INTERAMERICAN UNIVERSITY OF PUERTO RICO DOCTORAL PROGRAM IN BUSINESS ADMINISTRATION

I. TITLE     BADM 797 _ Seminar on Special Themes

II. DESCRIPTION

Development of special themes of the specific interests of the student, and under the supervision of a faculty member. Comparison of studies done in the discipline and their application in the to business strategies under different scenarios.


Previous Knowledge of research methods at intermediate or graduate level

Main Objective

In-depth analysis of research methodology underpinning all substantive aspects of theory and practice in that it facilitates the collection, analysis and interpretation of primary and secondary data. The course is designed to develop the student’s knowledge and reflexive understanding of philosophical and practical issues with special reference to management theory and practice

III. OBJECTIVES

A. Terminal and Capacitating Objectives

1. Evaluate studies done in the discipline and their application in the to business strategies under different scenarios

   1.1 Demonstrate a profound (beyond basic) understanding of the theories, practices, principles, concepts, and language of research methods.

   1.2 Demonstrate an understanding of techniques, strategies, models, methods, analysis tools, processes, complexities, paradoxes and conventions of methodological practice used in individual doctoral dissertation research.

2. Develop academic skills that will allow the student to research and study themes of interest for the discipline.
1.3 Demonstrate a familiarity with the many different research approaches.

1.4 Demonstrate skill in the formulation of research concept, operational definitions, research questions, and testable hypothesis.

1.5 Illustrate their individual competence through oral presentation of research proposals.

1.6 Demonstrate their skill at methodologically critiquing through critical analysis on-going or completed research.

1.7 Demonstrate a competency to select and use a software program for data analysis. Goal - Produce a technically accurate and complete dissertation research proposal.

**Course Audience:**

This course is intended and restricted to doctoral students at the end of their academic program and preparing for the development of their dissertation research. The course focuses on using social science methodological processes without regard to the content, nature or foundational discipline of the research under development.

**IV. CONTENT**

Because of the dynamic of the course and the variety of research topics that can be selected by students, it is difficult to establish specific content. The followings are suggested topics:

**EXAMPLES OF TOPICS**

- Link between global strategies and accounting measurements
  - Introduction
  - Global strategies (GS)
  - Accounting measurements (AM) - financial and non financial measurements
  - Cases of accounting measurements on the global market
  - Link between GS and AM
- Link between global strategies (off-shoring) and accounting measurements
  - Introduction
  - Global strategies (GS) and off-shoring accounting measurements on the global market
  - Link between GS (off-shoring) and AM
- Behavioral theories: Agency theory (AT), and information asymmetry (IS)
  - Introduction
  - Relationship between AT and IS
  - The relationship between AT and IS and accounting practices
- Examples and cases of agency problems
- Implications of AT

Accounting theories: Normative positive
- Verify the article; try to update this article by finding new articles that criticism the positive or normative AT (after 2002).
- Introduction
- Brief description of the historical development of the theory
- Give examples of normative and positive issues of NT and PT
- Explain various concepts related to NT and PT.
- Explain the implications of NT and PT on accounting practices.

Materiality: Perceptions
- Introduction
- Relation between materiality and perceptions
- Cases of materiality
- Implication of materiality and cases of court on accounting practices

Materiality: Rules and Notes to FS
- Introduction
- Relation between materiality and notes to the FS
- Examples of materiality cases on the FS
- Common aspects found from the cases
- Implication of materiality on FS and accounting practices

Nature of the firm and companies structure
- Introduction
- Core competencies
- The relation between the market and the firm
- The relation between firm's structure and firm's efficiency
- The case of non profit firms
- The implication of the nature of the firm and its structure on accounting practices

Economic value added and companies performance
- Introduction
- Economic value added (EVA)
- Accounting measurements (AM)
- Relation between EVA and AM
- Examples and cases of companies using EVA, taking into consideration global market

Implication of companies strategies and companies performance

Required Texts:


Brenda Laurel, Peter Lunenfeld, Design Research: Methods and Perspectives, The MIT Press (October 1, 2003)
V. ACTIVITIES:
1. Students should read the material before the discussion in class.
2. Groups of 2 or 3 students will be formulated to present and discuss some topics in class.
3. Students are required to search for some topics, literature, and financial practices in the internet to select their research questions that are part of the evaluation.
4. Presentations of the selected topics in class individually or in small groups.

