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

YEAR IV SEMESTER I – INTAKE I **END SEMESTER EXAMINATION – JANUARY 2017**

AFM 41330 Research Methodology

Date : Time Duration :

:

25th January 2017 5.30 p.m. - 8.30 p.m. Three (03) hours

Instructions to Candidates:

- Answer only Five (05) questions. •
- The total marks for the paper is 100. ٠
- The marks for each question are shown in brackets. ٠
- Answers should be written neatly and legibly.

Question No. 01

a. **Define** the term 'research.' Support your definition/s giving <u>two</u> appropriate examples in the field of accounting.

(8 marks)

b. Differentiate between *inductive* and *deductive* research approaches.

(12 marks)

(Total 20 marks)

Question No. 02

a. **Differentiate** between a *research problem* and a *research hypothesis* by using an example in the field of accounting.

(8 marks)

b. A researcher wanted to examine the attitude of corporate Chief Financial Officers (CFO) on the importance of International Financial Reporting Standards (IFRS) for which data was gathered from a random sample of corporate CFOs. The attitude was measured using a Likert scale between 1 to 30 (1=very negative attitude and 30=very positive attitude). The researcher wanted to know whether the attitudes differed based on the age categories of the respondents and the relevant SPSS output of the analyzed data are as follows:

SPSS OUTPUT:

Descriptive Statistics on "Attitude towards IFRS"

	Ν	Mean	Std. Deviation
18 - 24	93	20.92	5.024
25 - 32	86	21.62	3.814
33 - 40	83	22.42	4.234
41 - 49	95	22.32	4.482
50+	78	23.53	4.070
Total	435	22.12	4.429

ANOVA

Attitude towards IFRS

	Sum of				
	Squares	Df	Mean Square	F	Sig.
Between Groups	319.994	4	79.999	4.199	.002
Within Groups	8193.026	430	19.054		
Total	8513.021	434			

Based on the above analyses, answer the following questions:

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

i. **Indicate** the <u>null hypothesis</u> related to the analysis performed under One-way ANOVA analysis.

(2 marks)

ii. **Explain** whether based on their age the respondents differ significantly regarding their attitude towards IFRS.

(4 marks)

iii. Give a recommendation based on the key finding of your analysis.

(6 marks)

(Total 20 marks)

Question No. 03

- a. **State** how you could present others ideas or words of others in preparing a literature review. (8 marks)
- b. **Critically evaluate** the importance of adhering to academic writing guidelines in writing your thesis.

(6 marks)

c. Following is an extract from a research paper.

From mid 1990s, researchers focused on intellectual capital as a key determinant of ongoing wealth creation within organizations (Stewart, 1997). Intellectual capital is distinguished into two aspects by Edvinsson E.A. (1997) as human capital and structural capital. A distinction between primary and secondary intellectual capital is suggested by and Ahonen, (2000), who distinguishes the same as generative and commercially exploitable intangible assets. Roslender, Stevenson and Kahn (2006) indicate that primary intellectual capital is that category of intellectual capital presently designated as human capital. Further Roslender, Stevenson, and Kahn (2006) state that employee wellness as defined as a fit and healthy workforce is a very valuable "organizational asset" and employee wellness can be conceptualized in terms of primary intellectual capital. Hekimian and Jones (1967) notes that human asset accounting is primarily concerned with of putting people in to the balance-sheet which is a highly controversial accounting issue up-to-date. However, later this focus was shifted to *management accounting* arena (Roslender and Finchham, 2004) which does not attempt to value but to measure human resources using a scorecard approach which is utilized in this study.

In the above extracted text, **identify** 6 mistakes based on the Harvard style referencing and **provide the correct versions**. Use a format as follows to present your answer.

(6 marks)

Error in the text	Corrected version
1.	
2.	
3.	
4.	
5.	
6.	

(Total 20 marks)

Question No. 04

a. **Identify** types of variables and provide examples for each using examples in the field of accounting.

(4 marks)

b. **Discuss** the levels of measurement of variables with appropriate examples.

(4 marks)

c. **Discuss** three different sampling techniques commonly used in quantitative research.

(12 marks)

(Total 20 marks)

Question No. 05

- a. **Differentiate** between a *self-completion questionnaire* and a *structured interview* as methods of data collection. (6 marks)
- b. A researcher who is interested in examining the factors impacting job satisfaction of accountants in the small-scale businesses sector in the Colombo district has collected data via a questionnaire and has used SPSS for the analyzing the collected data. A five-point Likert scale was used to measure the job satisfaction of accountants. The output generated under the regression analysis is given below.

SPSS OUTPUT:

Model Summary

Mode	R	R Square	Adjusted R	Std. Error	of	the
1			Square	Estimate		
1	.757 ^a	.573	.537	5.265		

Predictors: (Constant), Salary, Age, Experience, Gender

ANOVA^a

Model		Sum of	Df	Mean Square	F	Sig.
		Squares				
	Regression	7827.398	3	2706.824	63.871	.000 ^b
1	Residual	8636.712	460	20.183		
	Total	15464.009	524			

a. Dependent Variable: Job Satisfaction

b. Predictors: (Constant), Salary, Age, Experience, Gender

Coefficients^a

Model	Unstandardized		Standardized	Т	Sig.
	Coefficients		Coefficients		
	В	Std. Error	Beta		
(Constant)	52.097	1.388	52.097	37.525	.000
Salary	2.134	.017	2.234	2.134	.036
Age	.294	.060	.304	3.177	.740
Experience	.263	.069	.253	2.285	.005
Gender	044	.022	054	406	.686

a. Dependent Variable: Job Satisfaction

Based on the above output, answer the following questions:

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

i. **Briefly comment** on the 'explanatory power' of the selected independent variables (together) the researcher had used.

(2 marks)

ii. **Comment** on the 'overall model validity' based on the applicable information in the relevant table.

(2 marks)

iii. **Explain** whether each independent variable that the researcher had considered has a significant impact on the job satisfaction of accountants.

(4 marks)

iv. **Briefly explain** what recommendations the researcher could make to employers in order to increase the satisfaction of their accountants.

(6 marks) (Total 20 marks)

Question No. 06

- a. **Discuss** the following research traditions in qualitative research.
 - i. Grounded theory study
 - ii. Case study

(12 marks)

b. **Differentiate** between the concepts: 'triangulation' and 'corroboration' in research using examples in the field of accounting.

(8 marks)

(Total 20 marks)