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Accounting Research Methods and Research Fields

By Musbau Kolawole Kayode

GRIN Verlag Okt 2015, 2015. Taschenbuch. Book Condition: Neu. 212x151x69 mm. Neuware - Seminar paper from the year 2015 in the subject Business economics - Banking, Stock Exchanges, Insurance, Accounting, grade: A, Atlantic International University (School of Business and Economics), language: English, abstract: Research method is a critical human practice that offers exclusive access to valid and accurate knowledge, and has an exclusive lead against errors that are not found and exist in other human activities. Moreover, it is challenging to define accounting research since it shifts over time. Traditional accounting research was mainly normative (this is, argument for the 'correct' accounting intervention, or what should be). However, with the introduction of the Journal of Accounting Research, developments or progresses in finance have been established, such as creation of huge data sets and the statistical capabilities for its analysis (computer advances), the efficient market hypothesis, and analyzing 'what is' instead of 'what should be.' Even though these shifts have had some critics, they have led to a major increase in research contribution (and various new journals) (Libby, et al., 2012). Additionally, accounting research contributes an integral part in new knowledge creation. The hard sciences have generated different forms of testing...


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