

Eastern University, Sri Lanka

Faculty of Commerce and Management

Third Year Second Semester Examination in Bachelor of Commerce Honours

2021/2022 (August 2024) (Proper / Repeat)

DAF

~~COB~~

3103 Research Methodology in Accounting and Finance

Answer all questions

Time: One Hour

Index No.....

Part I

Mark 'X' in a cage for the answer chosen.

Question No.	(a)	(b)	(c)	(d)	(e)
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1. Which of the following does not refer to the term "Research"?
  - (a) A careful, systematic, and patient study.
  - (b) A structured inquiry that utilizes acceptable scientific methodology.
  - (c) A systematic investigation to find answers to a problem.
  - (d) A process for collecting, analyzing and interpreting information to answer questions.
  - (e) None of the above.
  
2. The character of valid and verifiable in research implies that
  - (a) Any conclusions drawn are based upon hard evidence gathered from information collected from real-life experiences or observations.
  - (b) The researcher must be scrupulous in ensuring that the procedures followed to find answers to questions are relevant, appropriate and justified.
  - (c) The procedures adopted to undertake an investigation follow a certain logical sequence.
  - (d) Setting up the study in a way that minimizes the effects of other factors affecting the relationship.
  - (e) All of the above.
  
3. A cause and effect study should attempt to
  - (a) Describe systematically a situation, problem, phenomenon, service or programme, provides information about, say, the living conditions of a community, or describe attitudes towards an issue.
  - (b) Discover or establish the existence of a relationship / association between two or more aspects of a situation.
  - (c) Clarify why and how there is a relationship between two aspects of a situation or phenomenon.
  - (d) Investigate or establish the existence of an interdependence between two or more aspects of a situation.
  - (e) do all of the above.
  
4. Which of the following is not an item in planning a research design?
  - (a) Identifying a study design.
  - (b) Describing study setting.
  - (c) Operationalization of variables.
  - (d) Formulating Hypotheses.
  - (e) Constructing a data collection instrument.

5. Which of the following is not a feature of a quantitative research?
- (a) It covers multiple issues assembling required information from many respondents.
  - (b) It quantifies the extent of variation in a phenomenon, situation, and issue.
  - (c) It can use a small sample size.
  - (d) It can measure experiences, attitudes, perception, and feelings.
  - (e) None of the above.
6. The variable whose variations can be explained by another variable in the cause-and-effect model is called as
- (a) Intervening Variable.
  - (b) Independent Variable.
  - (c) Dependent Variable.
  - (d) Extraneous Variable.
  - (e) Moderating Variable.
7. Which of the following is an example for a correlational study?
- (a) The description of treatment methods for controlling spread of Monkey Pox.
  - (b) The measurement of industrial pollution and climate changes.
  - (c) The attitude of people towards media regulations.
  - (d) The impact of dividend policy on share values.
  - (e) The quality assurance of a service provided by an organisation.
8. The most appropriate design for measuring the working capital management practices among SMEs is
- (a) After only study design.
  - (b) Before and after study design.
  - (c) A non-experimental study design.
  - (d) A cause and effect study.
  - (e) Cross Sectional Study design.
9. Which of the following can be best described as a Polytomous variable?
- (a) Gender
  - (b) Education
  - (c) Match Result
  - (d) Marital status
  - (e) Ownership

10. A researcher studies the determinants of investment decisions of investors in the Share Market in Sri Lanka. She develops a model from the literature review that suggests Herding behavior, Accounting information, Information technology, Investment interest are the important variables. She conceptualizes that Herding behavior, Accounting information, Information technology have an impact on investors by increasing their investment interest to make investment decision in the capital market. Thus, many types of variables are included in her model. What is the mediating variable in this study?
- (a) Investment Interest.
  - (b) Herding behaviour.
  - (c) Accounting information.
  - (d) Information technology.
  - (e) Nothing.
11. What is the dependent variable in this study given above (10)?
- (a) Investment Interest.
  - (b) Herding behaviour.
  - (c) Investment decision.
  - (d) Accounting information.
  - (e) Information technology.
12. What are the independent variables in this study given above (10)?
- (a) Herding behavior, Investment Interest, and Investment decision.
  - (b) Herding behavior, Accounting information, Information technology.
  - (c) Investment decision, Accounting information, Information technology
  - (d) Accounting information and Information technology.
  - (e) Information technology, Herding behavior, and Investment Interest.
13. What is the moderating variable in this study given above (10)?
- (a) Investment Interest.
  - (b) Herding behaviour.
  - (c) Investment decision.
  - (d) Accounting information.
  - (e) Nothing.
14. Which of the following is not a disadvantage of questionnaire in data collection?
- (a) Its application is limited to a study population that can read and write.
  - (b) Questionnaires are notorious for their low response rates.
  - (c) With mailed questionnaires respondents may consult other people before responding.
  - (d) A questionnaire cannot elicit spontaneous answers from respondents.
  - (e) The use of a questionnaire is comparatively convenient and inexpensive.

