

Accounting Theory

Business Administration 421

Section: D100

Term: 1999 Spring

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

Recommended Texts:

Accounting Theory

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

Prerequisite/Corequisite: Prerequisites

BUS 321; 60 credit hours.

Notes: All Readings and Assignments Must be Completed Prior to Each Seminar.

Assigned readings for the first seminar are:

Kam: Chapters 1 and 2, pp. 1-62, and the article by Murphy in the readings package.

ATTENDANCE AT THE FIRST SEMINAR IS MANDATORY

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.