





Course Specification

— (Postgraduate Programs)

Course Title: Research Methods and Methology in Accounting

Course Code: ACCT 6211

Program: Master of Science in Accounting

Department: Accounting Departement

College: Business college

Institution: Imam Mohammed ben Saud Islamic University

Version: (1)

Last Revision Date:



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| G. Specification Approval Data: | . Erreur ! Signet non défini. |





A. General information about the course:

1. Course Identificationn:

| 1. (| 1. Credit hours: (5 hours) | | | | |
|------|--|----------|--------------|--------|--|
| | | | | | |
| 2. C | ourse type | | | | |
| A. | □University | □College | ⊠ Department | □Track | |
| В. | B. ⊠ Required □Elective | | | | |
| 3. L | 3. Level/year at which this course is offered: (Fourth Level/ second year) | | | | |

4. Course general Description:

This course helps students to develop their knowledge and abilities to conduct accounting research. It introduces them to different research concepts, approaches, methods and tools. This course requisite learners' engagement in understanding research methods in order to be able to criticize, assess and design research projects. This course exposes the learners to different significant material in accounting research; including: introduction to research philosophies, framing research problem and questions, critically reviewing the relevant literature, critically selecting data collections tools and data analysis approaches, communicate research ideas and arguments verbally and in writing, and utilize research technologies to help conducting an accounting research project in an efficient manner.

5. Pre-requirements for this course (if any):

N/A

6. Pre-requirements for this course (if any):

N/A

7. Course Main Objective(s):

This course aims to develop students' analytical and problem-solving skills by encouraging learners to apply research knowledge in order to develop a research project plan. It also considers the skills and competencies that researchers should develop in order to take advantage of the many opportunities offered by the new accounting research methods and techniques

2. Teaching Mode: (mark all that apply)

| No | Mode of Instruction | Contact Hours | Percentage |
|----|--|---------------|------------|
| 1 | Traditional classroom | 60 | 100% |
| 2 | E-learning | | |
| 3 | HybridTraditional classroom | | |





| No | Mode of Instruction | Contact Hours | Percentage |
|----|------------------------------|---------------|------------|
| | E-learning | | |
| 4 | Distance learning | | |

3. Contact Hours: (based on the academic semester)

| No | Activity | Contact Hours |
|----|-------------------|---------------|
| 1. | Lectures | 60 |
| 2. | Laboratory/Studio | |
| 3. | Field | |
| 4. | Tutorial | |
| 5. | Others (specify) | |
| | Total | 60 |

B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:

| Code | Course Learning Outcomes | Code of CLOs aligned with program | Teaching Strategies | Assessment Methods |
|------|--|---|---|---|
| 1.0 | Knowledge and understand | ding | | |
| 1.1 | Clarifies, with precision, modern accounting procedures and practices related to contemporary issues in accounting research field. | К2 | DiscussionBrainstormingResearch activities | DiscussionsAssignmentsResearch proposal |
| 1.2 | Identifies research methodology and investigation methods related to contemporary accounting topics. | К3 | Discussion Brainstorming Research activities | DiscussionsAssignmentsResearch proposal |
| 2.0 | Skills | | | |
| 2.1 | Evaluates fundamental accounting principles and theories, through purposeful critical analysis, to provide a | S2 | Discussion Brainstorming Research activities Self-learning | DiscussionsAssignmentsResearch proposal |



| Code | Course Learning Outcomes | Code of CLOs aligned with program | Teaching Strategies | Assessment Methods |
|------|--|---|---|--|
| | creative research proposal. | | | |
| 2.2 | Uses appropriate research methodology and investigative methods to prepare research proposal that address contemporary issues in accounting field. | S3 | BrainstormingResearch activities | DiscussionsAssignmentsPresentationResearch proposal |
| 3.0 | Values, autonomy, and res | ponsibility | | |
| 3.1 | Initiates independently in planning and monitoring to complete a research proposal. | V2 | Self-learningResearch activitiesActive learning | AssignmentsResearch proposal |

C. Course Content:

| No | List of Topics | Contact Hours |
|----|--|---------------|
| 1. | Introduction to research methods | 10 |
| 2. | Research problem, research questions and research objectives | 12 |
| 3. | Literature review | 10 |
| 4. | Research data collection instruments | 10 |
| 5. | Research analysis approaches | 10 |
| 6. | Research report and the research ethical considerations | 8 |
| | Total | 60 |

D. Students Assessment Activities:

| No | Assessment Activities * | Assessment timing (in week no) | Percentage of Total Assessment Score |
|----|--------------------------------|--------------------------------------|--------------------------------------|
| 1. | Assignments | Continuous all the weeks | 15% |
| 2. | Presentations | 8 | 20% |
| 3. | Participations and discussions | 3 to 13 | 25% |





| No | Assessment Activities * | Assessment timing (in week no) | Percentage of Total Assessment Score |
|----|-------------------------|--------------------------------------|--------------------------------------|
| 4. | Research proposal | During Exams' Period | 40% |

^{*}Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)

E. Learning Resources and Facilities:

1. References and Learning Resources:

| Essential References | Published accounting research papers in high quality journals (ranked journals; ABS ranking). International Financial Reporting Foundation website, and its standards boards' publications. International Federation for Accountants website, and its standards boards' publications. Institute of Internal Auditors (IIA) research publications. | |
|--------------------------|--|--|
| Supportive References | Creswell, J. W., & Creswell, J. D. (2017). Research design: Qualitative, quantitative, and mixed methods approaches. Sage publications. | |
| Electronic Materials | https://sdl.edu.sa/ | |
| Other Learning Materials | SPSS, N-Vivo, Mendeley | |

2. Educational and Research Facilities and Equipment Required:

| Items | Resources |
|---|-----------|
| Facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.) | Classroom |
| Technology equipment (Projector, smart board, software) | Projector |
| Other equipment (Depending on the nature of the specialty) | |

F. Assessment of Course Quality:

| Assessment Areas/Issues | Assessor | Assessment Methods |
|---------------------------|-------------------------------|--|
| Effectiveness of teaching | -Program leaders -Students | Indirect through student questionnaires. Indirect through the program leaders' evaluation of quality files. |

| Assessment Areas/Issues | Assessor | Assessment Methods |
|---|--|---|
| Effectiveness of students' assessment | -Program leaders -Faculty members | -Direct through periodic review of the course by the Department's Curriculum and Planning Committee -Direct through discussion between program leaders and faculty members. |
| Quality of learning resources | -Program leaders -Faculty members - Students | -Direct through discussion between program leaders and faculty members.- Indirect through student questionnaires. |
| The extent to which CLOs have been achieved | -Program leaders -Faculty members | -Direct by measuring CLOs and comparing them with the target level. |
| Other | | |

Assessor (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify)
Assessment Methods (Direct, Indirect)

G. Specification Approval Data:

| COUNCIL /COMMITTEE | ACCOUNTING DEPARTMENT COUNCIL |
|--------------------|--|
| REFERENCE NO. | second Session of The Third Term |
| DATE | 29/08/1444 HIJRI CORRESPONDING TO 21/03/2023 |

