

THE GLOBAL MANAGEMENT SERIES

Research Methods for Accounting and Finance

A guide to writing your dissertation

**Audrey Paterson, David Leung, William Jackson,
Robert MacIntosh and Kevin O’Gorman**

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*Firstly ... nothing exists;
secondly ... even if anything exists, it is incomprehensible by man;
thirdly .., even if anything is comprehensible, it is guaranteed to be inexpressible and
incommunicable to one’s neighbour.*

Gorgias 500 BC, quoted in Aristotle, *De Melisso Xenophane Gorgia* 980a:19–20

Acknowledgments

The genesis for this text book arose from the perceived the need for a resource that reflected the broad research interests of faculty members, which could stimulate students' curiosity about research within the accounting and finance disciplines and, at the same time, also provide essential advice and guidance on the research process.

There is an extensive source of accumulated knowledge within the School of Management & Languages at Heriot-Watt University, in the form of both faculty members and PhD students alike. We decided to put this resource to good use by utilising this shared knowledge to produce a textbook that reflects the wide variety of research projects that have been and can be undertaken within the field of accounting and finance, regardless of where you are based in the world. While there were a few stressful moments, the execution of this project has been very collegiate and a lot of fun, and certainly beats working in seclusion!

We owe gratitude to a number of supporters of this project, to whom we wish to give our thanks. First, to our colleagues at Heriot-Watt University, who were badgered for information and advice. Second, to our colleagues at Goodfellow Publishers, who have provided support and advice on the deliverable aspects of this complex project. We are also indebted to Amber Jasmine Jackson for her proofreading and copy-editing of the manuscript and the speed and accuracy of her work. Finally, we would like to thank our families who have provided encouragement, enthusiasm and endless cups of tea throughout the duration of this project.

Audrey, David, William, Robert and Kevin

Biographies

Nana Abena Kwansa is a finance PhD candidate at Heriot-Watt University, Edinburgh. Her research focuses on capital structure of multinational companies and how markets value international growth opportunities. She received a MSc in Finance from University of Strathclyde in 2014 and a Bachelor of Commerce from University of Cape Coast in 2012. Prior to joining the PhD programme she worked for an investment banking firm in Ghana which specialises in debt and equity issue and financial advisory.

Norin Arshed is an Associate Professor and the Programmes Director for Leadership and Organisational Performance suite of postgraduate programmes in the Department of Business Management at Heriot-Watt University. She is an economist by background with professional experience both in the public and private sectors. Her research concentrates on exploring and understanding the enterprise policy process by applying institutional theory as the theoretical lens. She is involved with numerous stakeholders which involve government institutions, think tanks and the private sector.

Nigel Caldwell is a Reader at Heriot Watt School of Management and Languages. He has worked at Bradford, Plymouth and Bath Universities. Prior to his academic career, he worked at a leading UK automotive manufacturer. His research today explores the fields of Operations and Supply Management. Nigel publishes in journals such as *International Journal of Operations & Production Management* and *Industrial Marketing Management*. He has generated research income approaching three quarters of a million pounds from the UK Engineering and Physical Research Council.

Ross Curran is a final year PhD candidate at Heriot-Watt University, Edinburgh, where he is a member of the Intercultural Research Centre. His primary research interests focus on nonprofit marketing and volunteer management practices, as well as authenticity and heritage in tourists' experiential consumption. He has published research in journals including *Nonprofit and Voluntary Sector Quarterly*, *Tourism Management*, and the *International Journal of Tourism Research*.

Mike Danson is Professor of Enterprise Policy at Heriot-Watt University and has worked widely on issues about urban and regional economic development, island and rural economies and enterprises, demographic change, volunteering, Gaelic, microbreweries and poverty. He has published 14 edited books and 250 papers. He has advised parliaments, governments, and such organisations as the OECD, European Commission, Scottish Enterprise. Mike graduated

with the first DLitt from the University of the West of Scotland in 2012. He is Treasurer of the Academy of Social Sciences.

Mercy Denedo is a PhD student in the School of Management and Languages at Heriot-Watt University, Edinburgh. Her research interests focus on interdisciplinary studies on accountability and governance in the context of human rights, corporate social responsibility, counter accountability, stakeholders' engagement and sustainable development. Her current research explores counter accountability, human rights accountability and sustainable development in Africa, especially in Nigeria using a qualitative and interpretive research approach. Additionally, she is a teaching assistant on a number of accounting courses at Heriot-Watt University.

