
UNIVERSITI SAINS MALAYSIA

Peperiksaan Kursus Semasa Cuti Panjang
Academic Session 2007/2008

June 2008

ACE460 – Accounting Research
[Penyelidikan Perakaunan]

Duration: 3 hours
[Masa: 3 jam]

Please check that this examination paper consists of **FIVE** pages of printed material before you begin the examination.

*[Sila pastikan bahawa kertas peperiksaan ini mengandungi **LIMA** muka surat yang bercetak sebelum anda memulakan peperiksaan ini].*

Instructions: Answer **ALL** questions.

Arahan: Jawab **SEMUA** soalan.]

Question 1 (20 marks)

Discuss four three paradigms proposed by Chua (1986) in trying to understand how accounting research can be conducted. What is the basis in order to understand the three paradigms? Explain.

Soalan 1 (20 markah)

Bincang tiga paradigma yang dicadangkan oleh Chua (1986) dalam memahami bagaimana penyelidikan perakaunan boleh dilakukan. Apakah asas bagi memahami tiga paradigma berkenaan? Jelaskan.

Question 2 (20 marks)

(a) Explain 4 types measurement and explain what statistics require to analyse each of the type? Give example.

[10 marks]

(b) Explain two types of sampling techniques. What is the basis for choosing the techniques? Give example.

[10 marks]

Soalan 2 (20 markah)

(a) Jelaskan empat jenis pengukuran dan statistik apakah yang perlu untuk menganalisis bagi setiap jenis ukuran tersebut? Beri contoh.

[10 markah]

(b) Jelaskan dua jenis teknik persampelan. Apakah asas untuk memilih teknik berkenaan? Beri contoh.

[10 markah]

Question 3 (30 marks)

A researcher was asked to investigate the effect of budgetary participation, information asymmetry and task uncertainty on budgetary slack. He conducted a preliminary study and literature reviews in order to better understand the phenomenon in four manufacturing companies. He found that the higher the level of involvement of the managers in budget setting, it will reduce the level of involvement in budgetary slack. He also found that information asymmetry between managers will lead to higher in budgetary slack. However, in terms of task uncertainty, he found that the higher the level of uncertainty in their task, the higher the budgetary slack. The researcher also discovered through his interview with the managers in the companies that it is important for managers to be able to detect slack. He also found that there is no difference between male and female managers in the budgetary slack.

Required:

- (i) What is the research problem? Identify the type of variable and the symptoms to solve the research problem. [5 marks]
- (ii) Develop a theoretical framework to show the phenomenon to be investigated and identify the variables. [7 marks]
- (iii) Develop the hypotheses from the theoretical framework that you have identified in requirement (ii) and the above statement. [8 marks]
- (iv) What are the types of scale that would be best able to measure the entire variables? and what are the best statistical techniques to test the hypotheses in requirement (iii)? Explain. [5 marks]
- (v) What is the useful statistical information to explain the relationship or to test the differences as identified in requirement (iv). Explain. [5 marks]

Soalan 3 (30 markah)

Seorang penyelidik diminta untuk menyiasat kesan penyertaan dalam belanjawan, maklumat asimetri dan ketidakpastian tugas ke atas regangan belanjawan. Dia menjalankan kajian awalan dan ulasan karya bagi mendapat kefahaman tentang fenomena di empat syarikat pembuatan. Dia mendapati semakin tinggi penglibatan pengurus dalam penentuan belanjawan, ia akan mengurangkan tahap penglibatan dalam regangan belanjawan. Dia juga mendapati bahawa maklumat asimetri antara pengurus akan membawa kepada peningkatan dalam regangan belanjawan. Walau bagaimanapun, ketidakpastian tugas, didapati semakin tinggi ketidakpastian semakin tinggi tahap penglibatan dalam regangan belanjawan. Penyelidik juga mendapati melalui temuduganya dengan pengurus ialah keupayaan pengurus mengesan regangan. Dia juga mendapati tiada perbezaan didapati antara pengurus lelaki dan wanita dalam melibatkan diri dalam regangan.

Dikehendaki:

- (i) *Apakah masalah penyelidikan? Kenalpasti pembolehubah dan simptom-simptom bagi menyelesaikan masalah berkenaan.*
[5 markah]
- (ii) *Bentuk rangkakerja teoretikal bagi menunjukkan fenomena yang akan diselidiki dan kenalpasti pembolehubah berkenaan.*
[7 markah]
- (iii) *Bentuk hipotesis dari rangka teoretikal yang anda kenalpasti dalam soalan (ii), dan kenyataan di atas.*
[8 markah]
- (iv) *Apakah jenis skala yang terbaik untuk mengukur kesemua pembolehubah dan teknik statistik terbaik untuk menguji hipotesis dalam soalan (iii)?*
[5 markah]
- (v) *Apakah maklumat statistik yang berguna untuk menjelaskan hubungan atau menguji perbezaan dalam soalan (iv). Jelaskan.*
[5 markah]

Question 4 (15 marks)

Explain what is positive accounting theory? Explain the development and what is the basis of using this theory in financial accounting research? Give example.

Soalan 4 (15 markah)

Jelaskan apakah teori perakaunan positif? Bincangkan pembangunan dan asas bagi menggunakan teori ini di dalam penyelidikan perakaunan kewangan? Beri contoh.

Question 5 (15 marks)

Distinguish the differences between financial and management accounting research from behavioural perspective? Discuss the approach and methodological issues related to each of the disciplines. Give examples.

Soalan 5 (15 markah)

Kenalpasti perbezaan antara penyelidikan perakaunan kewangan dan perakaunan pengurusan dari perspektif perlakuan. Bincang pendekatan dan isu metodologi berkaitan dengan setiap disiplin berkenaan. Beri contoh.