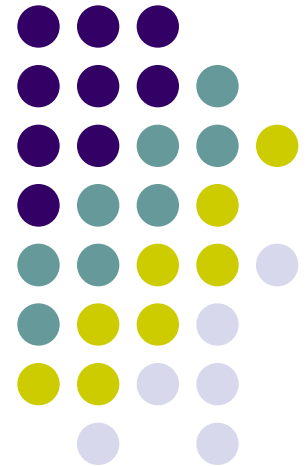


Problem Formulation

Dr. Abood Mohammed Jameel
Department of Accounting
Cihan University -Erbil



ABSTRACT



- **My aim here is to give a very brief overview of some of the main methodological points you should be aware of when planning your own research, or deciding whether you should trust research that someone else has done.**

- **The idea of research, of course, is to make discoveries, understand things better, and in long run to improve things. It's useful to make this a little more definite by thinking of what the outputs from a research project might be.**

can think of the following possibilities:

Discovering the truth about something.

Creating, modifying or justifying a theory or model of something.

Finding a good, or better, way of doing or implementing something .

- **This list probably is not complete, and the categories may overlap. The outputs may be in the form of a report for the audience to read (about the truth for example), or a computer program, or some teaching materials.**

What is definitely worth noting is that there are two, apparently very different, criteria for evaluating these outputs. The first is "Is it true?" And the second is "Is it useful?"

The aim of a research project is usually to improve the future by finding out how to manage better. My focus is on Accounting research, but many similar issues apply to other areas like Management, education, medicine, or sciences like genetics.

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1-Introduction

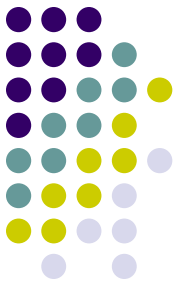


Accounting research is a **central element** in ensuring the development of Accounting education curriculum, learning process, and modernization.

The academic research can provide **information** and insights for regulators, auditors, tax consultants.

2-Research definition :The general definition of research is: the **development** and testing of new theories about "how the world works"

3-Importance of Research



1-Research adds Information to our knowledge.

2-Addresses (Fill in) gaps in our knowledge.

3-Expands knowledge.

4-Replicates knowledge.

5-Adds voices of individuals to our knowledge.

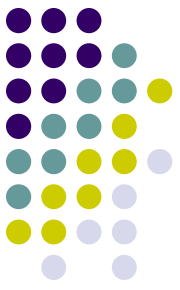
6-Research helps improve practice.

7-Research gives new ideas.

8-Research gives new insights into

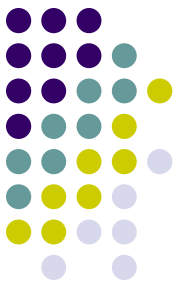
approaches

Characteristics of good topics

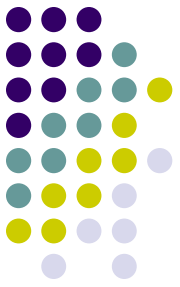


1. **Interesting** – keeps the researcher interested in it throughout the research process.
2. **Researchable** – can be investigated through the collection and analysis of data.
3. **Significant** – contributes to the improvement and understanding of educational theory and practice.
4. **Manageable** – fits the level of researcher's level of research skills,

4- Research Sequence: (Developing Research Idea)

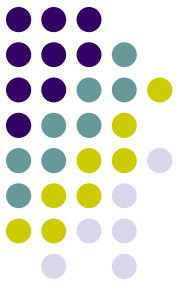


A-Identify broad area



Narrow the focus from **Accounting** in general to a stream associated with **Financial Accounting**, **Management Accounting**, **Cost Accounting**, **Auditing**, **Accounting education** or **Accounting Information Systems**.

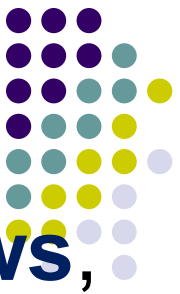
B-Select topic



Choosing Your Topic

- **1-Ask yourself important questions.**
- Choosing your **topic is the first** and most **important step** in your research paper project.
- **2-Pick something you love.** Whenever possible, choose a topic that you feel passionate about. Writing about something **you enjoy** certainly shows in the final product.
-

Cont. Select topic

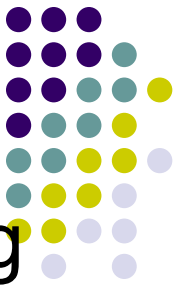


3-Research comes in numerous forms including, **journal articles**, books, **interviews**, Online.

Look for empirical research.

