

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

Adopted by the FC (record №/ date):

Adopted by the DC (record №/ date):

ACCEPTED BY:

Dean:

(Assoc. Prof. Dr. Hristina Blagoycheva)

SYLLABUS

SUBJECT: “RESEARCH METHODS IN ACCOUNTING”;

DEGREE PROGRAMME: “Accounting”; BACHELOR’S DEGREE

YEAR OF STUDY: 4; SEMESTER: 7;

TOTAL STUDENT WORKLOAD: 240 hours; incl. curricular 60 hours

CREDITS: 8

DISTRIBUTION OF STUDENT WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURSE</i>	WORKLOAD, hours	TEACHING HOURS PER WEEK, hours
CURRICULAR: incl. <ul style="list-style-type: none">• LECTURES• SEMINARS / LAB. EXERCISES	30 30	2 2
EXTRACURRICULAR	180	-

Prepared by:

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

2.
(Assoc. Prof. Dr. Nadezhda Popova)

Head of department:
„Accounting department“ (Assoc. Prof. Dr. Slavi Genov)

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.

II. THEMATIC CONTENT

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

III. FORMS OF CONTROL:

№	TYPE AND FORM OF CONTROL	Number	extracurricular, hours
1.	Midterm control		
1.1.	Student's course work	1	50
1.2.	Test	1	40
	Total midterm control:	2	90
2.	Final term control		
2.1.	Exam- test	1	90
	Total final term control:	1	90
	Total for all types of control:	3	180

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. Thomas, R. Weirich, Thomas S. Pearson, Nathalie T. Churyc, 2010, Accounting and Auditing Research Tools and Techniques, Wiley and sons
4. Taylor, Steven J., Bogdan, R., DeVault, M., 2015, Introduction to Qualitative Research Methods: A Guidebook and Resource,
5. Humphrey, Ch., Lee, B., 2007, The Real Life Guide to Accounting Research: A Behind-the-Scenes View of Using Qualitative Research Methods, First Edition,
6. Punch, Keith F., 2013, Introduction to Social Research: Quantitative and Qualitative Approaches, SAGE publishing
7. Sue Greener, 2008, Business Research Methods, Bookboon
8. Catherine Dawson, 2009, Practical Research Methods, Hachette UK

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Accountancy Act; International Accounting Standards; National Accounting Standards; International Audit and Assurance Standards
2. Field, A., 2013, Discovering Statistics Using IBM SPSS Statistics. Sage Publications, London, 4th edition, ISBN 9781446249185
3. Bryman, Alan, Integrating quantitative and qualitative research: how is it done?, Qualitative Research February 2006 6: 97-113
4. Атанасов, Ат. и др., 2016, Методика за разработване и защита на дипломна работа по счетоводство, АИ "Ценов", Свищов
5. Дамянов и др., 2009, Методика за разработване на дипломна работа по счетоводство, Свищов, АИ "Ценов", Свищов.
6. Умберто Еко, 1999, Как се пише дипломна работа, ИК „Александър Панов“, София.
7. Николай Димитров, 2013, Въведение в научните изследвания, Интелексперт- 94
8. Атанасова, А. Теории, направления, подходи, методи, инструменти на научно изследване в управленското счетоводство// София, Икономически изследвания на БАН, кн.2/ 2015, с.131-158