15. Which is not an operational step of the eight step model of the research process?
- (a) Formulation of a research question.
  - (b) Selecting a sample.
  - (c) Collecting Data.
  - (d) Writing a research proposal.
  - (e) Publishing the research.
16. Which of the following is not a function of a literature review?
- (a) To identify a research problem.
  - (b) To provide reliable research findings.
  - (c) To improve the subject knowledge.
  - (d) To provide a theoretical background to the study.
  - (e) To facilitate duplication of a study.
17. When a researcher asks a predetermined set of questions, using the same wording and order of questions as specified in the instrument, the tool is known as
- (a) Structured interview questions.
  - (b) In-depth interviews plan.
  - (c) Questionnaire.
  - (d) Interview measurement tool.
  - (e) Interview schedule.
18. If the study is about issues that respondents may feel reluctant to discuss with an investigator, which method may be the better choice to ensure anonymity?
- (a) Structured interview.
  - (b) In-depth interviews.
  - (c) Observation.
  - (d) Narratives.
  - (e) Questionnaire.
19. Which of the following is not an advantage of interview method for data collection?
- (a) In an interview situation it is possible for an investigator to obtain in-depth information by probing.
  - (b) An interview can be used with almost any type of population; children handicapped, illiterate, or the very old.
  - (c) The quality of data depends upon the quality of the interviewer.
  - (d) It is less likely that a question will be misunderstood as the interviewer can either repeat a question.
  - (e) In an interview Information can be supplemented.

20. What is the measurement scale to which the Likert attitudinal scale is related?
- (a) Nominal Scale.
  - (b) Ordinal Scale.
  - (c) Ratio Scale.
  - (d) Interval scale.
  - (e) Five Point scale.
21. The degree to which different test items or parts of an instrument that measure the same construct yield similar results is referred as
- (a) Reliability.
  - (b) Validity.
  - (c) External Consistency.
  - (d) Internal Consistency.
  - (e) Degree of Accuracy.
22. Which type of validity requires that the coverage of the issue or attitude should be balanced and each aspect should have similar and adequate representation in the questions or items?
- (a) Face Validity.
  - (b) Content Validity.
  - (c) Concurrent Validity.
  - (d) Construct Validity.
  - (e) Predictive Validity.
23. Which type of validity is determined by ascertaining the contribution of each aspect to the total variance observed in a phenomenon?
- (a) Face Validity.
  - (b) Content Validity.
  - (c) Concurrent Validity.
  - (d) Construct Validity.
  - (e) Predictive Validity.
24. The greater the degree of consistency and stability in an instrument, the greater its
- (a) Reliability.
  - (b) Validity.
  - (c) External Consistency.
  - (d) Internal Consistency.
  - (e) Degree of Accuracy.

25. The split-half technique is used as
- (a) A Reliability test.
  - (b) A Validity test.
  - (c) An External Consistency procedure.
  - (d) An Internal Consistency procedure.
  - (e) An Accuracy test.
26. Which of the following assesses the external consistency of an instrument.
- (a) Test-Retest
  - (b) Cronbach's alpha
  - (c) Kuder-Richardson Formula 20 (KR20)
  - (d) Person separation reliability (R)
  - (e) None of the above.
27. A group of respondents are presented with a set of statements designed to measure optimistic and pessimistic mindsets. They must rate their agreement with each statement on a scale from 1 to 5. If the test is internally consistent, an optimistic respondent should generally give high ratings to optimism indicators and low ratings to pessimism indicators. The correlation is calculated between all the responses to the "optimistic" statements, and found the correlation is very strong. This suggests that the test has
- (a) low internal consistency
  - (b) high internal consistency
  - (c) low external consistency
  - (d) high external consistency
  - (e) low reliability.
28. Which of the following include Inferential Statistics commonly used for data analysis for research?
- (a) Simple Correlation, Multiple Correlation, Simple Regression, and Multiple Regression.
  - (b) Mean, Median, Mode, Variance, Standard Deviation, Range, Skewness, and Kurtosis.
  - (c) Simple Correlation, Multiple Correlation, Simple Regression, and Frequency Analysis.
  - (d) Correlation, Regression, Factor Analysis, ANOVA, and T-Test.
  - (e) Z-Test, F-Test, T-Test, ANOVA, Regression, and Chi-Square.

