



Eastern University, Sri Lanka

Faculty of Commerce and Management

Third Year Second Semester Examination in Bachelor of Commerce (Specialization in
Accounting and Finance) 2012/2013 (July 2015)

(Proper/ Repeat/Re-Repeat)

DAF 3103 Research Methodology in Accounting and Finance

Answer all questions

Time: Three Hours

1. (a) Describe meaning of the term "Research".
- (b) Explore the possibility of application of research methodology in finding solutions for problems in the field of Accounting and Finance.
- (c) Explain the basic characteristics of scientific research methods.
- (d) Briefly explain the different types of researches classified from the view point of mode of enquiry.

(20 Marks)

2. (a) Describe the meaning of study population and the subject matter in relation to research problems.
- (b) Identify five well defined research problems in the field of Accounting and Finance
- (c) Describe the different sources for research problems
- (d) What is the importance of reviewing Literature for a research?

(20 Marks)

3. (a) Describe the meaning of the term "Operationalization of Variables"
- (b) Identify ten examples each for Concept and Variable.
- (c) Explain the meaning of Linking Variable and Extraneous Variable.
- (d) Companies should disclose financial information to users by preparing the financial statements in accordance with the generally accepted accounting principles and financial reporting frameworks. However, in practice it is observed that all companies are not complied with such accounting qualities.
From the above case, define a research problem, identify variables and develop a conceptual frame work:

(20 Marks)

4. (a) Describe the meaning of a research design.
- (b) Distinguish between "Experimental study design" and "Non-Experimental study design".
- (c) Discuss the relative advantages and disadvantages of Longitudinal study design.
- (d) The Financial Manager of the ASK plc thinks that the errors in bookkeeping 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. Recommend a suitable study design for his research.

(20 Marks)

5. (a) Discuss the advantages and disadvantages of observation as a method of data collection .
- (b) Evaluate the situations for which the 'Proportionate Stratified Random Sampling" method could be more effective for data collection.
- (c) Briefly describe five methods of data presentation.
- (d) Briefly explain the contents of a research proposal.

(20 Marks)