

1. Course Identity

Course Name/Block	Accounting Research Method		
Faculty	Business and Economics	Study Program	Accounting
Code	31205821	Credit Point	3
Group	Compulsory Subjects	Intake	Compulsory
Semester	6	Availability	Even Semesters
Methods	In Class	Media	Mixed
Subject Group/Block	Research Method	Prerequisites	Inferential Statistics and Academic Scientific Writing and has undertaken a minimum of 100 credit points
Instructor/Instructor Coordinator			

2. COURSE LEARNING OUTCOME

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/Evaluation	Weight
2.4	Being able to compile a scientific description of the results of a study in the form of a thesis or final project report, and submit it to the higher degree institution	2.4.14	Able to explain the requirements of a scientific knowledge	Students are able to understand the requirements of a scientific knowledge	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	Test based: Mid Test and Final Test (30% and 30%) Performance based: Research Proposal (30%) and student activeness in class (10%)
		2.4.15	Able to explain the criteria that must be met and the steps that must be taken in scientific research	Students are able to understand the criteria that must be met and the steps that must be taken in scientific research	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	
		2.4.16	Able to develop scientific research proposals	Students are able to prepare scientific research proposals	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	
		2.4.17	Able to explain various methods that can be used in research in the field of accounting	Students are able to understand various methods that can be used in research in the field of accounting	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	
		2.4.18	Able to explain various kinds of designs in conducting research	Students are able to understand various designs in conducting research	1. The activeness of students in class discussions 2. Research Proposal	

					3. Mid Test/Final Test
	2.4.19	Able to explain differences in quantitative and qualitative research	Students are able to understand the differences between quantitative and qualitative research		1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test
	2.4.20	Having the ability to group data before it is used in the analysis process	Students have the ability to group data before being used in the analysis process		1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test
	2.4.21	Able to explain various measurement scales	Students are able to understand various measurement scales		1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test
	2.4.22	Able to explain formulas that can be used in determining the sample size of a population	Students are able to explain formulas that can be used in determining the sample size of a population		1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test
	2.4.23	Able to explain procedures in sampling techniques both randomly (probabilities) and not randomly (non-probabilities)	Students are able to explain the procedure in sampling techniques both randomly (probabilities) and not randomly (non-probabilities)		1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test
	2.4.24	Able to explain several possible errors in sampling	Students are able to explain several possible errors in sampling		1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test
	2.4.25	Able to explain the steps in the preparation of a good instrument	Students are able to explain the steps of preparing a good instrument		1. The activeness of students in class discussions 2. Research Proposal

					3. Mid Test/Final Test	
		2.4.26	Able to explain the ways or techniques of data collection	Students are able to explain the ways or techniques of data collection	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	
		2.4.27	Having the ability to explain how to make a questionnaire that can accommodate data as needed	Students have the ability to explain how to make a questionnaire that can accommodate data as needed	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	
		2.4.28	Able to apply simple linear and non-linear regression in solving certain cases	Students are able to apply simple linear and non-linear regression in solving certain cases	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	
		2.4.29	Able to provide an explanation of how to conduct research on the effectiveness and efficiency of the accounting process	Students are able to provide an explanation of how to conduct research on the effectiveness and efficiency of the accounting process	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	
2.5	Able to document, store, safeguard and rediscover data to ensure validity and prevent plagiarism	2.5.1	Able to explain the steps of analyzing the problem, the structure of writing, the provisions of the writing format, and the provisions of the bibliography	Students are able to understand the steps of analyzing the problem, the structure of writing, the provisions of the writing format, and the provisions of the bibliography	1. The activeness of students in class discussions 2. Research Proposal 3. Mid Test/Final Test	

3. Map of Learning Achievement Analysis

The following is the map of the topics taught in this course:



