

**Book Review****Research Methods in Accounting****Malcolm Smith (2003)****Sage Publications****241 pages****ISBN: 0 7619 7147 5****Reviewed By: Dr. Ratnam Alagiah  
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This is a welcomed, valuable book in accounting, especially for those who may be interested in undertaking research within the discipline. The book contains 11 chapters, neatly categorized to provide an overview of research within accounting, developing the research idea, theory, literature and hypothesis development, and data collection and analysis. Besides this it introduces ethics, experimental, survey, fieldwork and archival research. Chapters 10 and 11 deal with supervision and how to turn research into publications.

Of particular importance is the introduction of two alternative approaches to research to the now widely accepted research methodology of positivism – the interpretive and the critical approaches. Also of importance are the numerous questions that readers should ask of the published articles in accounting journals. Some of these are ‘Why is this article interesting/important? Are the outcomes important? What motivates the authors to write this article now?’

In developing the research idea, chapter 2 walks the reader through identifying the broad area of research, the selection of the topic, the need to decide on the approach to be taken, how to formulate a plan, the need to collect information, the need to analyse data and finally the presentation of the findings.

The chapter also establishes theory, reliability and validity as characteristics of good research in accounting. The importance of this is further expanded to

include construct validity, internal validity and external validity in chapter 3 and of particular importance is the introduction to the choice between alternative methods. Chapter 4 deals with data collection and analysis, chapter 5 with research ethics.

What is perhaps disturbing with chapters 6 and 7 is the uncritical acceptance of experimental and survey research methods, based on the assumption that causal relations between variables are determinable. In reading these, it becomes clear that we are dealing with a text on method and not on methodology.

Chapters 8 deals with Fieldwork which introduces qualitative analysis protocol, grounded theory and verbal protocol analysis. Chapter 9 deals with archival research.

Supervising research is no easy task and chapter 10 deals adequately with the role of the supervisor as well as with the examination process. Turning your research into publication is dealt with in chapter 11 which is a useful guide to publishing your research.

In general this is a welcomed book on research within accounting.