VI. EVALUATION
1) A compulsory essay (30%)
   a) Accounting theories.
   b) The implication of materiality concept on decision making.
   c) The implication of accountants' perceptions on decision making.
   You have to criticize at least three articles selected by the Professor. Select at least three articles supporting or not supporting the selected articles.

2) A free-choice topic (selected by the student and subject to the professor (approval 35%).
   These topics should be analyzed in a critical manner with appropriate references. Also, should satisfy the course objectives. The minimum acceptable work is 2,000 words and the maximum not to exceed 4,000 words.
   The free-choice essay should include the following issues:
   • Materiality concept in accounting and its implication on your topic
   • Objectivity in accounting treatments and its implication on your topic
   • Ethic and integrity implications to your chosen topic
   • Agency and asymmetry problems in relation to your topic
   • Manipulation of data and its consequences related to your topic

3) Presentation (20%).
4) Participation in class (15%).

V. ACTIVITIES:
A range of adult advanced educational techniques, predominantly in-class experiential learning methods will be used in this course. They involve addressing course objectives in discussions involving everyone, short presentations, skill development practice exercises, and course projects. Handouts and reserved readings will be available to aid preparation and clarify processes for assignments. Throughout the course, participants
will be required to join the professor in critical thinking and analysis, including identifying and challenging assumptions, describing how context affects analyses and outcomes, imaging and exploring a range of research alternatives, and using critical evaluative analysis. Every research issue will be explored from a minimum of two methodological approaches.

A. Critical Analytic Research Reviews

Each participant will be expected to review three independent research projects, in part to sharpen your critical analysis skills and to provide you with the opportunity to think about the foundations of the research process.

Each critique will consist of a 3-5 page, double spaced electronic file with a three (3) inch left margin in any common MS Windows or Macintosh (or Word or WordPerfect) based word processing program. The area to the left will be used for comments/questions etc. By necessity the limitation of size will preclude long narratives describing the research, in order that you may maximize your ability to critique the research process. You should be concise but comprehensive insuring that you cover as a minimum: the purpose of the research, the research design selected, the adequacy of the design, suggestions for alternative approaches. Since no research design is perfect, you should be working to identify the flaws and to provide strategy to overcome methodological problems.

Each critique will be returned with questions that will need to be answered and then returned, so expect this process to facilitate a dialogue about research design between the participants and the professor.

B. Computer Literature Search

Each participant will select a topic of interest (your choice, but a dissertation related area might save you some time in the future). You will conduct or have conducted a database search of materials - recent research, articles, books, etc. for this topic. You will be asked to provide a bibliographic list of the search results.

C. Oral Presentation of a Draft Research Proposal

Each participant will present to their associates/colleagues within the class, an overview of your planned research proposal. Class participants, including the professor, will ask questions of relevance to the methodological design and will provide suggestion based on the knowledge and skills developed throughout the doctoral program in research methods, and quantitative and qualitative analysis. A one page outline of the proposal should be prepared and distributed to each class member one week prior to presentation, for preparation. Class participants should come prepared with questions, concerns, issues for the evening of the oral presentation.
D. Final Written Research Proposal

Participants are expected to submit a final research proposal that may or may not be what will be used for your independent doctoral dissertation research. This proposal will constitute the plan that would/will be followed to conduct research within your area of expertise/discipline. Your proposal should follow a standard research proposal format and should include both an abstract and partial reference list.

VII. RESOURCES
Vary depending on the students' research interest. However, the following web pages are necessary to support the research topic:
Institute of Certified Public Accountant (AICPA)
The Security Exchange Commission (SEC)
The Economic and Administrative Journal-Metro: ceajournal.metro.inter.edu
Web pages of special companies such as: IBM, EDS, Microsoft.

VIII. BIBLIOGRAPHY
Vary depending oh the research topic selected. The fallowings are suggested references related to the suggested topics:


References


