

# SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN



AKU 5600

APPLIED RESEARCH METHODS

MASTER IN ACCOUNTING PROGRAM

UNIVERSITAS GADJAH MADA  
Faculty of Economics and Business  
2024



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COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE COURSE
AKU 5600	Applied Research Method	3	2	Mandatory	-

**COMPETENCY GOALS (CG) ADDRESSED BY THE COURSE**

Graduates of the Master in Accounting Program at FEB UGM shall have competency goals as follows.

	Competency goal		Learning Objectives	H i g h	M e d	L o w	Performan ce Measur em ent
1	Students demonstrate the ability to communicate effectively	1.1.	Demonstrate the ability to write highly organized reports	√			Research paper analysis, assignment, discussion, presentation
		1.2.	Demonstrate the ability to follow standard writing style	√			
		1.3.	Demonstrate the ability to write with consistent flow of thought	√			
		1.4.	Demonstrate the ability to use visual aids professionally	√			
		1.5.	Demonstrate the ability to present in an organized manner	√			
		1.6.	Demonstrate the ability to answer questions	√			
2	Students demonstrate the ability to work in teams	2.1.	Demonstrate a leadership role in managing the team		√		Assign- ment and discussion
		2.2.	Deliver strong efforts and contribute ideas for task completion		√		
		2.3.	Demonstrate the ability to appreciate opinions from different perspectives		√		
3	Students are able to exercise professional ethics	3.1.	Demonstrate the ability to identify ethical issues in the research	√			Research proposal, assignment, discussion
		3.2.	Demonstrate the ability to apply the appropriate judgment in adopting ethical decisions in research	√			

	Competency goal		Learning Objectives	High	Med	Low	Performance Measurement	
4	Students demonstrate the ability to analyze data for research	4.1.	Demonstrate comprehensive knowledge of accounting standards	√			Research paper analysis, research proposal, assignment, discussion	
		4.2.	Demonstrate the ability to propose research idea based on economic reality	√				
		4.3.	Demonstrate the ability to analyse data	√				
		4.4.	Demonstrate the ability to apply alternative research approach	√				
	5	Students demonstrate the ability to deal with international exposure	5.1.	Demonstrate the ability to write thesis in international topics			√	Research proposal
			5.2.	Demonstrate participation in the international environment			√	
<b>COURSE OBJECTIVES</b>	Upon the completion of the Applied Research Method, students are expected to be able to:							
	CO 1	Ability to formulate and clarify research topic and methods in business						
	CO 2	Ability to develop research design and design all stages in the research process						
	CO 3	Ability to stimulate the data analysis						
	CO 4	Ability to write a research proposal						
<b>COURSE OBJECTIVES TO CGs MAPPING</b>		CO 1	CO 2	CO 3	CO 4			
	CG 1							
	CG 2	-	-	-	-			
	CG 3	√	√	√	√			
	CG 4	√	√	√	√			
	CG 5	√	√	√	√			
<b>COURSE DESCRIPTION</b>	<p>Applied Business Research Methods equips students with the skills to develop and undertake a research thesis. It provides the theoretical and practical preparation for business. research The course covers the necessary skills and requirements for a literature review, qualitative and quantitative methods, and a research proposal in addition to the pragmatics of ethics and project management. Peer review, skill development workshops and practice exercises are the key learning strategies.</p> <p>Upon successfully completing this course, the learner will be able to: 1. Identify a specific business problem that requires using primary and secondary, and qualitative and quantitative research methods to solve. 2. Evaluate the types of research needed to solve a specific problem. 3. Differentiate between the research methods used for conducting qualitative versus quantitative research. 4. Analyze research results using appropriate technologies. 5. Conduct credible primary and secondary research. 6. Formulate research findings for a specific audience.</p>							
	<p>Learning is the responsibility of students and students are required to read the materials before class to help them understand the lectures and help create fruitful discussions in the class. Students are expected to actively participate in every class and interact with each other through discussions while the role of the instructor is to facilitate the discussions.</p>							
<b>LEARNING METHOD</b>	<p>Learning is the responsibility of students and students are required to read the materials before class to help them understand the lectures and help create fruitful discussions in the class. Students are expected to actively participate in every class and interact with each other through discussions while the role of the instructor is to facilitate the discussions.</p>							

Group homework assignments will be administered throughout the semester. At the end of semester, the students are required to submit a mini research proposal. The details of the project will be announced after the mid-term examination.

