METODOLOGIAS DE INVESTIGAÇÃO PARA A AUDITORIA

MSc Degree in Auditing

Code: 25804

Main Scientific Area: Auditing

Lecturer: Sara Alexandra Eira Serra

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 24h Total Workload: 88h

ECTS: 4,0

Objectives

This curricular unit aims to make known to students, the essential aspects of the auditing research methodology. As such, this course unit is intended to:

• Explain the theoretical concepts inherent to scientific knowledge in the auditing area;

• Promote the development of an ethical conscience in auditing research;

• Teach the various stages of the auditing research process, as well as research methods and techniques;

• To make known the formal structure of research work in auditing;

• To make known the rules of reference and bibliographic citation of research work in auditing;

• Disseminate the research carried out in the various areas of the auditing;

• Teach how to plan and prepare a dissertation plan/project/internship in the auditing area;

• Teach to develop a dissertation/ project/ internship, as well as a scientific paper in the auditing area.

Learning Outcomes

At the end of this curricular unit, the student should be able to:

• Choose theme research in auditing and identify your problem;

• Justify the choice of research methodology and paradigm;

• Develop a dissertation/ project/ internship plan in the auditing area;

• Develop and present a scientific paper, dissertation, project and internship report in the auditing area, applied the concepts, theories, and methods taught in the curricular unit;

• Interpret and discuss the results of the research;

• Apply the rules of producing a text and bibliographical reference of research work in auditing.

Course Contents

1 - Fundamentals of methodology

1.1. Definition of concepts

1.2. Science and scientific knowledge

1.3. Scientific work and method

1.4. Auditing research activity

1.5. From theory to methodological practice

1.6. Ethical principles of audit research

2 - Scientific work in auditing

2.1. Auditing research

2.2. Paradigms and theories of auditing research

2.3. Research strategies and research models

2.4. Stages of the auditing research process

2.5. Identification of the theme, problem and research questions in auditing

2.6. Literature revision

2.7. Definition of hypotheses, variables and the sample

2.8. Methods of collecting and analyzing data

2.9. Bibliographic reference standards and writing of research in auditing

2.10. Structure of dissertation, project, internship report and scientific paper

2.11. Preparation and presentation of a dissertation, project and internship plan

Recommended Bibliography

American Psychological Association (APA) (2020). Publication Manual of the American Psychological Association (7th Ed). American Psychological Association.

Bryman, A. (2021). Social Research Methods (6rd Ed). Oxford University: Press Inc.

Correia, A. Mesquita, A. (2014). Mestrados Doutoramentos. Estratégias para a elaboração de trabalhos científicos: o desafio da excelência. Vida Económica (2ª Ed.).

Jonker, J., Morgado, P. Pennink, B. (2018). Metodologia de Investigação em Ciências Económicas: Um guia conciso para estudantes de mestrado e doutoramento. Actual Editora.

Ruas. J. (2022). Manual de Metodologias de Investigação: Como Fazer Propostas de Investigação, Monografias, Dissertações e Teses (2ª Ed). Escolar Editora.

Saunders, M., Thornhill, A. Lewis, P. (2019). Research Methods for Business Students. (8th Ed). Prentice-Hall.

Learning and Teaching Methods

The syllabus contents of this curricular unit seek to provide students with theoretical and methodological skills capable of helping them to construct, interpret and communicate, in a rigorous and scientifically appropriate way, the results of an auditing research process.

For the knowledge of the methodology will be studied the theoretical and conceptual foundations of the scientific methodology, foreseen in chapter 1. The theoretical content exposition classes provide students with information about the usefulness of the auditing research, as well as the necessary procedures for the design, planning, and design of research.

Therefore, Chapter 2 will deal with the preparation of scientific work in auditing, starting with the "state of the art" of the research carried out in the auditing area (point 2.1), as well as the research paradigms and theories in this area (section 2.2). Next, the different methodological questions that the student should consider in the elaboration of scientific work, namely the research strategies and research models in auditing, as well as the phases of the auditing research process (section 2.3 and 2.4). These contents will allow the student to define the research theme in audit, to carry out the literature revision, as well as the collection and processing of data. Being thus able to carry out a dissertation/ project/ internship plan and, in the future, for the preparation and presentation of their dissertation, project or internship report, as well as other scientific works.

Assessment Methods

The evaluation will be done through the performance and presentation of a work, which consists of the dissertation/project/ internship plan in the auditing area. This work should take into account the ability to problematize the theme to be investigated, the presentation and definition of the starting question; the appropriateness of the methodology, as well as the techniques of data collection and treatment that is more adjusted to the research object. The achievement of 10.0 values confers the approval in the curricular unit. Written work represents 90% of the final grade, and presentation represents 10% of the final grade.