



**Department of Accounting**

**College of Administrative & Financial  
Sciences**

**University of Cihan- Sulaimaniya**

**Subject: Research Methods**

**Course Book – Year 2023-2024.**

**Lecturer's name Prof. Dr. Hatem Hatem**

**Academic Year: 2023/2024**

# Course Book

<b>1. Course name</b>	<b>Research Methods</b>
<b>2. Lecturer in charge</b>	<b>Dr. Hatem Hatem</b>
<b>3. Department/ College</b>	<b>Accounting</b>
<b>4. Time (in hours) per week</b>	<b>2</b>
<b>5. Office hours</b>	<b>9-1 Saturday- Wednesday</b>
<b>6. Course code</b>	<b>Acc.2101</b>
<b>7. Teacher's academic profile</b>	<b>Attached</b>
<b>8. Keywords</b>	<b>Research</b>
<p><b>9. Course overview:</b></p> <p>Course Description: This course is designed chiefly to impart an understanding of the research process: its nature, its terminology, its pitfalls, and its applications [and potential] in modern business settings. Business research is a systematic inquiry that provides information to guide business decisions. In this course, the characteristics of good research will be explored. Utilizing the case-study approach, this course also will require the student to demonstrate a working grasp of: the various purposes/types [i.e., qualitative and quantitative] of research, sampling, gathering evidence, analysis and interpretation of data, problem-solving and the tools utilized, and the proficient reporting of findings.</p>	
<p><b>10. Course objective:</b></p> <p>After completing this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Appreciate and understand the nature of scientific inquiry in accounting</li> <li>2. Discuss how research questions are created and developed into researchable and testable model.</li> <li>3. Appreciate the range of alternative research methods and choose the appropriate method for research project.</li> <li>4. Analyze critically the research of others in the field of accounting.</li> <li>5. Enumerate and discuss at least one major approach to empirical research, and critically reflect on the implicit assumptions of a chosen research methodology.</li> <li>6. Identify, describe and discuss the major steps in at least one method of data collection and analysis.</li> <li>7. Identify and describe the major statistical methods used in at least one approach to data collection model.</li> <li>8. Prepare a complete research proposal and execute it in a systematic way.</li> <li>9. Appreciate the roles of accounting research to the profession and society.</li> </ol>	
<p><b>11. Student's obligation</b></p> <ol style="list-style-type: none"> <li>1. 1- Attained the lectures</li> <li>2. 2. Do the assignments</li> <li>3. 3. Being part of the discussions in the class</li> <li>4. 4. Write final report</li> </ol>	

## 12. Forms of teaching

1 Students need to attend a three- (3) hour seminar per week for 14 weeks. Students are required to complete the weekly-prescribed reading before each seminar. The responsibility of learning is clearly with the students and in many occasions, lecturer just acts as facilitator to this learning process. The method of conducting the seminars includes discussion and presentation of assigned articles. Students' active participation is necessary to obtain a high grade in this course.

## 13. Assessment scheme

Midterm Examination	30 %
Paper, Quiz, Project	10%
Lab exam	**%
Final Practical Examination	**%
Final theory exam	60%

## 14. Student learning outcome:

• After completing this course, students should be able to:

1. Appreciate and understand the nature of scientific inquiry in accounting
2. Discuss how research questions are created and developed into researchable and testable model.
3. Appreciate the range of alternative research methods and choose the appropriate method for research project.
4. Analyze critically the research of others in the field of accounting.

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1. Appreciate and understand the nature of scientific inquiry in accounting
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3. Appreciate the range of alternative research methods and choose the appropriate method for research project.
4. Analyze critically the research of others in the field of accounting.

## 15. Course Reading List and References:

1. Sekaran, Uma, and Bougie, Roger, (2016), *Research Methods for Business: A Skill-building Approach*, John Wiley & Sons, 7th ed.
2. Saunders et al (2006) *Research Methods for Business Students*, 4rd Edition, FT Prentice Hall, London.
3. Handouts distributed by the lecturer.

## 16. The Topics:

WEEK	TOPIC
1 & 2	<b>Philosophy and Nature of Research</b> Introduction to business research, role and scope of business research, research process, research approaches, characteristics of good quality research
3	<b>Technology and research</b> Advantages of technology for business. Know about Internet , Intranet, Browsers, and web sites. Uses of some PC softwares.
4	<b>Overview of Research Process - Model Building</b> Literature review, Problem Statement, Theoretical framework/ Theory building, Development (formulation) of hypotheses.
5	<b>Research Design 1</b> Issues in Research Design, Survey Research Design, qualitative Research, Case Study, Experimental Research Design.
6	<b>Research Design 2</b> Measurement of variables, Operational Definition, Scale and Measurement
7	<b>Research Writing</b> <b>(APA Format</b>
8-9	Mid-term Exam
10	<b>Data Collection</b> Approaches to Data Collection, Sampling Technique
11	<b>Data Analysis</b> Data Preparation and Presentation, Review of Different Approaches to Data Analysis, Various ways of Testing Hypotheses (Parametric vs Non-Parametric),

12	<b>Submitting the Final Research</b> Presentation and Discussion
13-15	<b>FINAL EXAM</b>

### 17. Peer review

- Evaluate the usefulness of two qualitative research methods for the study of a specific problem by selecting one of the options and justifying your choice
- Distinguish between causation and correlation
- Recognize and articulate the foundational assumptions, central ideas, and dominant criticisms of specific theories or approaches
- Critically review the methodology of a research study published in a discipline specific journal
- Describe the major ethical issues one must consider when planning a human-subjects study
- Determine and apply the appropriate statistical procedures to analyze the results of simple experiments



**Main Lecturer in charged**  
**Prof.Dr. Hatem Hatem**

**Head of The Department**  
**Dr. Munadhil Alsalem**