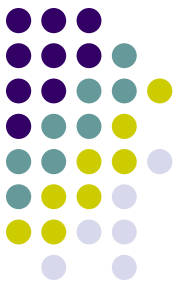
- **4-Visit the library.** Take a trip to your local library or university library.
- **5-Look online.**
- **6- Use academic databases.** There are special search engines and academic databases available.

C-Decide approach

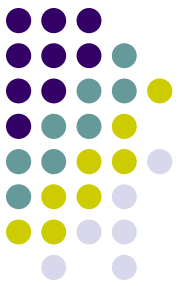


- Decide approach: Early thoughts regarding the approach to be adopted will revolve around the resources available, and in particular access to the necessary data sources. A detailed specification **of research methods to be adopted must wait until the literature review has been conducted** and theoretical foundations , outline , and hypotheses have been established.

D-Formulate A plan



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- **Formulate a plan:** It must be clear how the research will progress over an extended period.
- planning stage should highlight the period, 3 Months, 6 Months or one year.

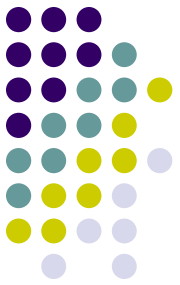


E-Collect information

Collect information:

Data collection can safely proceed only when we recognize exactly what we want to know, and for what purpose. The planning stage should highlight the period over which we want to collect data.



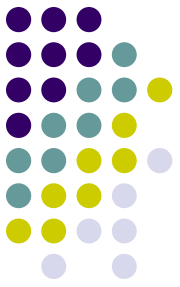


F-Analyze data

-
- **Analyze data:**

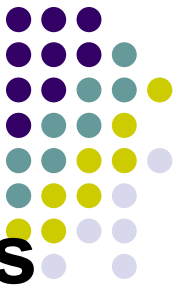
Methods of data analysis and software requirements should be apparent early in the research process.

G-Present findings



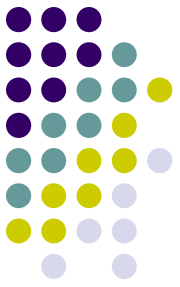
- **Present findings:**
- Preliminary findings will normally be presented at university workshops and seminars, and then at specialist conferences. These provide the precursor to publication in the refereed literature.
-

6-Proposal outline



1. **Cover page**: Name, Title , 10 key words
2. **Abstract** (100- 500 words quickly)
3. **Aims** of the research , 1/2 page
4. **Rationale** (why is this an important topic practically 1/2 page
5. **Literature Review** (framework of the research) 5 pages
6. Research **Questions** (similar to aims but more specific.) 1/2 page

Proposal outline –Cont.



- 7. Interpretations of **key terms**
- 8. Research **design**(what is a methodology?)
- 9. Data **Collection**.
- 10. Data **Analysis**.
- 11. **Bibliography- References**



Research objectives: Aims: Questions

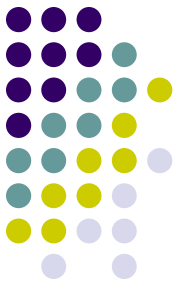


The research objectives pursued in order to answer the research questions. 1/2 page .

A Research Questions Must Identify

1. The variables under study
2. The population being studied

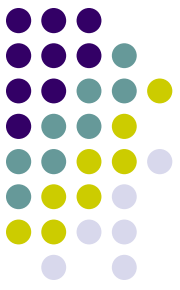
Literature review:



The following **steps help** you writing literature review:

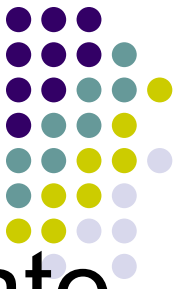
- 1-Identify the **topics** you will search
- 2-Find the **documents**
- 3-Identify the **variables** for study
- 4-Summarize the documents
- 5-**Formulate** research problems questions.
- 6-**Write** a literature review.

Hypothesis



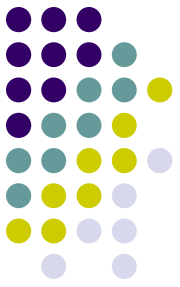
- There are two types of Hypothesis:
- **1-Null Hypothesis:** H_0 . There is no difference between the Mean, Average of Sample and The Mean or the Average of the Population.
- **Or** There is no relationship between Monthly Income and Consumption.
- If we **reject** the Null Hypothesis, then We have to **accept** the Alternative Hypothesis
-

Hypothesis- Cont.