Thomas Farrington is a Post-Doctoral Research Associate in Management and Organisation at Heriot-Watt University. His research examines contemporary issues in business and management through a lens of critical theory. Thomas has taught at South East European University in Tetovo and at the University of Edinburgh, from which he received his doctorate. His work has most recently appeared in the *Journal of American Studies*, *Research in Hospitality Management* and the *Journal of Marketing Management*.

Anees Farrukh is a PhD student in the School of Management and Languages at Heriot-Watt University. His PhD aims to shed light on the accountability of NGOs in Pakistan to address the question of transparency that has emerged with a massive increase of public, international and private funds. The research focal point is the educational crises in Pakistan, with emphasis on the role of NGOs in establishing social justice, change and equality in a society.

Keith Gori is a doctoral researcher in the School of Management and Languages at Heriot-Watt University. His doctoral research engages with Consumer Culture Theory, identity and consumer narratives in the context of the British Home Front during World War Two, and more widely he is interested in consumer culture and marketing history. He teaches on global management and marketing courses in the Department of Business Management.

Emma Hill is a PhD student in the department of Languages and Intercultural Studies at Heriot Watt University. She holds a BA(Hons) in English Studies from the University of Exeter and a MA in English Literary Studies from the University of York. Her current research is focused on the ways in which migrant peoples have themselves heard in both the public and private spheres, particularly with reference to the Somali population in Glasgow. More generally, her interests include topics concerning migration, identity, memory, place and text.

Amber Jasmine Jackson is a freelance proof-reader and copy-editor. Amber holds a MSc in Late Antique, Islamic and Byzantine Studies from the University of Edinburgh and a MA in Classics from the University of Cambridge. She currently operates as International Projects Editor in the International Reversioning team of a company that develops digital educational resources for use in around 60 countries throughout the world, in languages such as Brazilian Portuguese, Slovenian and Malay.

William (Bill) Jackson is Head of the Department of Accounting, Economics and Finance at Heriot-Watt University and holds a PhD from the University of Edinburgh. Bill's research interests are primarily in the history of accounting, particularly where accounting interfaces with medical practice. Other interests are in the more contemporary interface between accounting and medical practice, the history of accounting and popular culture, management accounting practices in non-Anglo-Saxon contexts and the gendering of the accountancy profession.

Darren Jubb is a PhD student at Heriot-Watt University, Edinburgh. His primary research interest is considering the role that accounting plays in shaping popular culture, with a current emphasis on how accounting influences the cultural practice of record production. Darren received an MA Hons in Accountancy from Heriot-Watt University in 2010 before working in professional accountancy practice for a number of years. During this period he qualified as a Chartered Accountant with the Institute of Chartered Accountants Scotland.

Christian König is a PhD student in the School of Management and Languages at Heriot-Watt University, Edinburgh. He is an active member of the Logistics Research Centre and his primary research interests focus on the outsourcing strategies of focal firms and the continuous development of service providers. In his doctoral thesis, he investigates the role of systems integrators in the logistics industry using an exploratory approach. Christian received an MSc in Logistics and Supply Chain Management with distinction from Heriot-Watt University in Edinburgh in 2012.

Anthony Kyiu is a PhD student and tutor in Finance at Heriot Watt University. His research examines how ownership structure affects the reaction of stock prices to corporate information in selected common law African countries. He holds an MSc in Investment Analysis (distinction) from the University of Stirling, UK (2014), and a Bachelor of Commerce from the University of Cape Coast, Ghana (2012). He is also a graduate of the Institute of Chartered Accountants, Ghana and an Associate Fellow of the Higher Education Academy (UK).

David Leung is an Associate Professor in Accounting at Coventry University. David is a qualified accountant and worked as a financial controller and consult-

ant in a number of sectors including biotechnology, printing, financial services, tourism and retail before joining academia. He gained his MBA at Durham University and his MSc. by Research in Science and Technology Studies, and PhD in Social Studies of Finance at the University of Edinburgh. He is the author of *Inside Accounting: The Sociology of Financial Reporting and Auditing*.

Sean Lochrie is an Assistant Professor in Management at Heriot-Watt University, Dubai. His primary research interest focuses on the creation of custodianship behaviours within World Heritage Site management. Recent publications have explored stewardship and local community engagement in World Heritage Site management. He has published research in journals including the *Journal of Marketing Management*, and the *International Journal of Contemporary Hospitality Management*.

Robert MacIntosh is Professor of Strategy and Head of School at Heriot-Watt University. His research focuses on strategy development and organizational change using methods that include ethnography, video diaries and action research. He has consulted extensively with public and private sector organizations and sits on the board of the charity Turning Point Scotland.