Attendance is critical and will be taken regularly. Students who miss classes will lose the opportunity to learn and might find difficulties in catching up with the materials. Further, they will miss the points for class participation through involvement in class discussions. When missing a class, it is the responsibility of the students to catch up with the materials and not miss related assignments.

- COURSE MATERIAL**
- 1) Sekaran, U and Bougie, R. 2016. Research methods for business: a skill building approach, 7<sup>th</sup>. Ed. Chicester: John Wiley and Sons, Ltd
  - 2) Creswell, J.W. and Creswell, J. D. 2018. Research design: qualitative, quantitative and mixed method approach. 5<sup>th</sup>. London: Sage Publication
  - 3) Saunders, M., Lewis, P., and Thornhill, A. 2016. Research method for business students. 7<sup>th</sup>. Edition. Edinburgh: Pearson
  - 4) Selected papers by group students

**ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVES**

ASSESSMENT CRITERIA	PERCENTAGE (%)	CO			
		1	2	3	4
Group Assignments	25	√	√		
Participation/discussion	25	√	√		
Midterm exam	25				√
Final exam	25				√

Grade	Cumulative Weighted Grade	Range
A	4,00	90,0-100
A-	3,75	85,0 - <90
A/B	3,50	80,0 - <85
B+	3,25	75 – <80
B	3,00	70 – <75
B-	2,75	65 – <70
B/C	2,50	60 – <65
C+	2,25	55 – <60
C	2,00	50 – <55
C-	1,75	45 – <50
C/D	1,50	40 – <45
D+	1,25	35 – <40
D	1,00	1 – <35
E	0,00	<1

Below is the explanation for each grade:

Grade	Explanation
A	Like A-, with consistent evidence of substantial originality and understanding in identifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem, its solutions and the implications of the problem.
A-	Like B+, with much evidence of originality in defining and analyzing issues or
	problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.

	A/B and B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.	
	B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.	
	B- to C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving an unsupported or improper argument; communicate information or idea with unclear and inconsistent compliance with disciplinary conventions.	
	D	Fail to demonstrate the major part or the whole part of learning goals.	
	E	There is no work that can be graded.	
<b>INSTRUCTOR</b>	Wuri Handayani, PhD		
<b>STUDENT'S RESPONSIBILITIES</b>	<ol style="list-style-type: none"> <li>1. Students are required to prepare weekly assignment and course materials before class meetings.</li> <li>2. Students must complete all course assignments and submit them on time. Late submissions of assignments will not be accepted without prior approval by the lecturer.</li> <li>3. Students are expected to attend the class on time.</li> <li>4. Students have to follow all academic rules.</li> </ol> <p>Student must uphold and implement the codes of academic integrity during the length of the study.</p>		
<b>ACADEMIC INTEGRITY</b>	<p>Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Academic integrity forms a fundamental bond of trust between colleagues, peers, lecturers, and students, and it underlies all genuine learning. There is no tolerance for plagiarism or academic dishonesty in any form, including, but not limited to, viewing the exams of others, sharing answers with others, using books or notes while taking the exam, copying answers or papers, or passing off someone else's work as one's own. A FAILURE OF AN ENTIRE COURSE (a grade of "E").</p> <p>Punctuality and regular attendance in class are of prime importance for the successful completion of this course. Students will be expected to attend the class on time and remain in class until the end of the class session.</p> <p>It is imperative for students to comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance.</p>		
<b>AUTHORIZATION</b>	<b>DATE</b>	<b>COURSE COORDINATOR</b>	<b>HEAD OF THE STUDY PROGRAM</b>
	10 September 2024	Wuri Handayani, Ph.D	Prof. Abdul Halim

Week	Topic	Grading Method			Course Materials	Learning Methods	Time allocation	Learning Experiences	Learning Media	Learning Sources
		Indicator	Component	Weight (%)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Review on Syllabus, Students' Background Understanding on Research, Intro to Research	Participation	The strength of arguments	3,5%	- Syllabus - Paper example	- Student centered learning - Case based learning	- Syllabus explanation for 30 minutes - Class discussion 90 minutes	Discussion and understands the basic concept of research	Offline	- Selected papers - Slide material
2.	Philosophical issues in business research	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Understanding paradigm in research and the application in business research	Offline	- Selected papers - Slide material
3.	Scientific Investigation +Problem Statement	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to identify and formulate research problem	Offline	- Selected papers - Slide material
4.	Critical Literature Review + Theoretical Framework and Hypothesis	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to identify relevant existing research and seek the research gap	Offline	- Selected papers - Slide material
5.	Research Design	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to identify and formulate the research design	Offline	- Selected papers - Slide material

