THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF SRI LANKA

SCHOOL OF ACCOUNTING AND BUSINESS
BSc. (APPLIED ACCOUNTING) GENERAL / SPECIAL DEGREE
PROGRAMME

YEAR IV SEMESTER I – INTAKE II
END SEMESTER EXAMINATION – JULY 2017

AFM 41330 Research Methodology

Date   :   20th July 2017
Time   :   5.30 p.m. - 8.30 p.m.
Duration   :   Three (03) hours

Instructions to Candidates:

- Answer **only Five (05)** questions.

- The total marks for the paper is 100.

- All questions carry equal marks.

- The marks for each question are shown in brackets.

- Answers should be written neatly and legibly.

Question No. 01

a. Define what is meant by the term the term 'research.' Give two examples from the field of accounting.

(4 marks)

b. Differentiate between the terms *ontology* and *epistemology* giving appropriate examples.

(8 marks)

c. Briefly discuss the advantages that an accountant could gain by being conversant with research.

(8 marks)

(Total 20 marks)

Question No. 02

a. Explain what is meant by a *research hypothesis* by using an example from the field of accounting.

(6 marks)

b. An accounting researcher has generated the following SPSS regression output, which is based on the data collected from Accounts Assistants of a large manufacturing entity.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.687[a]	.472	.467	4.264

a. Predictors: (Constant), Age of Account Assistants, Level of Optimism of Accounts Assistants, Salary of Accounts Assistants, Training Level of Accounts Assistants

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6827.298	4	1706.824	93.871	.000[b]
	Residual	7636.712	420	18.183		
	Total	14464.009	424			

a. Dependent Variable: Stress Level of Accounts Assistants
b. Predictors: (Constant), Age of Account Assistants, Level of Optimism of Account Assistants, Salary of Account Assistants, Training Level of Account Assistants

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	52.097	1.388		37.525	.000
Age of Accounts Assistants	-.019	.017	-.042	-1.114	.266
Optimism of Accounts Assistants	-.095	.060	-.071	-1.569	.117
Salary of Accounts Assistants	-.605	.069	-.406	-8.711	.000
Training level of Accounts Assistants	-.155	.022	-.317	-6.984	.000

a. Dependent Variable: Stress of Account Assistants

Based on the above output, you are required to answer the following questions:

(Where applicable, use the value 0.05 as the significance level.)

  i. Indicate the purpose of performing a 'regression analysis' as a statistical technique.

(2 marks)

  ii. Briefly explain what you understand by Adjusted R^2 value of 0.467, as indicated in the 'Model Summary' Table above.

(2 marks)

  iii. Comment on the *overall model validity* based on the information in the relevant table.

(2 marks)

  iv. Explain which of the factors that the researcher had considered has a significant impact on assistant accountants' stress level.

(4 marks)

  v. Briefly explain what recommendations the researcher could make to lower the stress level of assistant accountants based on the regression results.

(4 marks)

(Total 20 marks)

Question No. 03

a. Explain the importance of performing a literature survey in a research.

(4 marks)

b. Define the term *plagiarism* in research. Discuss how you could avoid plagiarism.

(6 marks)

c. In proper academic writing, you are expected to use formal expressions. **Fill in the blanks** with appropriate formal/ informal words in the table below. (In your answer script, indicate the item number 'Item No.' and the proper answer in front of that).

Item No.	Formal Word	Informal Word
1		Seem
2		Climb
3		Help
4	Cease	
5	Commence	
6		Use
7	Decrease	
8	Demonstrate	
9	Depart	
10		Want
11	Enquire	
12	Finish	

(6 marks)

d. In the sentences given below, you are required to **identify** and **underline the informal expressions**, and then **write the correct versions**. (In your answer script, indicate the item number 'Item No.' and the proper answer in front of that).

Item No.	Sentence	Correct
1	When a patient is admitted to a psychiatric inpatient unit, the clinical team should avoid the temptation to start specific treatments immediately.	
2	Therefore, after six months the dieter is behaving according to all twenty-six goals and she has achieved a big reduction in sugar intake.	
3	Modern houses have so many labour-saving things that it is difficult for the person at home to have adequate exercise by doing chores, cooking, and looking after a family.	
4	Simply making the effort to reclaim this wasted stuff for fertilizer would have a positive effect on greenhouse releases.	

(4 marks)

(Total 20 marks)

Question No. 04

a. Explain what is meant by a *sampling frame* by providing an example from the field of accounting.

(2 marks)

b. Differentiate between *probability* and *non-probability* sampling methods.

(6 marks)

c. Discuss following qualitative sampling methods in research. Provide an example under each method.

   i. Convenience sampling

  ii. Snowball sampling

 iii. Quota sampling

(12 marks)

(Total 20 marks)

4

Question No. 05

a. Differentiate between a *self-completion questionnaire* and a *structured interview* as methods of data collection.

(4 marks)

b. Discuss the advantages and disadvantages of using of a *telephone-based structured interview technique* as a method of data collection.

(6 marks)

c. Extracts 1 and 2 below are obtained from a research study that had examined the relationship among the dimensions of entrepreneurial orientation and the business performance of audit firms in the Western Province, Sri Lanka.

Extract 1

Table 2. Results of reliability test

Measure	Item	Cronbach Alpha
Business Performance	9	.929
Innovativeness	4	.649
Proactiveness	3	.630
Risk-taking	4	.665
Competitive Aggressiveness	3	.645
Autonomy	4	.639

Extract 2

Table 3. Correlation analysis between five dimension of EO and business performance

	Business Performance
Innovativeness	.437**
Proactiveness	.458**
Risk-taking	.343**
Competitive Aggressiveness	.242*
Autonomy	.052

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Note: EO=Entrepreneurial Orientation.

    i. Draw the *conceptual diagram* of the research study by looking at the information presented in Extracts 1 and 2.

(3 marks)

ii. Comment on the *reliability* of the scales used in the research study by using the appropriate extract.

(3 marks)

iii. Interpret the results of the correlation analysis depicted under Extract 2. Recommend action/s to be taken based on your observations.

(4 marks)

(Total 20 marks)

Question No. 06

a. Differentiate between *positivism* and *post-positivism* using the underlying ontological and epistemological assumptions.

(6 marks)

b. Discuss the following research methods of the qualitative research tradition.
   i. Ethnography
   ii. Phenomenological study
   iii. Case study

(9 marks)

c. Differentiate between the concepts *triangulation* and *corroboration* in research using examples from the field of accounting.

(5 marks)

(Total 20 marks)