Dr Andrew MacLaren is Assistant Professor of Marketing, Heriot-Watt University. His main research interests focus on the service industry and he is also CEO of Vuzii, Scotland's fastest growing technology platform. His outlook is international and he works throughout Europe, the USA, the Middle East and India. He has published widely in the field on multiple topics, contributing in the domains of theory, method and industry practice.

Gavin Maclean is a PhD Student in the School of Management and Languages at Heriot-Watt University. His PhD thesis examines the work of professional musicians in terms of labour process theory and Pierre Bourdieu's theory of practice. More widely he is interested in sociological study of work and employment and 'symbolic' forms of work, particularly cultural production, public sector work and multilingualism in the workplace. He teaches on Human Resource and Critical Approaches to Management courses.

Bridget Efeoghene, Ogharanduku (ACA) is a doctoral student at Heriot Watt University. Her primary research interest focuses on understanding women's experiences within the accountancy profession from a non-western context. She holds an MSc in Accounting and Financial Analysis (Distinction) from Anglia Ruskin University where she was awarded the Anglia Trust Scholarship for graduating as the best international student on the MSc programme. Bridget obtained her Bachelors in Accounting (First Class Honours) from Delta State University Nigeria. She teaches on the Research Methods in Accounting course.

Kevin O’Gorman is Professor of Management and Business History in Heriot-Watt University. He trained in Glasgow, Salamanca and Rome as a philosopher, theologian and historian. His research interests have a dual focus: Origins, history and cultural practices of hospitality, and philosophical, ethical and cultural underpinnings of contemporary management practices. Using a wide range of methodological approaches, he has published over 100 journal articles, books, chapters, and conference papers in business and management.

Angeliki Papachroni is a Research Associate in Strategic Management at Heriot-Watt University. Her research focuses on issues around dual strategies, strategy implementation, paradox management and organizational tensions. She holds a PhD in Strategy and Organizational Ambidexterity from Warwick Business School. Her work on paradoxes and organizational ambidexterity is published in *Journal of Applied Behavioral Science & Human Relations*. Other contributions include strategic teaching case studies on leading companies published in strategy books and chapters on qualitative research published in research methods books.

Audrey Paterson is an Associate Professor in Accounting at Heriot-Watt University and holds a Bcom (Hons), MSc in Social Science Research and a PhD from the University of Edinburgh. Audrey is currently involved in several research networks including the Institute of Public Sector Accounting Research (IPSAR) and is the founder of the Accounting for Society and the Environment (ASE) research network which meets annually. Audrey is currently responsible for the management of the PhD programme within the Department of Accounting, Economics & Finance.

Rodrigo Perez Vega is an Assistant Professor in Marketing in the School of Management and Languages at Heriot-Watt University Dubai Campus. He has experience doing qualitative and quantitative research in online environments. Prior to finishing his PhD, Rodrigo had marketing experience in several digital marketing and brand management roles within FMCG and service industries.

Catherine Porter is an Assistant Professor in the Department of Accountancy, Economics and Finance at Heriot-Watt University. In the past she has been a British Academy Postdoctoral Fellow, and worked for the public sector. She is an economist, specialising in the economics of developing countries. She has been involved in the design and fieldwork of several large-scale quantitative surveys in Ethiopia, India, Peru and Vietnam. Her research involves the statistical analysis of such quantitative surveys to measure poverty.

Stephen Rae is a PhD student in the School of Management and Languages at Heriot-Watt University, Edinburgh. His primary research interests lie in how

and why companies release information. He received an MA in Accounting and Finance in 2010 and an MRes in the same in 2011, both from Heriot-Watt University. He has a further research interest in quantitative methodologies and their uses following an earlier degree in Statistics, awarded in 2007 from the same institution.

James Richards is an Associate Professor in HRM in the School of Languages and Management in Heriot-Watt University, and an Academic Member of the CIPD. James has published research in HRM journals, edited book collections and consultancy-based reports. James' early research projects looked at employee use of social media for misbehaviour and resistance. More recent research looks at hidden disabilities in the workplace and in-work poverty. James is the Research Ethics Officer for the School of Management & Languages.

Roza Sagitova is a PhD student at Heriot-Watt University, Edinburgh. Her research focuses on corporate environmental responsibility. Roza's thesis examines disclosure of greenhouse gas emission information by Russian companies, motivations for environmental activities and motivations for (non) disclosure of this information. Her research combines quantitative and qualitative approaches. Roza is a teaching assistant on the Research Methods course for the Accountancy and Finance disciplines. She holds an MSc in Accounting and Finance with distinction from Heriot-Watt University.

