



DETAILED SYLLABUS

Research Methodology in the Field of Financial Reporting

1. Information about the study program

1.1 University	Babeș-Bolyai University
1.2 Faculty	Faculty of Economics and Business Administration
1.3 Department	Accounting and Audit
1.4 Field of study	Accounting
1.5 Program level (bachelor or master)	Master
1.6 Study program / Qualification	Accounting and Organizations

2. Information about the subject

2.1 Subject title	EME0634 Research Methodology						
2.2 Course activities professor	Associate professor Andrei Filip, PhD						
2.3 Seminar activities professor	Associate professor Bonaci Carmen Giorgiana, PhD (carmen.bonaci@econ.ubbcluj.ro)						
2.4 Year of study	I	2.5 Semester	1	2.6 Type of assessment	OE	2.7 Subject regime	CO

3. Total estimated time (teaching hours per semester)

3.1 Number of hours per week	3	out of which: 3.2 course	2	3.3 seminar/laboratory	1
3.4 Total number of hours in the curriculum	42	out of which: 3.5 course	28	3.6 seminar/laboratory	14
Time distribution					Hours
Study based on textbook, course support, references and notes					42
Additional documentation in the library, through specialized databases and field activities					28
Preparing seminars/laboratories, essays, portfolios and reports					18
Tutoring					16
Assessment (examinations)					4
Others activities					
3.7 Total hours for individual study	108				
3.8 Total hours per semester	150				
3.9 Number of credits	6				

4. Preconditions (if necessary)

4.1 Curriculum	• Not the case.
4.2 Skills	• Not the case.

5. Conditions (if necessary)

5.1. For course development	<ul style="list-style-type: none"> • While attending classes students will have their phones on silent mode or switched off. • During classes, students will respond to the professor's requests of actively participating at debates and answer questions related to the taught topic. • Participating at courses is recommended to all students.
5.2. For seminar / laboratory development	<ul style="list-style-type: none"> • Participating at seminars is recommended to all students. • At the beginning of each seminar students will be asked to present homework that was assigned during previous seminars. • During classes students are encouraged to solve case studies and to answer questions related to the taught topic.

6. Acquired specific competences

Professional competences	<ul style="list-style-type: none"> • Analyze and use concepts, theories and fundamental methods of research. • Plan and organize research projects. • Design the research strategy. • Collect, analyze, manipulate and describe data. • Write research papers (academic and professional reports). • Present the research output.
Transversal competences	<ul style="list-style-type: none"> • Communication, teamwork and assuming leadership.

7. Subject objectives (arising from the acquired specific competences)

7.1 Subject's general objective	<ul style="list-style-type: none"> • The aim of this course is to provide a background on research methodology that permits students to design research proposals and papers and plan research projects in a professional manner.
7.2 Specific objectives	<ul style="list-style-type: none"> • To develop students' abilities to identify relevant research questions. • To develop students' abilities to identify the appropriate research methodology required in order to address the proposed research questions. • To provide an introduction to the empirical and theoretical research literature to help enable students to develop the skills to conduct their own research. • To develop an appreciation of the research tools necessary to conduct empirical and theoretical research.

8. Contents

8.1 Course	Teaching methods	Observations
Overview		1 lecture
Theories and grounding research		2 lectures
Theoretical research - economic models	Enhanced lecture, debate	1 lecture
Theoretical research - behavioral		1 lecture
Theoretical research - historical		1 lecture
Theoretical research - normative		1 lecture
Empirical research - archival		1 lecture
Empirical research - experimental		1 lecture
Empirical research - case and field study		1 lecture
Empirical research - survey: interview and questionnaire		1 lecture
Mixing research methods		2 lectures
The usefulness of research results		1 lecture

References:
 Booth, W.C., Colomb, G.G., Williams, J.M., *The Craft of Research (Chicago Guides to Writing, Editing, and Publishing)*, 2008, 3rd edition, University Of Chicago Press.
 Bryman, A., *Social Research Methods*, 2008, Oxford University Press
 Creswell, J.W., *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, 2002, 2nd edition, SAGE Publications.
 Glaser, B.G., Strauss, A.L., *The Discovery of Grounded Theory: Strategies for Qualitative Research*, 2009, Aldine Transaction.

8.2 Seminar/laboratory	Teaching methods	Observations
Overview	Paper reading and debate, paper writing	1 seminar
Theories and grounding research		2 seminars
Theoretical research - economic models		1 seminar
Theoretical research - behavioral		1 seminar
Theoretical research - historical		1 seminar
Theoretical research - normative		1 seminar
Empirical research - archival		1 seminar
Empirical research - experimental		1 seminar
Empirical research - case and field study		1 seminar
Empirical research - survey: interview and questionnaire		1 seminar
Mixing research methods		2 seminars
The usefulness of research results		1 seminar

References:
 Barth, Landsman, and Lang (*JAR* 2008): Is application of IFRS associated with higher accounting quality?
 Carmona, Donoso, and Walker (*AOS* 2009): How is international accounting shaped by globalisation on the practice, practitioners and institutions of accounting?
 Graham, Harvey, and Rajgopal (*JAE* 2005): Survey 400 CFOs of large U.S. firms on earnings management
 Hjelström and Schuster (*AinE* 2011): What are the challenges in IFRS transition?
 Hodder, Hopkins, and Wood (*TAR* 2008): Does the format of the cash flow statement affect understanding? Indirect versus direct cash flow statement
 Trombetta, Wagenhofer, and Wysocki (*AiE* 2012): The Usefulness of Academic Research in Understanding the Effects of Accounting Standards
 Wüstemann and Kierzek (*AinE* 2005): How “should” revenue recognition be regulated?

9. Corroboration / validation of the subject’s content in relation to the expectations coming from representatives of the epistemic community, of the professional associations and of the representative employers in the program’s field.

- Theoretical and Empirical Accounting Research knowledge and abilities are crucial in further pursuing doctoral studies. The class is also helpful in preparing students to easily adapt to particular working environments such as those in Big 4 companies.

10. Assessment (examination)

Type of activity	10.1 Assessment criteria	10.2 Assessment methods	10.3 Weight in the final grade
10.4 Course	Final Research Paper	Research Paper (written paper and presentation in the exam session)	50%

10.5 Seminar/laboratory	Literature review report on research methodologies specific to a particular topic	Literature review report (written report and presentation during the semester)	20%
	Research proposal	Research proposal (written proposal and presentation during the semester)	30%
10.6 Minimum performance standard			
<ul style="list-style-type: none"> • It is necessary to obtain a minimum grade of 5 (five) in order to pass this subject; • The grades being granted are between 1 (one) and 10 (ten); 			