

PGR Course unit outline 2022/23

Unit code:	BMAN 80900
Title:	Advanced Accounting Research Seminar
Credit value:	30
Semester:	1 and 2
Course Coordinator contact details:	Brendan O’Dwyer Room: 4.084 AMBS Email: b.g.d.odwyer@uva.nl Office hours by appointment
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Pre-requisites	NA
Co-requisites	NA
Dependent course units	NA
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.

Course unit overview

The content for the course varies from year to year. It is based on the presentation topics covered by the 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.

Aims

First, the course provides 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 provides students with guidance and hands-on experience to assist them with writing and presenting academic research papers for conferences and journal publication.

Objectives (Learning outcomes)

On completion of this unit successful students will be able to:

- Critically evaluate core academic work relevant to their PhD study.
- Write working draft research papers
- Present and discuss advanced research in accounting.
- Write a detailed research proposal.

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Syllabus content

The syllabus and teaching schedule for the course varies from year to year. It is based on the presentation topics covered by the 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.

Methods of delivery

Lectures	Two hours per week, 15 weeks teaching.
Seminar/Tutorial/Workshop/Lab Hours	NA
Independent Study	270 hours
Total Study Hours	300

Reading List

Pre Reading:

- 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.
- Langley (2007). Process thinking in strategic organization. *Strategic Organization*, 5(3) (August 2007), pp. 271-282
- 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.

Core Text/reading:

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/ reference reading:

- 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. *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.

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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.

Assessment

Mode of Assessment	Length required	Weighting within unit
<p>Assessment 1 (of 3): A synopsis of a research paper related to the student's PhD topic (<i>excluding references</i>).</p>	3 A4 pages due on Friday 9 December, 2022 before 15.00	15%
<p>Assessment 2 (of 3): Oral presentation of research paper synopsis in Assessment 1. This will be followed with a discussion.</p>	Presentation on Wednesday 14 December, 2022	15%
<p>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.</p> <p>The term paper should also include an outline of the conceptual frameworks and methods to be used for examining these issues.</p> <p>The term paper could include empirical material, such as a small pilot study, but this is not a requirement.</p>	12 A4 pages due on Friday 5 May, 2023 before 15.00.	70%

Resits: Coursework – resubmission of Assessment 3 above.

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Feedback methods

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.

Social Responsibility

AMBS aims for our graduates to develop not only academic and professional skills, but also a sense of social, ethical and environmental responsibility towards the societies of which they are part. Please give details of how social responsibility is addressed in your course unit by highlighting any knowledge or skills that support students' social and ethical understanding and conduct.

Several topics on the course cover key aspects of social responsibility including social and environmental reporting, social and environmental assurance, climate risk reporting and responsible investment.

Please indicate by ticking the box(es) below, which specific aspect of SR your module is linked to:

A UN SDGs*

Environmental Sustainability

Climate change; human rights
accountability; sustainability
assurance

UN SDGs covered:

Goal 8 - Decent work and economic growth
Goal 9 - Industry, Innovation and Infrastructure
Goal 10 - Reduced inequality
Goal 12 - Responsible consumption and production
Goal 13 - Climate action

* If a UN SDG, please note which one by reviewing the list [here](#)