Dottorato in Scienze Economiche e Aziendali

UNIVERSITÀ DEGLI STUDI DI CAGLIARI



Introduction to Research Design in Accounting, Business, and Management

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Aims of the course:

The course aims to introduce Phd students to the main research design issues in the accounting, business, and management fields.

Learning outcomes and competences:

Upon successful completion of this course, students will be introduced:

- to the main criteria of doing research in top-tier internationals journals in the field
- on how to choose a theoretical framework for their research study
- on how to choose a research method for their research study
- on how to critically assess an academic paper.

Assessment methods:

Students are required to write a critical review of an assigned paper.

Course contents and Syllabus:

Lecture 1 Andrea Melis 2 hours)	Doing research in top-tier internationals journals: main criteria and qualitative characteristics
Lecture 2 Alessandro Mura (1.5 hours)	How to choose a theory and research method, using an empirical quantitative approach
Lecture 3 Patrizio Monfardini (1.5 hours)	How to choose a theory and research method, using an empirical qualitative approach
Lecture 4 Alessandro Spano (3 hours)	How to choose a theory and a research method in an emerging field: the case of Process Mining
Lecture 5 Simone Aresu (1.5 hours)	How to change the theory, method and findings during the review process: <i>dos and don'ts</i>
Lecture 6 Luigi Rombi (1.5 hours)	How to choose a theory and research method, using an empirical quantitative approach

Lecture 7	How to evaluate an academic paper: an editor's perspective.
Andrea Melis	
1 hour	

Reading list

- Aresu, S., Hooghiemstra, R., & Melis, A. (2023). Integration of CSR criteria into executive compensation contracts: a cross-country analysis. Journal of Management, 49(8), 2766-2804.

- Aresu S., Monfardini P., (2023). Oppressed by consumerism: The emancipatory role of household accounting. Critical Perspectives on Accounting, vol. 96, doi.org/10.1016/j.cpa.2022.102552.

- Melis, A., Gaia, S., & Carta, S. (2015). Directors' remuneration: A comparison of Italian and UK non-financial listed firms' disclosure. The British Accounting Review, 47(1), 66-84.

- Melis, A., & Rombi, L. (2021). Country-, firm-, and director-level risk and responsibilities and independent director compensation. Corporate Governance: An International Review, 29(3), 222-251.

- Mura, A. (2023). Reconciling Competing Reporting Objectives Through Deferred Tax Accounts: Evidence on Private Italian Firms. Accounting in Europe, 20(3), 304-338.

- Racis S, Spano A. (2023), Unlocking the Promise of Process Mining: Shaping Perceptions and Impact in the Public Sector, under review for *European Journal of Innovation Management*.