term paper should also include an outline of the conceptual frameworks and methods to be used for examining these issues.  The term paper could include empirical material, such as a small pilot study, but this is not a requirement. | 12 A4 pages due on **Friday 6 May, 2022** before 15.00. | 70% |

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| **Feedback** |

Formative written and verbal feedback will be provided as students are in the process of completing assignments.

Summative feedback will be provided within 15 working days of the formal submission of assignments.

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| **Date coursework feedback will be returned:** |
| 15 working days after coursework is presented. |

**Methods of Feedback from Students/Course Unit Survey**

The main channel will be via the course unit survey on BlackBoard. Regular communication with students is undertaken to encourage continual feedback.

**Guidance on presentation of assessed coursework:**

Students should present all assessed coursework using the following Microsoft Word format.

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| **Coursework presentation criteria** | |
| Font style | Font style should normally be **Times New Roman** |
| Font size | Font size must be **12 point font** |
| Character spacing  (on the Format > Font menu) | Character scale must be 100% and spacing and position should be normal (the default options) |
| Margins | You must use **normal margins (2.5cm)** (top, bottom, left and right) |
| Line spacing | Line spacing must be **1.5 lines**, with an extra line between paragraphs and headings |
| Alignment | Justified |

***Important***

*Failure to follow the above presentation criteria will lead to penalties of 2 marks (for work marked out of 100%) for each criterion not followed. In addition, we may reformat your work in accordance with these criteria and apply further penalties if correct formatting means you have exceeded the set page length (see below).*

Ensure you cite references in the main text correctly and list them all at the end in the references section. Incomplete or non-citation of sources incurs an automatic penalty of 5 marks (for coursework marked out of 100%).

# Penalties for exceeding the page length:

If you do exceed the limit, the following penalties apply (for coursework marked out of 100%).

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| **Penalties for exceeding the page length** | |
| If the work is no more than 10% over the limit, | 10 marks deducted |
| If the work is more than 10% but less than 20% over the limit, | 20 marks deducted |
| If the work is more than 20% but less than 50% over the limit, | 50 marks deducted |
| If the work is 50% over the limit, | A mark of zero awarded |

# Referencing:

In the text we normally write something like, “Bradshaw (2002) and Demirakos et al. (2004) …”. Note that we refer to authors only by their surname (no first-name or initials). In the list of references we include:

* + Bradshaw, M. 2002. The use of target prices to justify sell-side analysts' stock recommendations. Accounting Horizons 16, 27–41.
  + Demirakos, E., Strong, N.C., Walker, M., 2004. What valuation model do analysts use? Accounting Horizons 18, 221–240.

References must be in alphabetical order by author surname and, if the same author(s) has more than one publication, in date order with the earliest publication first.

In the text (or in footnotes, where necessary) you should include citations as, for example, Fama (1970), Hew et al. (1998), (see Fama and French, 1994). Note that you should use “et al.” where there are more than two authors.2 Note also that if the passage that contains the citation is already in parentheses, we normally omit the parentheses around the year of the reference.

Where you refer to a very specific point in an article that is incidental to its main contribution, or where you include a quotation from an article, you should include a specific page reference to where the reader can find this in the original article. For example, “… Fama and French (1996, 45) refer to …” (where the page reference is page 45). You should not list references separately in footnotes. If the footnote itself includes text that contains a citation, you follow the same procedure as in the main text. You *must* make sure that *all* references appearing in your main text (and footnotes) are listed in the references at the end. Many students take too little care over references and lose marks as a result. Consult accounting and finance journal articles (or journal requirements under instructions for authors) for other examples.

# Footnotes:

Aim to minimise the number of footnotes as they generally interrupt the flow of text. Where a footnote is necessary, the footnote symbol must be arabic and must come *after* any punctuation signs (full stops, commas, etc.). For example, the footnote symbol should appear after a full-stop as here.1 It must not appear like this1. Onerationale for this practice is that many articles in accounting and finance use mathematical notation, in which case the reader could confuse “here2.” to mean “here squared” or “here to the power of two”, whereas “here.2” points the reader to the second footnote

2 Some journals require the first multiple-author citation to give all the author surnames (e.g. Demirakos, Strong, and Walker 2004), with subsequent citations of the same reference stating Demirakos et al. (2004). There is no standard convention on this, so either approach is acceptable.

Unless it would be misleading, you should generally put footnote symbols at the end of sentences, as reading a footnote half way through a sentence interrupts the flow of the sentence. The text of the footnote should appear at the bottom of the corresponding page (unless formatting forces it onto the next page). This is more convenient for the reader.

# Writing style:

You must write the paper in good style with a good structure of well-written, linked paragraphs. Consult books on writing style or on study skills or look at journal articles for guidance and examples of this. Avoid writing in note form or in very short paragraphs. Paragraphs hardly ever consist of one sentence. A series of short paragraphs gives an impression of fragmented ideas with little structure.

You should always use a spelling and grammar tool to check the standard of your writing. This is necessary but far from sufficient—for example, the grammar tool in Word is very poor at detecting grammatical errors. You need to check and try to improve grammar yourself. You should be particularly careful about singular and plural nouns and whether you need to use or omit the definite or indefinite article (“the”, “a”). Normally, it is better to write in the present tense; say “Lamont (2001) uses the term ‘economic tracking portfolio’ …” rather than “Lamont (2001) used the term ‘economic tracking portfolio’ …”. However, using the present tense can sometimes sound odd, in which case it will be necessary to depart from this general advice.

Books normally leave a slightly larger space between sentences than between words within a sentence. The easiest way to do this in most word-processing packages is to leave two spaces after a full stop that ends a sentence (as in this document). A type- setting package such as LaTeX does this automatically for you.

Although it is not essential, you should try to write in the active voice rather than the passive voice (write “Fama and French find a clear relation …” rather than “A clear relation … is found by Fama and French”, “I select companies based on …” rather than “Companies were selected based on …”, etc.). The active voice is more direct, more concise and the more modern approach to academic writing. The passive voice often sounds stilted, pedantic, and old-fashioned. In some cases you may find it difficult to avoid using the passive voice, but you can often re-phrase sentences or passages to use the active voice and eventually this will come naturally.

Formatting points as follows:

* Use 1.5 spacing
* Use Times New Roman as your font
* Justify your text, including footnotes.

# Plagiarism:

All work submitted by a student must be the work of the student. The following is an outline of the rules on plagiarism. You can find full details of plagiarism in your programme handbook.

Plagiarism is the theft or use of someone else’s work without proper acknowledgment, presenting the material as if it is one’s own. Unacknowledged direct copying from the work of another person, or the close paraphrasing of somebody else’s work, is plagiarism. This applies to copying from other students’ work and from published sources such as books, reports, working papers, or journal articles.

When quoting word-for-word from the work of another person you must use quotation marks or indenting (setting the quotation in from the margin) and you must acknowledge the source of the quoted material. Quoting from the work of others is acceptable, but you should not use it so excessively that it interrupts the flow of what should be a dissertation written in your own words.

Paraphrasing, when the original statement is still identifiable and has no acknowledgement, is plagiarism. Taking a piece of text, from whatever source, and substituting words or phrases with other words or phrases is plagiarism. Any paraphrase of another person’s work must have an acknowledgement to the source. It is not acceptable to put together unacknowledged passages from the same or from different sources, linking these together with a few words or sentences of your own and changing a few words from the original text: this constitutes over- dependence on other sources, which is a form of plagiarism.