## Eastern University, Sri Lanka

## **Faculty of Commerce and Management**

Third Year Second Semester Examination in Bachelor of Commerce (Specialization in Accounting and Finance) 2015/2016 (July 2018)

(Proper / Repeat)

DAF 3103 Research Methodology in Accounting and Finance

Answer all questions Time: Three Hours

- 1. (a) State five definitions of the term "Research" given by various scholars.
  - (b) Describe two researchable issues in the field of Accounting and Finance.
  - (c) Describe the research process in social science researches with diagrammatic presentation.
  - (d) Distinguish between "Descriptive Research" and "Explanatory Research".

(20 Marks)

- 2. (a) Describe how the subject areas are linked to study population in identifying the research problem citing examples in the field of accounting and finance.
  - (b) When selecting a research problem or topic there are a number of considerations to keep in mind which will help to ensure that your study will be manageable and that you remain motivated. Explain such considerations.
  - (c) If a researcher does not know what specific research topic, idea, questions or issue he/she wants to research first he/she must go through some steps to identify research problems. Briefly explain such steps with examples in the field of accounting and finance.

(d) The literature review is an integral part of the research process and makes a valuable contribution to almost every operational step. Briefly explain the four ways the literature review assists a researcher.

(20 Marks)

- 3. (a) "Measurability is the main difference between a concept and a variable". Explain this statement.
  - (b) If you are using a concept in your research study, you need to consider its operationalization, that is, how it will be measured. Explain operationalization of concept using examples in the field of accounting and finance.
  - (c) In studies that attempt to investigate a causal relationship of association, four sets of variables may be identified by a researcher Explain such variables using diagram and examples in the field of accounting and finance.
  - (d) The theory of scale types proposed in 1946 by S S Stevens focused on nominal, ordinal, interval, and ratio scales of measurement. Briefly explain the four types of measurement scales.

(20 Marks

- 4. (a) A research design should detail for you, your supervisor and other readers all the procedures you plan to use and the tasks you are going to perform to obtain answers to your research questions. Briefly explain such procedures items.
  - (b) Cross-sectional studies, also known as one-shot or status studies, are the most commonly used design in the social sciences. Write five examples of research titles in the field of accounting and finance which can be studied under the cross sectional study design.

- (c) The before-and-after study design overcomes the problem of retrospectively constructing the 'before' observation by establishing it before the intervention is introduced to the study population. Illustrate this design with diagrammatic presentation using an example in your field of study.
- (d) Observation is one way to collect primary data. There are many situations in which observation is the most appropriate method of data collection. Discuss such situations in the field of accounting and finance.

(20 Marks)

- (a) Illustrate with an example how a researcher design a data collection instrument using a Five Point Likert scaled questionnaire.
  - (b) The theory of sampling is guided by three principles. Explain one of the principles with an example.
  - (c) In stratified random sampling the researcher attempts to stratify the population in such a way that the population within a stratum is homogeneous with respect to the characteristic on the basis of which it is being stratified. Illustrate schematically the procedure for selecting a stratified sample using an example.
  - (d) A research proposal should outline the various tasks you plan to undertake to fulfil your research objectives, test hypotheses (if any) or obtain answers to your research questions. Briefly explain the information to be contained in a research proposal.

(20 Marks)