Ahmed Salhin is a PhD student at Heriot-Watt University, Edinburgh. His research interest mainly focuses on behavioural finance and asset pricing. Ahmed's PhD thesis investigates the relationship between investor sentiment and stock returns in the UK. He assists in the teaching of Managing Corporate Value, Financial Market Theory, and Derivatives courses in the Department of Accountancy, Economics and Finance at Heriot-Watt University. Ahmed received a MSc in Finance with distinction from Heriot-Watt University in 2011.

John Sanders is an Associate Professor in Management in the School of Management and Languages at Heriot-Watt University. He teaches strategic management courses to both undergraduate and post-graduate students. In addition, he teaches a small business management course to final year undergraduate students. Strategic fit within a University setting was the subject of his PhD. His past research efforts have focused on Internet portals, website quality, social networks and the market reach of rural small firms in Scotland.

Katherine Sang is an Associate Professor of Management in the Department of Business Management. Using feminist theory, her research examines how gender inequality is maintained in male dominated professions, including the creative industries and academia. In addition, Kate is researching gender and in-work poverty and supervising PhDs exploring organisational culture,

gender and behaviour change. Kate chairs the Feminist and Women's Studies Association UK & Ireland.

Mo Sherif is an Associate Professor of Finance. He received his PhD from the University of Manchester, Manchester Business School, UK. He is an interdisciplinary finance researcher whose initial contributions to the finance literature are in entrepreneurial and behavioural finance, stock trading strategies and asset pricing fields. He is a fellow of the Higher Education Academy in the UK and a member of American Finance Association in the USA. He is currently the Director of Postgraduate Taught Programmes in Finance (AEF) at SML at Heriot-Watt University.

Rafał Sitko is a Ph.D. student in Business and Management at Heriot-Watt University with research interests primarily in diversity management and inclusion. His work focuses on explaining intersections of privilege and oppression in a workplace and their effects on migrants' work experience. Rafał received an MSc from Queen Mary, University of London (2012) and a BA in Psychology and Management (2011) from University of Bradford. During student exchange programs Rafał also studied at Hosei University in Tokyo (2010) and Vrije Universiteit in Amsterdam (2009).

Babak Taheri is an Associate Professor in Marketing at the School of Languages and Management, Heriot-Watt University. His research has a dual focus: 1) unpacking and theorising cultural consumption experiences; 2) services marketing management. He has published over 50 articles, book chapters and conferences papers in these areas. His recent work has appeared in *Annals of Tourism Research*, *Tourism Management*, *Nonprofit and Voluntary Sector Quarterly*, *International Journal of Hospitality Management*, *Journal of Travel & Tourism Marketing*, *Journal of Marketing Management* and *Consumption, Markets & Culture*.

Vera Tens has an engineering degree in Wood science and technology from a German university and an MBA from Edinburgh Napier University. She is currently in the process of finishing her doctoral research at Heriot-Watt University on the subject of future generations in family firms, considering it from a stakeholder perspective. Her general research interests are in family businesses and the implications for practitioners, policy development and education.

Alastair Watson is Assistant Professor of Management in the School of Management and Languages, at Heriot-Watt University Dubai Campus. His primary research interest is the commitment and motivation of staff in the UK hospitality industry, and the application of Goffman's theory of Total Institutions. Other areas of interest include employee and organisational spirituality and commitment, and further understanding people's desire, as opposed to their need, to work.

Nikolaos Valantasis-Kanellos is an Assistant Lecturer in Logistics, in the National Institute for Transport and Logistics, Dublin Institute of Technology. His research draws upon contemporary developments in operations management, and the value creation within business networks. He currently researches the formation of Service led Strategies of ports and intermediaries. Nikolaos received an MSc in Logistics and Supply Chain Management from Heriot-Watt University (with distinction) and a BA in Economic and Regional Development from the Panteion University, Athens.

Lakshman Wimalasena PhD is an Assistant Professor of Management, in the School of Management and Languages, Heriot-Watt University and obtained his PhD in Management also from Heriot-Watt University. He is a graduate in human resource management, and also holds an MBA and a postgraduate diploma in social research methods. His main research interests are the meaning of work, social inequality, diversity, agential reflexivity, habitus and critical issue in human resource management. His doctoral study explores the MoW within a postcolonial society, Sri Lanka.

Lubaina Zakaria is a PhD student at Heriot-Watt University, Edinburgh. Her research interest lies within critical discourse of narrative reporting and specifically focuses on how organisations use symbolic discourse via social media in crisis situation. Lubaina received MSc in International Accounting and Management with distinction from Heriot-Watt University in 2013. Prior to that, she had eight years of working experience with Petronas, a Malaysian oil and gas company.

