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| Course Details |
| Code | **Academic Year** | **Semester** |
| BE001 | 2021-2022 |  |
| Title | **T** | **A** | **L** | **ECTS** |
| Accounting Theory |  |  | 0 | 10 |
|  |
| Language | English |
| Level | **Master** |  | **Doctorate** | **X** |
| Department / Program | PhD in Business and Economics |
| Forms of Teaching and Learning | Face-to-Face |
| Course Type | **Compulsory** |  | **Elective** | **X** |
| Objectives | This course provides students with an introduction to advanced accounting theory. The purpose and structure of various accounting standards are compared and discussed with the goal of developing alternative methods based on the principles of usefulness, suitability, reliability, comparability, and consistency. |
| Content | Company Types, Individuals and Capital Reactions, Company Mergers, International Financial Reporting Standards. |
| Prerequisites |  |
| Coordinator |  |
| Lecturer(s) |  |
| Assistant(s) |  |
| Work Placement |  |
| Recommended or Required Reading |
| Books / Lecture Notes | Accounting Theory, Ahmed Raihi-Belkaoui, Cengage Learning EMEA, 2004. |
| Other Sources |  |
| Additional Course Material |
| Documents |  |
| Assignments |  |
| Exams |  |
| Course Composition |
| Social Sciences |  | 20% |
| Educational Sciences |  | % |
| Natural Sciences |  | % |
| Health Sciences |  | % |
| Expert Knowledge |  | 80% |
| Assessment |
| Activity | **Count** | **Percentage (%)** |
| Midterm Exam | 1 | 40 |
| Quiz |  |  |
| Assignments |  |  |
| Attendance |  |  |
| Recitations |  |  |
| Projects |  |  |
| Final Exam | 1 | 60 |
| Total | **100** |
| ECTS Points and Work Load |
| Activity | **Count** | **Duration** | **Work Load (Hours)** |
| Lectures | 14 | 6 | 84 |
| Self-Study | 1 | 20 | 20 |
| Assignments | 2 | 43 | 86 |
| Presentation / Seminar Preparation |  |  |  |
| Midterm Exam | 1 | 30 | 30 |
| Recitations |  |  |  |
| Laboratory |  |  |  |
| Projects |  |  |  |
| Final Exam | 1 | 60 | 60 |
| Total Work Load | **280** |
| ECTS Points (Total Work Load / 28)  | **10** |
| Course Learning Outcomes |
| 1 | Understand the role of accounting and auditing in free market economy. |
| 2 | Understand the theoretical basis based on academic literature. |
| 3 | Gain knowledge of the main themes and methodologies of contemporary empirical research in financial accounting. |
| 4 | Gain the ability to do accounting researches. |
| 5 | Gain the ability to design effective and ethical research to identify gaps between accounting and its subfields. |
| Weekly Content |
| 1 | Introduction to Financial Accounting Theory |
| 2 | Financial Reporting Environment |
| 3 | Legal regulations |
| 4 | International Accounting |
| 5 | Normative Accounting Theories |
| 6 | Conceptual Framework Projects |
| 7 | Positive Accounting Theory |
| 8 | System Oriented Theories |
| 9 | Midterm |
| 10 | Integration of Social and Environmental Factors |
| 11 | Reaction of Capital Markets |
| 12 | Reaction of Individuals: Behavioral Research |
| 13 | Critical Perspectives in Accounting |
| 14 | Research Methods in Accounting |
| 15 | Research Methods in Accounting |
| Contribution of Learning Outcomes to Program Objectives (1-5) |
| CLO | **P1** | **P2** | **P3** |
| 1 | 4 | 4 | 5 |
| 2 | 4 | 4 | 3 |
| 3 | 3 | 4 | 4 |
| 4 | 3 | 5 | 2 |
| 5 | 3 | 5 | 3 |
| Contribution Level | 1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High |
|  |
| Compiled by: |  |
| Date of Compilation: |  |