

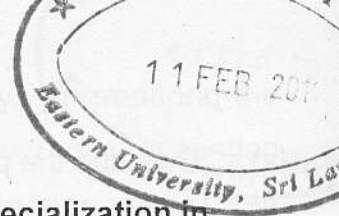
Eastern University, Sri Lanka

Faculty of Commerce and Management

Final Year-First Semester Examination in Commerce (Specialization in

Accounting and Finance) - 2009/2010 (Dec'2010)(Proper)

DAF 4113 Research Methodology in Accounting and Finance



Answer All Questions

Time: 03 Hours

- (a) Explain the meaning of the term "Research" citing some definitions given by scholars?
- (b) As an Accountant in a firm, how do you apply "Research Methodology" as a technique for solving problems in the field of Accounting?
- (c) Explain the qualities of scientific research methods.
- (d) Briefly explain the differences between "Qualitative Research" and "Quantitative Research".

(20 Marks)

- (a) Explain the terms "Study Population" and "Subject Area" in relation to research problem.
- (b) State five well defined research problems in the field of Accounting
- (c) Explain with examples in the field of Accounting how you would formulate "Research Questions" and "Research Objectives"
- (d) Explain the procedure for reviewing Literature for a research?

(20 Marks)

3. (a) Describe the process of "Conceptualization" and "Operationalization"
- (b) Explain the different types of variables which can be identified in a "Cause and Effect" study
- (c) Describe the different types of hypotheses which can be constructed for researches.
- (d) From the following case, identify a research problem, develop a conceptual frame work, and formulate at least four hypotheses:

Accounting Gets Radical

The GAPP (Generally Accepted Accounting Principles) do an unacceptable job of accounting for the principle activities of the information age companies. Today, investors are in the dark because the accounting is irrelevant. The basic purpose of accounting is to provide useful information to help investors make rational investment, credit, and similar decisions, but today's most important assets and activities-intellectual capital and work knowledge-are totally ignored. Professor Robert A. Howell wants to reform the accounting system with the goal of making clear the measurement of how companies produce cash and create value.

(20 Marks)

4. (a) "A good research design should ensure the Control of Variance" Explain this statement.
- (b) Describe the "Double Control Group" study design.
- (c) What are differences between "Causal" and "Correlational" studies?

11 FEB 2011
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(d) A Financial Manager of the DMA plc thinks that the delays in preparing the financial statements are directly linked to the low level of Accounting knowledge and skills of staff working in the Accounting department. He would like to prove this to the board of directors through a research study.

- (i) Would this be a causal or a correlational study? Why?
- (ii) Is this an exploratory, descriptive, or hypothesis-testing (analytical or predictive) study? Why?
- (iii) What kind of a study would this be: field study, lab experiment, or field experiment? Why?
- (iv) What would be the unit of analysis? Why?
- (v) Would this be a cross-sectional or a longitudinal study? Why?

(20 Marks)

- (a) Discuss the advantages and disadvantages of using questionnaire as a method data collection for research .
- (b) Evaluate the situations for which the 'Cluster Sampling" method could be more effective for data collection.
- (c) Briefly describe five methods of data presentation.
- (d) Briefly state the three areas of statistics used for data analysis.

(20 Marks)