

Eastern University, Sri Lanka

Faculty of Commerce and Management

Third Year Second Semester Examination in Bachelor of Commerce (Specialization in
Accounting and Finance) 2016/2017 (July 2019)

(Proper / Repeat)

DAF 3103 Research Methodology in Accounting and Finance

Answer all questions

Time: Three Hours

- (a) The difference between research and non-research activity is in the way the answers to the research questions are found. For a process to be called research, it is important that it meets certain requirements and possesses certain characteristics. Examine some definitions of research to identify these requirements and characteristics.
- (b) Identify two problems in the field of Accounting and Finance which can be found solutions by applying research methodology.
- (c) A research process includes three phases, deciding, planning and undertaking, which are broken into many steps. Describe those steps.
- (d) The typology of research can be looked at from three perspectives: application, objectives and the enquiry process. Briefly describe the types of research from the point of view of enquiry process.

(20 Marks)

- (a) Briefly explain how research problems are connected to people and subject areas in the business researches citing examples in the field of Accounting and Finance.
- (b) The process of formulating a research problem consists of a number of steps. Briefly explain them with examples in the field of Accounting and Finance.

(c) Write five well defined research problems in the field of Accounting and Finance as interrogative statements (Questioning format).

(d) Evaluate the advantages of literature review for a research.

(20)

3. (a) Distinguish between concepts and variables.

(b) Explain the process of operationalization of concept using examples in the field of Accounting and Finance.

(c) From the viewpoint of the unit of measurement, variables are categorised into two ways. Briefly explain them.

(d) Distinguish between ordinal scale variables and interval scale variables.

(20)

4. (a) While some researchers believe that hypotheses are useful to conduct a study, others claim that they are not essential. What are the advantages of using hypotheses in researches?

(b) The Cross Sectional study design is best suited to studies aimed at finding out the prevalence of a phenomenon, situation, practice, attitude or issue, by taking a cross-section of the population. Write examples of research titles in the field of Accounting and Finance which can be studied under this study design.

(c) Identify the types of study design based on number of contacts for the following examples of research problems:

(i) Clients' satisfaction with Accounting Firms.

(ii) A study on the changes in the incidence of road accidents in Sri Lanka.

(iii) The attitudes of undergraduate students towards the financial assistance granted to them by the government.

(iv) The impact of trainings on the performance of the non-academic employees of Sri Lankan universities.

(v) The effect of a promotion campaign on the insurance scheme of an insurance firm.

(vi) The relationship between the dividend payout and the Earnings Per Share of listed companies.

(d) Unstructured interview is one way to collect primary data. There are many situations in which unstructured interview is the most appropriate method of data collection. Discuss such situations related to the field of Accounting and Finance.

(20 Marks)

(a) Briefly explain the procedures of constructing Likert scale questionnaire in measurement of attitudinal variables in quantitative researches.

(b) The reliability of an instrument can be determined either by external or internal consistency procedures. Explain the two external consistency procedures for establishing the reliability of a research tool.

- (c) Systematic sampling has been classified as a 'mixed' sampling because it has the characteristics of both random and non-random sampling designs. Illustrate schematically the procedure for selecting a sample in this method with an example.
- (d) A research proposal is an overall plan, scheme, structure and strategy designed to obtain answers to the research questions or problems that constitute the research project. List out the contents of such a research proposal.

(20)

(b)

c)

d)