

Eastern University, Sri Lanka
Faculty of Commerce and Management
Third Year Second Semester Examination in Bachelor of Commerce
(Specialization in Accounting and Finance)
2011/2012 (August 2014)
(Proper/Repeat)
DAF 3103 Research Methodology in Accounting and Finance

Answer all questions

Time: Three Hours

1. (a) Scientific Research is a systematic, controlled, empirical and critical investigation of propositions about the presumed relationships about various phenomena. Explain.
- (b) Describe how Research techniques are used for professional consolidation, understanding, development and advancement?
- (c) Correlational Research discovers or establishes the existence of a relationship or association or interdependence between two or more aspects of a situation or phenomenon. Explain it with examples.
- (d) Describe three stages of Research Process in social sciences.

(20 Marks)

2. (a) Research problem is as a Gap - Theoretical Gap, Empirical Gap, Methodological Gap, Performance Gap. Explain this statement with examples.
- (b) Write five well defined research problems in the field of Accounting and Finance.
- (c) Most Research Problems in humanities revolves around four Ps: People, Problems, Programmes, and Phenomena. Describe.

(d) Explain the four steps involved in conducting a Literature review.

(20 Marks)

3. (a) Illustrate how you can convert concepts into variables with some examples.

(b) Distinguish between "Extraneous Variable" and "Intervening Variable"

(c) Variables can be classified from the viewpoint of the unit of Measurement into Quantitative and Qualitative. Explain the classification with examples.

(d) A hypothesis is a conjectural statement of the relationship between two or more variables. Describe the two categories of hypothesis.

(20 Marks)

4. (a) Research design is a procedural plan that is adopted by the researcher to answer questions validly, objectively, accurately, and economically. List out the items which should be included in a research design.

(b) Illustrate the "Before and After" study design.

(c) Identify the types of study design based on the reference period for the following examples of research problems:

(i) The utilization of land before and after the civil war in Sri Lanka

(ii) The impact of Maternal and Child Health Services on the level of Infant Mortality

(iii) The historical analysis of financial performance of companies in Sri Lanka during world recession between 2000 and 2010.

(iv) The impact of incentives on the productivity of the employees of government organizations

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- (v) The effect of an advertisement on the sale of a product
- (vi) The impact of the parental involvement on the level of academic performance of their students

(d) The Financial Manager of the NH plc thinks that the delay in procurement is directly linked to the lack of skills of staff working in the procurement department. He would like to prove this to the board of directors through a research study. Recommend a suitable study design for his research.

(20 Marks)

5. (a) Attitudinal scales measure the intensity of respondents' attitudes towards the various aspects of a situation or issue and provide techniques to combine the attitudes towards different aspects into one overall indicator. Explain it with an example.
- (b) Reliability is the degree of accuracy or precision in the measurements made by research instrument. What are the factors which can affect the reliability of an instrument?
- (c) Evaluate situations where the cluster sampling design is more appropriate to apply in research studies.
- (d) If the sample is selected based on the random and non-random sampling designs, how do you call such method? Illustrate the sampling method with an example.

(20 Marks)