

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 731	Accounting Theory	1	3	0	0	3	7
Prerequisites							
Admission Requirements							
Language of Instruction	Turkish						
Course Type	Elective						
Course Level	Doctoral Degree						
Objective	<p>This doctoral course focuses on the accounting theory as well as the fundamentals and the methodologies of financial accounting research.</p> <ol style="list-style-type: none"> <li>1. Introduction to financial accounting theory</li> <li>2. The financial reporting environment</li> <li>3. The regulation of financial accounting</li> <li>4. International accounting</li> <li>5. Normative theories of accounting: The case of accounting for changing prices</li> <li>6. The conceptual framework projects</li> <li>7. Positive accounting theory</li> <li>8. Unregulated corporate reporting decisions: Considerations of systems oriented theories</li> <li>9. Extended systems of accounting: The incorporation of social and environmental factors within external reporting</li> <li>10. Reactions of capital markets to financial reporting</li> <li>11. Reactions of individuals to financial reporting: An examination of behavioural research</li> <li>12. Critical Perspective of Accounting</li> <li>13. Research Methods in Accounting</li> </ol>						
Content	<p>Deegan Craig and Jeffrey Unerman. Financial Accounting Theory, European edition, Mc Graw Hill, 2006.</p> <p>Mathews, M.R. and Perera, M.H.B., Accounting Theory and development, Chapman &amp; Hall London, 1991.</p>						
References	<p>Riahi-Belkaoui, Ahmed, Accounting Theory, Fifth Edition, Thomson, 2007.</p> <p>Scott, William S., Financial Accounting Theory, fifth edition, Pearson, Toronto, 2009.</p>						

## Theory Topics

Week	Weekly Contents
1	1. Introduction to financial accounting theory
2	The financial reporting environment
3	The regulation of financial accounting
4	International accounting
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