Preface

The primary purpose of this book is to provide some insights into the practice and experience of doing research. It is aimed primarily at accounting and finance students undertaking research for the first time. The book aims to demystify the research process by providing the novice researcher with a guide through all of the stages of the research process from identifying a research topic to the finished project. The book has adopted an accessible writing style and utilises a variety of methods to carefully link the subject matter and topics. The text is supplemented with appropriate examples and reflective exercises to support your skills and knowledge development. Each chapter includes a useful reference list and suggested further readings. While the book is predominantly targeted at accounting and finance students the subject matter covered is also applicable to interdisciplinary research and is thus suitable for those undertaking a research project in other social science subjects.

The book opens with an exploration of the nature and scope of research within the disciplines of accounting and finance; various aspects of the research process and the more specific skills required when conducting a research project within these subject groups. Following this, we provide some ideas and insights into how to identify a suitable research project and stress the importance of understanding and contextualising your research ideas within prior literatures in order to create a space for your research topic. The research process invariably involves reading and synthesising a large volume of academic literature. In Chapter 3 we highlight the importance of the literature review as the underpinning of the research project. The various approaches to conducting a literature review, the importance of critically analysing the literature and presentation of logical and coherent arguments that relate to your project are emphasised.

While there are some distinct traditions within accounting and finance research, there is no single 'right' way to conduct research. Indeed, as will be exemplified within various chapters of this text book, accounting and finance research has many philosophical traditions, data gathering approaches and methods of analysis. Bearing this in mind, Chapter 4 will arm you with the insights required to choose which type of research you will undertake and with the vocabulary to locate your choice amongst the wider set of available research traditions.

The various areas of accounting and finance research have different traditions for conducting research, which will have a direct impact on the researcher's

choice of data collection method. As such it is necessary to consider a number of factors such as validity, reliability and generalisability of the data intended for use within your research project. These are neatly outlined within Chapter 5.

Two broad approaches to the collection of qualitative data: historical research and the utilisation of the internet and social media as a social research tool are addressed in Chapter 6. Both historical sources and the presence of online resources offer a diverse range of approaches to the collection of data during your research project. However, collecting this material alone does not offer you the opportunity to infer conclusions or answer your research questions. Consideration also has to be given to the appropriateness and suitability of the analytical techniques employed for your study. Thus, Chapter 7 discusses some common approaches to qualitative research methods as outlined in the Methods Map presented in Chapter 4 and the issues that must be considered with their application.

Qualitative research often generates a large amount of data that is of varying quality and usefulness. The process of navigating through this vast amount of data can be overwhelming for even the most experienced researcher. Moreover, interpreting your findings can be time consuming and difficult. Chapter 8 provides a useful guide on how to transcend beyond describing what participants have said or what you have observed or discovered in documents, to actually analysing and engaging with the data. Some of the most common approaches to analysing qualitative data are discussed. Potential challenges you may encounter are highlighted. Suggestions are made where each approach is considered more appropriate for a particular research area or data.

Much of the research conducted within accounting and finance is concerned with analysing and solving problems. These problems come in many forms, can have common features and often include numerical information. It is therefore important that researchers who are interested in researching such problems develop competency in the use of a range of quantitative data gathering and analysis methods. Thus Chapters 9 and 10 focus on methods of collecting quantitative data, and tools for conducting statistical and quantitative analysis.

Research is essentially about the production of knowledge but in the pursuit of generating this knowledge we must also take into consideration that the research community has a responsibility, not just to pursue knowledge or objective truth but also to the subject of their enquiry and its participants. Keeping this in mind, it is therefore important when conducting any research project to review the ethical position regarding your study and to be aware of and adhere to ethical and professional codes of conduct. Ethical issues and research codes of practice are thus outlined in Chapter 11.

For many people, their dissertation or research project represents the largest piece of written work they will have had to produce. Academic writing is quite different to other kinds of writing, however, as with any other form of writing, academic writing also relies on a strong narrative thread. As such sufficient time and effort should be applied to writing up your project as logically, coherently and precisely as possible. Advice on the writing process is therefore provided in Chapter 12.

Finally, while research is often presented as a logical flow, the reality is that as you progress through your project you often have to visit each of the stages more than once triggering the need to reflect and refine your thoughts and interpretations on the associated issues along the way. Whilst you may feel anxious about the prospect of conducting a research project, the advice and examples used in this book will help you to break this large piece of work down into a set of interrelated tasks in a way that will also allow you to bring them back together into a coherent whole. Having set the scene, you are now ready to work your way through the book gathering skills, techniques and insights as you go.

We wish you luck and enjoyment on your research journey!

Audrey, David, William, Robert and Kevin