Week	Topic	Grading Method			Course Materials	Learning Methods	Time allocation	Learning Experiences	Learning Media	Learning Sources
		Indicator	Component	Weight (%)						
6.	Measurement	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to formulate the variables and how to measure it	Offline	- Selected papers - Slide material
7.	Sampling+ Quantitative Data Analysis	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to population, reason for selecting samples and different method of sampling	Offline	- Selected papers - Slide material
<b>MIDTERM (25%)</b>										
8.	Understanding qualitative re-search	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to identify the difference between quantitative and qualitative re-search	Offline	- Selected papers - Slide material
9.	Formulating research question in qualitative research	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to identify and formulate qualitative re-search questions	Offline	- Selected papers - Slide material
10.	Adopting theory in qualitative re-search	Participation	The strength of arguments	3,5%	- Homework assignment - Selected paper	- Student centered learning - Case based learning	- Assignment presentation 60 minutes - Explanantion of material 60 minutes	Able to identify different theories adopted and applied in current research	Offline	- Selected papers - Slide material

Week	Topic	Grading Method			Course Materials	Learning Methods	Time allocation	Learning Experiences	Learning Media	Learning Sources
		Indicator	Component	Weight (%)						
11.	<ul style="list-style-type: none"> <li>Case study</li> <li>Ethnography</li> <li>Content analysis</li> <li>Visual method</li> </ul>	Participation	The strength of arguments	3,5%	<ul style="list-style-type: none"> <li>Homework assignment</li> <li>Selected paper</li> </ul>	<ul style="list-style-type: none"> <li>Student centered learning</li> <li>Case based learning</li> </ul>	<ul style="list-style-type: none"> <li>Assignment presentation 60 minutes</li> <li>Explanantion of material 60 minutes</li> </ul>	Able to identify different approach in a qualitative research	Offline	<ul style="list-style-type: none"> <li>Selected papers</li> <li>Slide material</li> </ul>
12.	Case selection, procedure, sampling in qualitative research	Participation	The strength of arguments	3,5%	<ul style="list-style-type: none"> <li>Homework assignment</li> <li>Selected paper</li> </ul>	<ul style="list-style-type: none"> <li>Student centered learning</li> <li>Case based learning</li> </ul>	<ul style="list-style-type: none"> <li>Assignment presentation 60 minutes</li> <li>Explanantion of material 60 minutes</li> </ul>	Able to select the research object and the justification for selecting the research object	Offline	<ul style="list-style-type: none"> <li>Selected papers</li> <li>Slide material</li> </ul>
13.	Data collection in qualitative method (Interview, Observation, Focus Group Discussion, Field notes)	Participation	The strength of arguments	3,5%	<ul style="list-style-type: none"> <li>Homework assignment</li> <li>Selected paper</li> </ul>	<ul style="list-style-type: none"> <li>Student centered learning</li> <li>Case based learning</li> </ul>	<ul style="list-style-type: none"> <li>Assignment presentation 60 minutes</li> <li>Explanantion of material 60 minutes</li> </ul>	Able to identify different method in collecting data in a qualitative research	Offline	<ul style="list-style-type: none"> <li>Selected papers</li> <li>Slide material</li> </ul>
14.	Data analysis (coding, thematic analysis)  Validity and reliability in qualitative research	Participation	The strength of arguments	3,5%	<ul style="list-style-type: none"> <li>Homework assignment</li> <li>Selected paper</li> </ul>	<ul style="list-style-type: none"> <li>Student centered learning</li> <li>Case based learning</li> </ul>	<ul style="list-style-type: none"> <li>Assignment presentation 60 minutes</li> <li>Explanantion of material 60 minutes</li> </ul>	Able to analyse data in qualitative research	Offline	<ul style="list-style-type: none"> <li>Selected papers</li> <li>Slide material</li> </ul>
FINAL EXAM 25%										