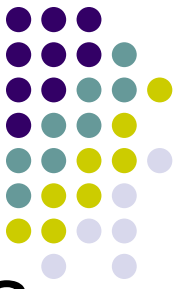
- 2- **Alternative Hypothesis**, H_1 , State the there is a difference between the Sample Mean and The Population Mean, and there is a Relationship between Income and Consumption.
- We **Accept** the alternative hypothesis, H_1 , after **Rejecting** the **Null** hypothesis, H_0 .
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9-Data Sources :



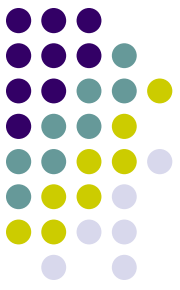
- **1-Experiments,**
- **2-Sport.**
- **3-Internet,**
- **4-University Database**
- **5-Banks, Companies, Other private sector.**
- **6-Governmental documents**
- **7-Libraries**

10-Data Collection



- 1- **Registration**: Information in Banks, Companies, Government and Privet sectors.
- 2- **Questionnaires**: Can be handed out or sent by email.
- 3- **Interviews**: Information collected by face to face meeting.

11-Data Analysis:



- The researcher collected data from various sources and used the data management tools and procedures in preparation for analysis.
- We can use the following Statistical Tools and methods to Analyze data:-

1-Frequency Distribution Tables.

Ordinary Frequency Table, Relative Frequency Table, Percent Frequency Table, and Cumulative Frequency Table

Data Analysis: Cont.



2-Graphical representation. Pie-chart, Bar graph, Scatter diagram and Striate line

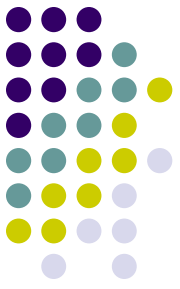
3-Measures of Location. Mean, Mode and Median.

4-Measures of Dispersion, or Variation. Range, Variance, Standard deviation, and Coefficient of Variation.

5-Correlation & coefficient of correlation

6-Simple Linear regression Analysis, and **Multiple** Linear regression Analysis.

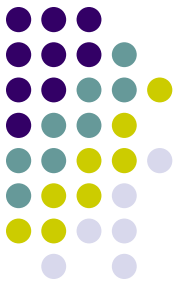
Expected outcome of research



RESEARCH SIGNIFICANCE

- State clearly **why** this research is **important**, what the benefits will be, and how your work will contribute to knowledge in your field , this may include commercial benefits.
- Indicate why it is **significant** and how it advances understanding of the issues under discussion.

Writing Your Research



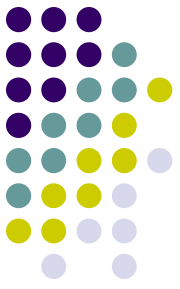
- **1-Write your body paragraphs.** writing your introduction first may be more difficult to accomplish than starting with the meat of your paper. Starting by writing the main points (focusing on supporting your Research) allows you to slightly change and manipulate your ideas.
- **2-Write the conclusion.** Now that you have carefully worked through your evidence, write a conclusion that briefly summarizes your findings.

Conclusion



- **Present Your Conclusion**
- The conclusion **summarizes** the Research and gives the reader clear idea In three or four sentences, you should re-iterate your Research and review. The **main points** of the body of the Research. Just be sure not to restate your previous words exactly. You can even **briefly describe** your opinion of the topic.

Writing References

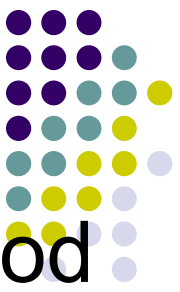


When listing Sources in a bibliography at the **end** of the Research, Precision and accuracy are important. We use Chicago Style Manual.

Listing Books: Single Author and Multiple Authors.

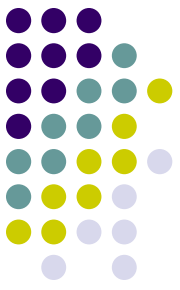
- **Step1:** Type the Author's Surname, then Comma followed by given name. End with a period.
- **Step2:** Type the Title of the Book.
- **Step3:** Type the City name where the Book was published.
- **Step4:** Type the publisher's name, a comma and the year of Publication

Examples:



- 1-Foster, G, (1986) *Financial Statement Analysis*, 2nd edn, Prentice-Hall, Englewood Cliffs, NJ.
- 2-Ahrens, T. and Chapman, C. (2006) 'Doing qualitative field research in management accounting: Positioning data to contribute to theory', *Accounting, Organizations and Society*, 31 (8): 819-41.
- 3-Gill, J. and Johnson, P (2010) *Research Methods for Managers*, 4th edn, Sage, London.

Examples-Cont.



- 4-Lapsley, I. (2004) 'Making sense of interactions in an investigation of organizational practices and processes', in C. Humphrey and B. Lee (eds), *The Real Life Guide to Accounting Research*, Elsevier, London: 175-90.
- 5-Lee, T.A. (2004) 'Accounting and auditing research in the United States', in C. Humphrey and B. Lee (eds), *The Real Life Guide to Accounting Research*, Elsevier, London: 57-62.