



**College of Business and Economics**  
**Department of Accounting and Finance**

<b>Course Number</b>	AcFn 2131
<b>Course Title</b>	Research Methods in Accounting & Finance
<b>Degree Program</b>	BA Degree in Accounting and Finance
<b>Module</b>	<b>M13. Research in Accounting and Finance</b>
<b>Module No and Code</b>	<b>M13; AcFn-M2131</b>
<b>ETCTS Credits</b>	5
<b>Contact Hours (per week)</b>	3
<b>Course Objectives &amp; Competences to be Acquired</b>	<p>After successfully completing this course, the students should be able to:</p> <ul style="list-style-type: none"><li>• Apply business research methods in doing research</li><li>• have foundation knowledge for scientific reasoning and solutions for business problems</li><li>• Implement the research process in doing research,</li><li>• prepare research proposal for a project</li><li>• explain the various tools and techniques of research</li><li>• apply various methodologies of social research to solve Business problems</li><li>• define The sources of data and data collection techniques</li></ul>
<b>Course Description</b>	This course deals with the role of research; the method of scientific inquiry; experimentation, fact finding, design of data collection methods, and analysis of collected data and interpretation of results, and formulation of business related research projects by students.
<b>Course Contents</b>	
<b>1. Concepts of Scientific Research</b> 1.1. The Concept of Research 1.1.1. Defining research 1.1.2. Factors stimulating research 1.1.3. Purpose of Studying Research methods 1.1.4. Importance of research 1.1.5. Motivation for research 1.1.6. Managerial value of research 1.1.7. Characteristics of good research 1.2. Types of Research 1.2.1. Basic research 1.2.2. Applied research 1.2.3. Quantitative research 1.2.4. Qualitative research 1.2.5. Exploratory research 1.2.6. Descriptive research	

<ul style="list-style-type: none"> <li>1.2.7. Causal research</li> <li>1.3. The systematic process of Research <ul style="list-style-type: none"> <li>1.3.1. Determining /recognizing a research problem</li> <li>1.3.2. Formulating a hypothesis/ research question</li> <li>1.3.3. Designing the study</li> <li>1.3.4. Developing instrument for collecting data</li> <li>1.3.5. Collecting data</li> <li>1.3.6. Analyzing the data</li> <li>1.3.7. Determining the implications &amp; findings</li> <li>1.3.8. Making recommendations</li> </ul> </li> </ul>
<p><b>2. Formulation of the Research problem</b></p> <ul style="list-style-type: none"> <li>2.1. What is research problem <ul style="list-style-type: none"> <li>2.1.1. Defining the research problem</li> <li>2.1.2. Sources of research problem</li> <li>2.1.3. Guidelines for the statement of the problem</li> </ul> </li> <li>2.2. Hypothesis formulation <ul style="list-style-type: none"> <li>2.2.1. Defining hypothesis</li> <li>2.2.2. Hypothesis versus research problem</li> <li>2.2.3. Possible sources of hypothesis</li> <li>2.2.4. Null and Alternative hypothesis</li> <li>2.2.5. Basic characteristics of good hypothesis</li> </ul> </li> <li>2.3. Process of testing hypothesis <ul style="list-style-type: none"> <li>2.3.1. State the hypothesis</li> <li>2.3.2. Determine the appropriate test statistics</li> <li>2.3.3. Specify the significance level</li> <li>2.3.4. Determine the decision rule</li> <li>2.3.5. Collect data &amp; perform the needed conclusion</li> <li>2.3.6. Decide to reject or not reject and produce conclusion</li> </ul> </li> </ul>
<p><b>3. Developing a Research proposal</b></p> <ul style="list-style-type: none"> <li>3.1. The purpose Research proposal</li> <li>3.2. Structure of a Research Proposal <ul style="list-style-type: none"> <li>3.2.1. Background of the study</li> <li>3.2.2. Statement of the problem</li> <li>3.2.3. Research Objectives</li> <li>3.2.4. Research Hypothesis</li> <li>3.2.5. Significance of the Research</li> <li>3.2.6. Literature Review</li> <li>3.2.7. Research methodology</li> <li>3.2.8. Work plan and Budget / Logistics</li> <li>3.2.9. Other sections of the proposal ( cover page , Abstract , Reference</li> <li>3.2.10. Proposal writing (written Assignment )</li> </ul> </li> </ul>
<p><b>4. Sampling Design</b></p> <ul style="list-style-type: none"> <li>4.1. Sampling Design</li> <li>4.2. Census and sample survey</li> <li>4.3. The Need for sampling</li> <li>4.4. Steps in sampling Design</li> <li>4.5. Criteria for selecting a sampling procedures</li> <li>4.6. Types of sample Design</li> <li>4.7. Probability sampling Design</li> <li>4.8. Non probability sampling Design</li> </ul>

**5. The sources and collection of Data**

- 5.1. Types and sources of Data
- 5.2. Methods of primary Data collection
- 5.3. Methods of secondary Data collection

**6. Data analysis software**

- 6.1. Spread sheet application in data analysis
- 6.2. Software application in data analysis (SPSS, STATA, E-view)

**Reference Books**

- Zikmund William G: Business Research Methods, 7th Edition, 2003.
- C. William Emory, Donald R. Cooper. Business Research Methods, 4th ed., 1991.
- Wallace A. W., Accounting research methods: Do the facts speak for themselves?