



**Durham**  
University

Business School

# MSc Accounting

Choosing a research topic

Prof Florian Gebreiter



# Choosing a research topic

Choosing a research topic is a very open-ended task!

Some of you will love this and may already have a topic in mind.

Some of you will find this difficult and intimidating – **don't worry** if you do not have any ideas yet, you have plenty of time to develop some over the course!



# Inspiration for research topics

Your interests!!!

Current affairs

MSc modules

Academic journals

Faculty research topics

Etc.

# Accounting research is a broad field I



## Some examples of research areas in accounting:

Financial accounting

Management accounting

Auditing

Social and environmental accounting

Public sector accounting

Accounting history

Accounting education

Etc.

# Accounting research is a broad field II

You may even be able to integrate some of your non-academic interests into your research

**Exercise** – which one of the following is not a topic that has been published in an academic accounting journal?

- Accounting and pop music
- Accounting and football
- Accounting and cartoons
- Accounting and jokes
- Accounting and drinking
- Accounting and films
- Accounting and film awards

# 3094



# Constructing accounting in the mirror of popular music

Accounting in  
popular music

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## Abstract

**Purpose** – This paper aims to explore how accounting is entwined in the cultural practice of popular music. Particular attention is paid to how the accountant is constricted by artists in art and the role(s) the accountant plays in the artistic narrative. In effect this explores the notion that there is a tension between the notion of the bourgeois world of “the accountant” and the world of “art for art’s sake”.

**Design/methodology/approach** – This paper draws on the cultural theory of Pierre Bourdieu to understand how the character of the accountant is constructed and used by the artist. Particular attention is paid in this respect to the biography and lyrics of the Beatles.

**Findings** – Accounting and accountants play both the hero and the villain. By rejecting the “accountant villain”, the artist identifies with and reinforces artistic purity and credibility. However, in order to achieve the economic benefits and maintain the balance between the “art” and the “money”, the economic prudence of the bourgeois accountant is required (although it might be resented).

**Research limitations/implications** – The analysis focuses on a relatively small range of musicians and is dominated by the biography of the Beatles. A further range of musicians and artists would extend this work. Further research could also be constructed to more fully consider the consumption, rather than just the production, of art and cultural products and performances.

**Originality/value** – This paper is a novel consideration of how accounting stereotypes are constructed and used in the field of artistic creation

**Keywords** Accounting, Music, Beatles, Bourdieu, Culture



# THE APPLICATION OF INTANGIBLE ASSET ACCOUNTING AND DISCRETIONARY POLICY CHOICES IN THE UK FOOTBALL INDUSTRY

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This paper investigates the use of intangible asset accounting and the selection of accounting policies in the football industry, an environment where discretionary choices were available concerning accounting for transfer fees. Additionally, companies in this dynamic and socially influential industry are unique in recognising investments in human resources on the balance sheet. Proxies representing the level of tax costs, equity depletion, underwriter pressure and auditors used are found to have significant associations with policy selection. This contributes to the debate over the role of discretionary choices, particularly regarding the accounting treatment available for intangible assets, in financial reporting.

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# Improving the communication of accounting information through cartoon graphics

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## Introduction

Scant attention has been paid by accounting academics to the question of improving the communicative ability of financial statements and their decision-support role. Libby (1981, p. 101) identifies three available options for the improvement of decision making:

- (1) changing the content or presentation of the available information;
- (2) education of the decision maker; and
- (3) replacing the decision maker with a model.



# Jokes in popular culture: the characterisation of the accountant

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Jokes in  
popular culture:  
the accountant

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## Abstract

**Purpose** – The accountant has been characterised in popular culture as dull and boring. Accounting scholarship consistently describes this stereotype as negative. The purpose of this research is to enhance our understanding of this stereotype by comparing the characterisation of the accountant found in contemporary jokes with a similar characterisation found in *commedia dell'arte*, which is a form of improvisational theatre.

**Design/methodology/approach** – This research employs netnography to identify the stereotype of the accountant portrayed in jokes on social networking sites. To enrich our understanding of the stereotype of the characterisation of the accountant in contemporary jokes, it is compared with the characterisation of *il dottore*, the stock character of the professional man in *commedia dell'arte*.

**Findings** – The characterisation of the accountant in contemporary jokes is consistent with characterisations of the accountant in other areas of popular culture, confirming that the stereotype is widely entrenched in popular culture. Contemporary jokes provide a more detailed characterisation than previously identified in accounting scholarship. Since the stereotype of *il dottore* in *commedia dell'arte* resembles the stereotype of the accountant as portrayed in contemporary jokes, studying

# “How easy can the barley brie”

## Drinking culture and accounting failure at the end of the nineteenth century in Britain

Drinking culture  
and accounting  
failure

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### Abstract

**Purpose** – This paper seeks to extend the development of the historical accounting research agenda further into the area of popular culture. The work examines the discourses that surrounded the drinking of alcohol in nineteenth century Britain and explores how an accounting failure disrupted the tension between the two established competing discourses, leading to a significant impact on UK drinking culture at the end of the nineteenth century.

**Design/methodology/approach** – The paper employs both primary and secondary sources. Secondary sources are used to develop the main themes of the discourses deployed by the temperance societies and the whisky companies. Primary sources derived from the contemporary press are



# Accountant stereotypes in movies distributed in North America in the twentieth century <sup>☆</sup>

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## Abstract

We examine the accountant's image in popular cinema, an influential medium that reflects and shapes social attitudes. After coding 168 characters on 41 characteristics, we use factor analysis to reduce these data to six factors and cluster analysis to identify five stereotypes: Dreamer, Plodder, Eccentric, Hero and Villain. Over time we find an increase in the representation of females, ethnic minorities, CPAs and CAs as movie accountants. Characters with CPAs or CAs are more likely to be Heroes than any other stereotype.

# “And the BAFTA goes to [...]”: the assurance role of the auditor in the film awards ceremony

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## Abstract

**Purpose** – The purpose of this paper is to examine the role of the Official Scrutineer in the annual film awards ceremony of the British Academy of Film and Television Arts (BAFTA), a role currently occupied by the audit firm Deloitte. The case of BAFTA provides an illustrative example of the increasing demand for discretionary assurance services from audit firms (Free *et al.*, 2009), which in turn is reflective of Power’s (1997) “audit society”. It showcases the power of audit as a legitimating tool. The paper seeks to understand the role of the auditor as assurance provider by drawing upon Goffman’s (1959) dramaturgical framework. Viewing the auditor as “performer” and a range of interested stakeholders (BAFTA voting members, sponsors, award winners and industry commentators) as the “audience”, this theoretical lens facilitates insights into the nature of assurance provision.

**Design/methodology/approach** – The paper gathers interview data from within the case organization (BAFTA), its Official Scrutineers (Deloitte), BAFTA voting members, sponsors, award winners and film industry commentators.

**Findings** – Drawing on Goffman’s (1959) work on impression management to inform its theoretical argumentation, the analysis of results from 36 interviews indicates that Deloitte are highly effective in delivering a successful performance to their audience; they convey a very convincing impression of trust and assurance. The paper therefore suggests the importance of performance ritual in the auditor’s role as assurance provider. Additionally, it argues that such a performance may be particularly effective, in the eyes of the audience, when played by a well known audit firm.

**Originality/value** – The paper highlights the expanding territorial scope of assurance provision by

# Lots of support

## Research methods module

Lectures

Seminars

Formative and summative assessment

## Dissertation module

Lectures

Supervisor





# Questions and Answers

Over to you - please ask any questions you may have!





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**Thank you for  
attending**

