

Proposal of a course on

Accounting research methodology (16 h) (tutorship: Prof. M. Costa)

General Premise:

The course is divided into 8 meetings, 2 h each, concerning the different topics listed below. Each meeting is devoted to a particular broad field of research of what is labeled 'Accounting' in the international community of scholars (more or less, what in our Italian national community is labeled as 'Ragioneria ed Economia aziendale').

In each meeting, apart from the first, which could have the structure of the formal lecture, a practical example of research product is previously proposed to the students (working paper, scientific article, monograph, chapter, etc.), and the main problems of the research process are discussed starting from it. Other didactic material, as presentations for an instance, are distributed by the faculty involved in this course.

In order to attend the course, a strong advanced knowledge of accounting contents is presupposed and it will be not pursued as a goal during the teaching, which is centered instead upon methodologies and in general on knowledge building; of course, some deepening of specific streams of thought might be advised according to the needs of the specific Ph.D. Students.

The work language is basically English, but, according to the topics, scientific literature, and scholarship involved, also Italian can be used whether possible and useful.

The topics selected within each field are decided in function of the specific interests of the Ph.D. students and their personal path of research.

The course ends with the production of a scientific paper by each student.

Program:

2h: A general overview on Accounting (and related business disciplines) Research Methods and their epistemological bases

2h: Financial accounting research

2h: Management accounting research

2h: Sustainability accounting research *or* Public Sector accounting research

2h: Accounting history research

2h: Beyond 'strict' Accounting: "Economia aziendale" research in Italy and Europe (mainly Corporate Strategy *or* Business Ethics)

2h: Accounting and the other business disciplines (management *or* finance *or* organization)

2h: Accounting as a normative discipline and Law for economics: a cross-fertilization perspective