**Accounting Theory**

Business Administration 421

Section: D100

Term: 1999 Fall

Instructor: Dr. D. Finley

Office:  WMX 3365

Phone:  291-4604

Discussion Topics: Course Objectives:


- examine what is meant by the term "theory" and in particular what is "accounting theory".

- consider various models of accounting including replacement costs, historical costs, constant dollar accounting and discounted cash flows.

- examine how these models will aid in solving contemporary problems in accounting.

- familiarize students with accounting literature and the use of the library.

- introduce students to group presentations and discussions of the assigned material.


Course Organization:


The course will be run on a seminar/discussion basis.  To ensure discussion and student participation, all seminars will be run by group presentations.  Each group will be responsible for at least two, and possibly three, 3 hour seminars, depending on class size.


A detailed course outline will be provided at the first seminar.  Please be aware that this course entails from nine to twelve hours of work per week outside of class time.

Grading: 25% Group presentations


25% Research Assignment


50% Final Exam


100%

Required Texts: Accounting Standards Authority of Canada; Conceptual Framework for Financial Reporting:  1987.

**Accounting Theory**

Kam; Accounting Theory, 2nd ed, Wiley & Sons:  1990.

Recommended Texts:

Materials/Supplies: Some articles and readings required will be available for sale from the SFU Bookstore.


Additional required readings will be on reserve in the WAC Bennett Library.

Prerequisite/Corequisite: Prerequisites:


BUS 321, BUS 207 or ECON 301; 60 credit hours.

Notes: ALL READINGS AND ASSIGNMENTS MUST BE COMPLETED PRIOR TO EACH SEMINAR.


Revised Sept 15/99:  Please note texts added.

This outline is derived from a course outline repository database that was maintained by SFU Student Services and the University's IT Services Department. The database was retired in 2014 and the data migrated to SFU Archives in 2015.