

Contents

List of Figures	x
List of Tables	xi
Preface	xii
Acknowledgements	xv
1 Introduction and Overview	1
Theory as testable explanation	6
A critical approach to accounting research	8
2 Developing the Research Idea	15
The research sequence	15
Emergence of the research topic	19
The research proposal	21
Conceptual frameworks	22
The structure of DNA: the development of new theory	25
The Bradman problem: the development of new strategies	26
The longitude problem: implementing solutions	29
Searching the family tree: qualitative archival research	31
The Holy Grail: experiments in the field	32
Strategic management accounting	34
3 Theory, Literature and Hypotheses	37
Sources of theory	37
Grounded theory	49
Searching the literature	51
Modelling the relationship	54
Developing the hypotheses	58
Validity concerns	59

4 Research Ethics in Accounting	63
The ethics quiz	64
Informed consent	66
Ethical guidelines	69
5 Data Collection	72
Choosing a research method	72
Sample selection	74
Measurement issues	75
Data management	78
Qualitative research	79
6 Quantitative Data Analysis	82
Descriptive statistics	82
Differences in sample means	86
Measures of association	91
Analysis of variance	94
Multivariate model-building	98
7 Qualitative Data Analysis	119
Data management	119
Validity concerns	121
Content analysis	122
Protocol analysis	125
8 Experimental Research	127
The problem statement	128
Theory and context	128
Experimental design	131
The validity trade-off	135
Quasi-experimental research	139
9 Survey Research	143
Mail surveys	143
Design and planning issues	148
Pilot testing	150
Data collection	151
Measurement error	155
Interview methods	157

10 Qualitative Methods	162
Fieldwork	163
Case study methods	167
Mixed Methods Research	170
The qualitative analysis protocol	172
Grounded theory	175
Verbal protocol analysis	176
11 Archival Research	179
Cross-section data	180
Time-series data	182
The validity trade-off in archival research	183
Content analysis	184
12 Supervision and Examination Processes	187
The role of the supervisor	188
Examiner profiles	193
The examination process	194
13 Turning Research into Publications	199
Why publish?	199
Where to publish?	200
What to publish?	206
How to publish?	210
Co-authoring issues	213
Concluding remarks	213
Appendix 1: Journal Rankings (ABDC–2017)	216
Appendix 2: Sample Paper	220
References	238
Index	266