

Theorizing and modelling in management accounting research, 7,5 hp

Course Code/Codes	20FÖ039
Subject Area	Business administration
School/equivalent	Örebro University School of Business
Valid from	2010-10-07
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1 Course content

The course starts out from a general discussion about what theory is (not), followed by an overview of commonly used approaches to theorizing and modelling in management accounting research. Based on this, it will then be exemplified and discussed in detail how models are built within three strands of the management accounting literature, namely, research based on contingency theory, new institutional theory, and structuration theory. These strands are specifically chosen as they together cover a wide array of approaches to theoretical modelling, including quantitative and qualitative types of modelling, various levels of analysis, and different ways of conceptualizing management accounting phenomena (and other phenomena) and relations between these. The course concludes with an extensive and critical literature review of each individual PhD-student's specific research area and, when appropriate, an in-depth discussion of alternative ways of formulating research models in their thesis work.

2 Outcomes

2.1 The course in relation to the doctoral programme

The course shall primarily refer to the following intended learning outcomes for third-cycle courses and study programmes as described in the Higher Education Ordinance, i.e. the doctoral student shall demonstrate:

Knowledge and understanding

- broad knowledge and systematic understanding of the research field (part of outcome 1)
- advanced and up-to-date specialised knowledge in a limited area of this field (part of outcome 1)
- familiarity with research methodology in general (part of outcome 2)
- familiarity with the methods of the specific field of research in particular (part of outcome 2)

Competence and skills

- the capacity for scholarly analysis and synthesis (part of outcome 3)
- the capacity to review and assess new and complex phenomena, issues and situations autonomously and critically (part of outcome 3)
- the ability to identify and formulate issues with scholarly precision critically, autonomously and creatively (part of outcome 4)
- the ability to plan and use appropriate methods to undertake research and other qualified tasks within predetermined time frames (part of outcome 4)
- the ability to review and evaluate research and other qualified tasks (part of outcome 4)
- through a dissertation the ability to make a significant contribution to the formation of knowledge through his or her own rese (outcome 5)
- the ability in both national and international contexts to present and discuss research and research findings authoritatively in speech and writing and in dialogue with the academic community and society in general (outcome 6)
- the ability to identify the need for further knowledge (outcome 7)
- the capacity to contribute to social development both through research and education and in some other qualified professional capacity (part of outcome 8)
- the capacity to support the learning of others (part of outcome 8)

Judgement and approach

- intellectual autonomy and disciplinary rectitude (part of outcome 9)
- the ability to make assessments of research ethics (part of outcome 9)
- specialised insight into the possibilities and limitations of research, its role in society and the responsibility of the individual for how it is used (outcome 10)

The intended learning outcomes are listed in the same order as in the general syllabus for the programme.

2.2 Intended course learning outcomes

To obtain a passing grade, the doctoral student shall demonstrate:

Knowledge and understanding:

- deep knowledge and understanding of different ways of conceptualizing variables and relationships between variables in empirical management accounting research.
- deep knowledge about how models have been and can be built in different theoretical research strands in the management accounting literature.

Skills and abilities:

- an ability to independently develop and critically discuss alternative research models for their PhD-work (or other area of expertise) and, based on this, make informed modelling decisions.

Judgment and approach:

- critically examine how management accounting phenomena are conceptualized and modelled in the extant literature
- insightfully discuss (in)consistencies between; (i) theoretical stance(s) and empirical modelling, and; (ii) different research models within a specific research area.

3 Reading list and other teaching material

The following course readings and teaching material will be used on the course:

The course literature consists of articles that tend to vary over time. A list of these can be found in a separate document that is available on the course's website no later than one month before the beginning of the course.

4 Teaching formats

Teaching on the course takes the following format:

Compulsory lectures and seminars, in total three intensive two-day meetings requiring individual studies prior to each meeting.

PhD students who have been admitted to a course have the right to receive tuition and/or supervision for the duration of the time period specified for the particular course to which they were accepted. After that, the right to receive tuition and/or supervision expires.

5 Examination

The course is assessed through an examination in the format of

One individually written paper.

6 Grades

Examinations on third-cycle courses and study programmes are to be assessed according to a two-grade scale with either of the grades 'fail' or 'pass' (local regulations).

The grade shall be determined by a teacher specifically nominated by the higher education institution (the examiner) (Higher Education Ordinance).

To obtain a passing grade on examinations included in the course, the doctoral student is required to demonstrate that he/she attains the intended course learning outcomes as described in section 2.2. Alternatively, if the course consists of multiple examinations generating credit, the doctoral student is required to demonstrate that he/she attains the outcomes that the examination in question refers to in accordance with section 5.

A student who has failed an examination is entitled to a retake.

If an examination consists of several examination components, and a student fails an examination component, the examiner may, as an alternative to a retake, set a make-up assignment with regard to the examination component in question.

A doctoral student who has failed an examination twice for a specific course or course element is entitled, upon his/her request, to have another examiner appointed to determine the grade.

7 Admission to the course

7.1 Admission requirements

To gain access to the course and complete the examinations included in the course, the applicant must be admitted to a doctoral programme at Örebro University.

7.2 Selection

Selection between applicants who have been admitted to doctoral programmes at Örebro University and who otherwise meet the admission requirements as listed above is made according to the following order of precedence:

Priority will be given to students admitted to research studies within the schools within Nordic PhD program in Management Accounting. Any remaining course places will be offered to research students from other higher education institutions.

If no other selection criteria are specified in this section, priority shall be given to applicants with a lower number of course credits left before the award of their degree over applicants with a higher number of remaining course credits. Should two or more students have equal number of credits, selection will be done through the drawing of lots. This also applies within any selection groups listed unless otherwise stated.

7.3 Other applicants than doctoral students admitted at Örebro University

Other applicants than doctoral students admitted at Örebro University may be given access to the course on the grounds of provisions for and/or agreements regarding contracted courses, joint degrees, national graduate schools or cooperation in other respects with other universities.

Any decisions on what such other applicants may be given access to the course are made separately and on the basis of the provisions and/or agreements that occasion the student to apply for the course.

For participation in the course in other respects, the same provisions shall apply as for doctoral students admitted to Örebro University.

8 Transfer of credits for courses, study programmes and other experience

Provisions on the transfer of credits can be found in the Higher Education Ordinance and on the university's webpage.

9 Other information

Course language is Swedish or English as necessary.

Transitional provisions