SCHOOL OF ACCOUNTING & COMMERCIAL LAW

ACCY 421: ACCOUNTING RESEARCH METHODOLOGY – INTERPRETIVE AND CRITICAL THEORY
Trimester One 2010

COURSE OUTLINE

Contact Details

Lecturers
Professor Judy Brown
Email: Judy.Brown@vuw.ac.nz
Dr David Carter
Email: David.Carter@vuw.ac.nz

Course Coordinator
Academic – Judy Brown

Administrator
Danielle Van Resseghem
Email: Danielle.VanResseghem@vuw.ac.nz

Teaching Period: Monday 1st March – Friday 4th June 2010
Study Period: Monday 7th June – Thursday 10th June 2010
Examination Period: Friday 11th June – Wednesday 30th June 2010 (inclusive)

Class Time and Room Number
Seminar Time: Tuesday 9.30am-12.20pm in RWW 129

Withdrawal from Courses:
Information available via

Withdrawal dates: Late withdrawals with Associate Dean (Students) permission
(See Section 8: Withdrawals - from the Personal Courses of Study Statute)
http://policy.vuw.ac.nz/Amphora!~~policy.vuw.ac.nz~POLICY~000000001743.pdf

Withdrawal dates: refunds:
http://www.victoria.ac.nz/home/admisenrol/payments/withdrawalsrefunds.aspx
**Course Content**
This course provides students with an introduction to interpretive and critical theory accounting research. It explores the historical development and underpinnings of this research through a discussion of key concepts and issues within the philosophy of knowledge literature. It also illustrates the application of specific research methods used in interpretive and critical theory studies.

**Course Learning Objectives**
By the end of the course students should have:

- an understanding of interpretive and critical theory accounting research and its place within the broader body of accounting literature;
- the ability to reflect critically on philosophical, theoretical and methodological issues in interpretive and critical theory research;
- a basic grounding in research design issues and the range of methods used in interpretive and critical theory studies; and
- an appreciation of the historical, social and political contexts of accounting research choices.

**Required Text and Course Materials**
The text for the course is:

Additional readings will also be provided, amounting to approximately one article per week. A fee will be charged for course materials.

**Assessment Requirements**
Assessment will be based on the following:

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<tr>
<th>Assessment</th>
<th>Percentage</th>
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<tr>
<td>Research Journal</td>
<td>35%</td>
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<tr>
<td>Essay</td>
<td>30%</td>
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<td>Final Exam</td>
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*Note: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of FCA programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.*
Examinations
Students who enrol in courses with examinations are obliged to attend an examination at the University at any time during the formal examination period.

The final examination for this course will be scheduled at some time during the period from Examination Period: Friday 11th June – Wednesday 30th June 2010

Penalties – Late Submission
In fairness to other students, work submitted after the deadline will incur a 5% penalty (of the mark obtained) for each day late. Extensions may be granted with no penalty to those who meet the University’s aegrotat rules (e.g. medical certificate, family bereavement).

Mandatory Course Requirements
To pass the course you must complete all items of assessment and obtain a weighted average of 50% across all items.

Research Journal
Each student will be required to keep a research journal, comprising of a set of weekly written assignments (approximately 1-2 pages). These assignments will be handed in on a weekly basis and will form the basis for seminar and Blackboard discussions. You are expected to attend all classes, read assigned materials and participate fully in discussions.

The research journal is worth 35% of your grade.

Essay 30% Due Monday 24 May by 5 pm
Critically evaluate the following statement:

“Human beings are much less predefined or predictable than objects.”

Your essay should include specific reference to differences in the way positivist, interpretivist and critical accounting researchers might respond to this statement.

Expected length: 5,000 words.

Seminar Programme (note all references to Crotty 1988 refer to the course text)

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<thead>
<tr>
<th>Week 1: Mar 2 (JB)</th>
<th>Introduction</th>
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| Week 2: Mar 9 (JB) | **The Research Process**  
Crotty (1998) - Chapter 1 |
|-------------------|------------------------|
| Week 3: Mar 16 (JB) | **Approaches to Accounting Research**  
| Week 4: Mar 23 (DC) | **Positivism - Points of Departure for Interpretive and Critical Inquiry**  
Crotty (1998) - Chapter 2  
| Week 5: Mar 30 (DC) | **Constructionism**  
Crotty (1998) - Chapter 3  
| Week 6: April 20 (DC) | **Interpretivism**  
Crotty (1998) – Chapters 4 and 5  
| Week 7: Apr 27 (JB) | **Theory and Practice**  
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<th>Week 8: May 4 (JB)</th>
<th><strong>Theory and Practice</strong></th>
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<th>Week 9: May 11 (JB)</th>
<th><strong>Critical Theory</strong></th>
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<tr>
<td>Crotty (1998) – Chapter 6</td>
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<tr>
<th>Week 10: May 18 (DC)</th>
<th><strong>Critical Theory</strong></th>
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<td>Crotty (1998) – Chapter 7</td>
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<th>Week 11: May 25 (DC)</th>
<th><strong>Poststructuralism and Postmodernism</strong></th>
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<td>Crotty (1998) - Chapter 9</td>
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<th>Week 12: June 1 (DC)</th>
<th><strong>Research Choices</strong></th>
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<td>Crotty (1998) - Chapter 10</td>
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Class Representative
A class representative will be elected in the first class, and that person’s name and contact details will be available to VUWSA, the Course Coordinator and the class. The class representative provides a communication channel to liaise with the Course Coordinator on behalf of students.

Communication of Additional Information
Additional information will be posted onto Blackboard. It is essential that students have access to Blackboard throughout the course.

For the following important information follow the links provided:

Academic Integrity and Plagiarism
http://www.victoria.ac.nz/home/study/plagiarism.aspx

General University Policies and Statutes
http://www.victoria.ac.nz/home/about/policy

AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support
http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx

Faculty of Commerce and Administration Offices
http://www.victoria.ac.nz/fca/studenthelp/

Manaaki Phipihinga Programme
http://www.victoria.ac.nz/st_services/mentoring/