

Contents

<i>List of Figures</i>	xi
<i>List of Tables</i>	xii
<i>About the Author</i>	xiii
<i>Preface</i>	xiv
<i>Acknowledgements</i>	xvii
1 Introduction and Overview	1
Theory as testable explanation	8
A critical approach to accounting research	10
2 Developing the Research Idea	18
The research sequence	18
Emergence of the research topic	22
The research proposal	24
Conceptual frameworks	25
The structure of DNA: the development of new theory	28
The Bradman problem: the development of new strategies	30
The longitude problem: implementing solutions	32
Searching the family tree: qualitative archival research	35
The Holy Grail: experiments in the field	36
Benford's law: casual observation to forensic tool	38
Strategic management accounting	40
3 Theory, Literature and Hypotheses	43
Sources of theory	43
Searching the literature	59
Modelling the relationship	61
Developing the hypotheses	66
Validity concerns	67



4 Research Ethics in Accounting	70
Integrity and relevance	71
Ethical financial reporting	73
Conducting ethical research	75
The ethics quiz	75
Informed consent	77
Ethical guidelines	80
Questionable ethics in accounting behaviour	82
5 Data Collection	85
Choosing a research method	85
Sample selection	87
Measurement issues	88
Disruptive technologies	92
Big data analytics	94
Data mining	98
Data management	99
Qualitative research	101
6 Quantitative Data Analysis	104
Descriptive statistics	104
Differences in sample means	108
Measures of association	113
Analysis of variance	116
Multivariate model-building	120
Regression analysis	120
Endogeneity issues	126
Mediated and moderated regression	130
Panel data methodology	135
Discriminant analysis	138
7 Qualitative Data Analysis	146
Social media	146
Data management	147
Validity concerns	149
Content analysis	150
Reliability and limitations	153
Protocol analysis	156

8 Experimental Research	159
The problem statement	160
Theory and context	160
Experimental design	163
The validity trade-off	167
Quasi-experimental research	171
9 Survey Research	176
Mail surveys	177
Online surveys	181
Design and planning issues	182
Pilot testing	185
Data collection	186
Measurement error	190
Measures of reliability	191
Interview methods	192
10 Qualitative Methods	198
Fieldwork	201
Case study methods	206
Mixed methods research	208
The qualitative analysis protocol	212
Grounded theory	214
Verbal protocol analysis	216
11 Archival Research	219
Cross-section data	220
Time-series data	223
The validity trade-off in archival research	224
Content analysis	225
Readability and understandability	226
12 Supervision and Examination Processes	231
The role of the supervisor	232
Examiner profiles	237
The examination process	238

13 Turning Research into Publications	243
Why publish?	243
Where to publish?	244
What to publish?	250
How to publish?	254
Co-authoring issues	257
Concluding remarks	258
 <i>Appendix 1: Journal Rankings (CABS, 2018)</i>	 261
<i>Appendix 2: Sample Paper</i>	264
<i>References</i>	281
<i>Index</i>	324