

**UNIVERSITY OF ECONOMICS - VARNA**  
**FACULTY OF FINANCE AND ACCOUNTING**  
**DEPARTMENT OF ACCOUNTING**

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Adopted by the FC (record №11/25.04.2024):

Adopted by the DC (record №11/16.04.2024):

**ACCEPTED BY:**

**Dean:**

**(Assos. Prof. Daniela Georgieva, PhD)**

## **SYLLABUS**

**SUBJECT: “RESEARCH METHODS IN ACCOUNTING”**

**DEGREE PROGRAMME: “Accounting”; BACHELOR’S DEGREE**

**YEAR OF STUDY: 4; SEMESTER: 7**

**TOTAL STUDENT WORKLOAD: 240 h.; incl. curricular 60 h.**

**CREDITS: 8**

### **DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM**

<i>TYPE OF STUDY HOURSE</i>	<b>WORKLOAD, h.</b>	<b>TEACHING HOURS PER WEEK, h</b>
<b>CURRICULAR:</b>		
incl.		
• LECTURES	30	2
• SEMINARS (lab. exercises)	30	2
<b>EXTRACURRICULAR</b>	180	-

**Prepared by:**

1. ....  
(Assoc. Prof. Dr. Anita Atanassova, PhD )

2. ....  
(Assoc. Prof. Nadezhda Popova-Yosifova, PhD)

**Head of department: .....**  
**of accounting (Assoc. Prof. Nadezhda Popova-Yosifova, PhD )**

## **I. ANNOTATION**

*“Research Methods in Accounting” aims to create knowledge and skills for analyzing, summarizing, understanding, implementation and possibly creation of research texts by students. It is an introductory course in research methods, with orientation to business accounting research. It might be a useful tool for success both for students who will be practically orientated in their future realization and for more theoretically inclined students. The subject is planned to precede “Graduate seminar-accounting” and prepare students to fulfill an individual attempt in accounting research.*

*Competencies:*

- 1. Language literacy, including;*
- 2. Multilingual competence, including;*
- 3. Mathematical competence and competence in the field of exact sciences, technologies and engineering, including;*
- 4. Digital competence, including;*
- 5. Personal and social competence, including;*
- 6. Civil competence, including*
- 7. Entrepreneurial competence, including.*

*The discipline is integrated/hybrid. It uses linguistic, psychological, social, economic, accounting, legal knowledge, management approaches, research methods and other skills.*

## **II. THEMATIC CONTENT**

No.	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
	<b>1. Introduction and Overview of Accounting Research</b>	<b>4</b>	<b>4</b>	
	<b>2. Developing the Research Idea</b>	<b>3</b>	<b>3</b>	
	<b>3. Theory, Literature, Hypotheses</b>	<b>4</b>	<b>4</b>	
	<b>4. Data Management</b>	<b>3</b>	<b>3</b>	
	<b>5. Quantitative Research and Quantitative Methods of Research</b>	<b>5</b>	<b>5</b>	
	<b>6. Qualitative Research and Qualitative Methods of Research</b>	<b>5</b>	<b>5</b>	
	<b>7. Supervision</b>	<b>3</b>	<b>3</b>	
	<b>8. Usefulness of Accounting Research</b>	<b>3</b>	<b>3</b>	
	<b>Total:</b>	<b>30</b>	<b>30</b>	

## **III. FORMS OF CONTROL**

No. by row	TYPE AND FORM OF CONTROL	№	extra-curricular, h.
<b>1.</b>	<b>Midterm control</b>		
1.1.	Student's course work	1	50
1.2.	Test	1	20
1.3.	Test	1	20
<b>Total midterm control:</b>		<b>3</b>	<b>90</b>
<b>2.</b>	<b>Final term control</b>		

2.1.	Exam- test	1	90
	<b>Total final term control:</b>	<b>1</b>	<b>90</b>
	<b>Total for all types of control:</b>	<b>4</b>	<b>180</b>

#### **IV. LITERATURE**

##### **REQUIRED (BASIC) LITERATURE:**

1. Malcolm Smith, 2019, Research Methods in Accounting, SAGE publishing
2. Mark Saunders, Philip Lewis, Adrian Thornhill, 2019, Research Methods for Business Students, Pearson Education
3. Creswell, J.W. (2014). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. 4th ed. Los Angeles: Sage Publications Ltd.
4. Scott, J. and Marshall, G. (2015). A Supplementary Dictionary of Social Research Methods. Oxford University Press -01-01
5. Mertler, C.A. and Charles, C.M. (2011) Introduction to educational research. Boston: Pearson. Source 3.

##### **RECOMMENDED (ADDITIONAL) LITERATURE:**

1. Methodological issues in accounting research theories, methods and issues (2006). London: Spiramus.
2. John W. Creswell. - Research design: qualitative, quantitative, and mixed methods approaches— 4th ed.
3. Kenneth S. Bordens, Bruce B. Abbott - RESEARCH DESIGN AND METHODS: A PROCESS APPROACH, EIGHTH EDITION
4. ZAHIRUL, HOQUE. METHODOLOGICAL ISSUES IN ACCOUNTING RESEARCH Theories, methods and issues, Published in July 2006 and reprinted August 2010  
Smith. M. Research
5. Thomas, R. Weirich, Thomas S. Pearson, Nathalie T. Churyc, 2010, Accounting and Auditing Research Tools and Techniques, Wiley and sons
6. Taylor, Steven J., Bogdan, R., DeVault, M., 2015, Introduction to Qualitative Research Methods: A Guidebook and Resource,
7. Humphrey, Ch., Lee, B., 2007, The Real Life Guide to Accounting Research: A Behind-the-Scenes View of Using Qualitative Research Methods, First Edition,
8. Punch, Keith F., 2013, Introduction to Social Research: Quantitative and Qualitative Approaches, SAGE publishing
9. Sue Greener, 2008, Business Research Methods, Bookboon
10. Catherine Dawson, 2009, Practical Research Methods, Hachette UK
11. Accountancy Act; International Accounting Standards; National Accounting Standards; International Audit and Assurance Standards
12. Field, A., 2013, Discovering Statistics Using IBM SPSS Statistics. Sage Publications, London, 4th edition, ISBN 9781446249185
13. Bryman, Alan, Integrating quantitative and qualitative research: how is it done?, Qualitative Research February 2006 6: 97-113
14. Атанасов, Ат. и др., 2016, Методика за разработване и защита на дипломна работа по счетоводство, АИ "Ценов", Свищов

15. Дамянов и др., 2009, Методика за разработване на дипломна работа по счетоводство, Свищов, АИ "Ценов", Свищов.
16. Умберто Еко, 1999, Как се пише дипломна работа, ИК „Александър Панов“, София.
17. Николай Димитров, 2013, Въведение в научните изследвания, Интелексперт- 94
18. Атанасова, А. Теории, направления, подходи, методи, инструменти на научно изследване в управленското счетоводство// София, Икономически изследвания на БАН, кн.2/ 2015, с.131-158