4. Learning Experience and References

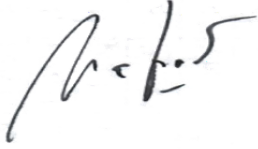
Learning Experience	Students will be given various activities during the learning process such as assignments, preparation of research proposals, discussions and examinations.
References	<p>Main Textbooks:</p> <ol style="list-style-type: none"> 1. Saunders, M. N. K, Lewis, P. and Thornhill, A., 2016. Research Method for Business Students, Harlow: Pearson Education Limited, 7th Edition (SLT) 2. Saunders, M. N. K, and Lewis, P., 2018. Doing Research in Business and Management: An Essential Guide to Planning your Project, Harlow: Pearson Education Limited, 2nd Edition (SL) <p>Additional Textbooks:</p> <ol style="list-style-type: none"> 1. Cooper, D and Emory, C. W. 1995. Business Research Methods, Irwin International Edition. (CE) 2. Forman, J., and Damschroder, L., 2007. Qualitative Content Analysis, in: Advances in Bioethics. Elsevier, pp. 39–62. (FD) 3. Gay, L. R and Diehl, P. I. (1992), Research Methods for Business and Management, Prentice Hall International Edition. (GD) 4. Hill, L. H., 2007. Thoughts for students considering becoming qualitative researchers – Qualities of qualitative researchers. Qualitative Research Journal 7, 26–31. doi:10.3316/QRJ0701026. (H) 5. Humphrey, C., 2014. Qualitative research – mixed emotions. Qualitative Research in Accounting & Management 11, 51–70. doi: 10.1108/QRAM-03-2014-0024. (HC) 6. Berenson, M. L., Levine, D. M. and Krehbiel, T. C. (2004), Basic Business Statistics: Concepts and Applications, 9th Edition, Prentice Hall International Edition. (BLT) 7. Sekaran, U. (2000), Research Methods for Business, New York: John Wiley & Son, 3rd Edition. (S) 8. Parker, L., 2014. Qualitative perspectives: through a methodological lens. Qualitative Research in Accounting & Management 11, 13–28. doi: 10.1108/QRAM-02-2014-0013. (P) 9. Zimmerman, A. S., Szenberg, M., 2000. Implementing international qualitative research: techniques and obstacles. Qualitative Market Research: An International Journal 3, 158–164. doi: 10.1108/13522750010333906 (ZS)

5. Details of Learning Activities

Meeting	CLO/CLO Code	Topic/ Sub-Topic	Method/Learning Model	Activities	References
1	2.4.14 2.4.18	Introduction and Syllabus	<p>TM: The lecturer explains the syllabus and the class's rules as well as teaching materials and references for the semester.</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	Syllabus
2	2.4.15 2.4.18	Business and management research	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
3	2.4.16	Formulating and clarifying research topics	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials s about the lectures' materials</p>	In class, 150 minutes	SLT SL
4	2.4.22 2.4.23 2.4.24	Critically reviewing the literature	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
5	2.4.20 2.4.21 2.4.25	Understanding research philosophies and approaches	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
6	2.4.26 2.4.27	Formulating the research design	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
7	2.4.28 2.5.1	Negotiating access and research ethics	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
8	2.4.29 2.5.1	Selecting samples	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL

9	2.4.29	Using secondary data	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
10	2.4.29 2.5.1	Collecting primary data through interview using semi-structured and in-depth interview and focus group discussion	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
11	2.4.26 2.4.29	Collecting primary data using questionnaires	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
12	2.4.20 2.5.1	Analysing quantitative data	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
13	2.4.20 2.5.1	Analysing qualitative data	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL
14	2.4.29 2.5.1	Writing Research Report	<p>TM: The lecturer delivers the materials according to the weekly topic</p> <p>PT: Discussion with students about the lectures' materials</p>	In class, 150 minutes	SLT SL

Assessment System	Total	Grade	Total	Grade
	> 80,00	A	62,50 – 64,99	C+
	77,50 – 79,99	A-	60,00 – 62,49	C
	75,00 – 77,49	A/B	55,00 – 59,99	C-
	72,50 – 74,99	B+	50,00 – 54,99	C/D
	70,00 – 72,49	B	45,00 – 49,99	D+
	67,50 – 69,99	B-	40,00 – 44,99	D
	65,00 – 67,49	B/C	< 40	E
The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with the Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:				
Evaluation System	The indicator of competency achievement is the final score of the Accounting Research Method course score $\geq 60\%$; 75% student attendance requirements and final grades include an assessment of: Mid semester exam, final semester exam, research proposal and student activeness			

Date :	Date:	Date :
Validated by the Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si, Ak, CMA		