29. Which statements are true in the following cases about the correlation analysis?
- A. The most commonly used relational statistic is correlation and it is a measure of strength of some relationship between two variables, not causality.
  - B. Correlation coefficients are statistics which can help to describe data sets which consist of variables measured at the interval and ratio levels.
  - C. Interpretation of a correlation coefficient does not even allow the slightest hint of causality.
  - D. A correlation of -0.58 is weaker than a correlation of +0.43.
- (a) Only A and B are true.
  - (b) Only A and C are true.
  - (c) Only B and D are true.
  - (d) Only A, B, and C are true.
  - (e) All are true.

30. Which statements are true in the following cases about the regression analysis?
- A. The most common type of linear regression is called Ordinary Least Squares Regression.
  - B. The b value in the regression equation refers to the intercept of the regression line, interpreting how much X changes for each one unit change in Y.
  - C. R square is a measure of association representing the percent of the variance in the values of Y that can be explained by knowing the value of X.
  - D. A t-test for statistical significance of the coefficient is conducted by dividing the coefficient b by its standard error.
- (a) Only A and B are true.
  - (b) Only A and C are true.
  - (c) Only B and D are true.
  - (d) Only A, C, and D are true.
  - (e) All are true.

$$(1\frac{1}{3} \times 30 = 40)$$



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DAF 3123

Research Methodology in Accounting and Finance

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Time: Two Hours

Part II

01.

- Write two definitions for the term "Research" given by scholars.
- Briefly explain three qualities of a good research.
- Highlight four differences between "Quantitative Research Approach" and "Qualitative Research Approach".
- Illustrate the steps involved in research process in social sciences with the diagram.

(12 Marks)

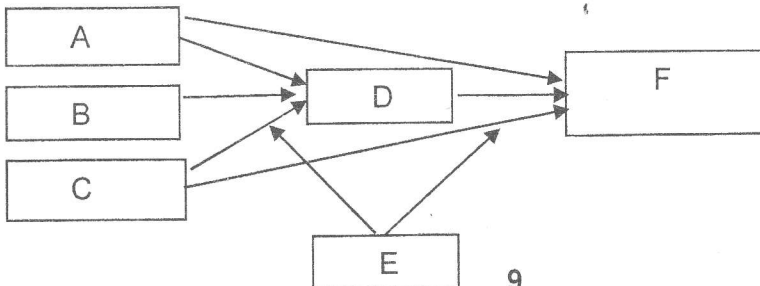
02.

- Define the term "Research Problem".
- Briefly explain that how are the research problems in social sciences connected to study population and subject matters.
- State briefly the various advantages that a researcher realizes from reviewing literature throughout the research process.
- Write the steps in executing a literature review for a research.

(12 Marks)

03.

- Distinguish between the meanings of the terms 'Concept' and 'Variable' giving some examples in the field of Accounting and Finance.
- In cause and effect study the researcher can identify different types of variables. Explain such variables using diagram as given below and examples in the field of Accounting and Finance.



- (c) List out all types 'Random Sampling' methods used for research purpose.
- (d) Briefly explain the use of "Stratified Random Sampling" for research.

**(12 Marks)**

**04.**

- (a) State two advantages of questionnaire method and two disadvantages of interview method of data collection.
- (b) List out five contents of a research design.
- (c) Write two examples of research titles in the field of Accounting and Finance which can be studied under the cross sectional study design.
- (d) What is the difference between "Validity" and "Reliability"?

**(12 Marks)**

**05.**

- (a) Briefly state the four ways of communicating and displaying the analysed data.
- (b) Briefly indicate the relational and inferential statistics used in data analysis for a research.
- (c) What are the statistical measures used in the dispersion analysis?
- (d) Write five contents to be included in a research proposal.

**(12 Marks)**