

Content

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|-------------------|----------|--------|----------|-----|--------|------|
| GE 731 | Accounting Theory | 1 | 3 | 0 | 0 | 3 | 7 |

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| Prerequisites | |
| Admission Requirements | |

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| Language of Instruction | Turkish |
| Course Type | Elective |
| Course Level | Doctoral Degree |
| Objective | This doctoral course focuses on the accounting theory as well as the fundamentals and the methodologies of financial accounting research. |
| Content | <ol style="list-style-type: none">1. Introduction to financial accounting theory2. The financial reporting environment3. The regulation of financial accounting4. International accounting5. Normative theories of accounting: The case of accounting for changing prices6. The conceptual framework projects7. Positive accounting theory8. Unregulated corporate reporting decisions: Considerations of systems oriented theories9. Extended systems of accounting: The incorporation of social and environmental factors within external reporting10. Reactions of capital markets to financial reporting11. Reactions of individuals to financial reporting: An examination of behavioural research12. Critical Perspective of Accounting13. Research Methods in Accounting |
| References | <p>Deegan Craig and Jeffrey Unerman. Financial Accounting Theory, International Edition, Mc Graw Hill, 2011.</p> <p>Kothari, S.P. (2001) Capital Market Research in Accounting. Journal of Accounting and Economics, 31, 105-231.</p> <p>Mathews, M.R. and Perera, M.H.B., Accounting Theory and Development, Chapman & Hall, London, 1991.</p> <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 |
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| 1 | 1. Introduction to financial accounting theory |
| 2 | The financial reporting environment |
| 3 | The regulation of financial accounting |
| 4 | International accounting |
| 5 | Normative theories of accounting: The case of accounting for changing prices |
| 6 | The conceptual framework projects |
| 7 | Positive accounting theory |

| Week | Weekly Contents |
|------|---|
| 8 | Unregulated corporate reporting decisions: Considerations of systems oriented theories |
| 9 | Extended systems of accounting: The incorporation of social and environmental factors within external reporting |
| 10 | Reactions of capital markets to financial reporting |
| 11 | Reactions of individuals to financial reporting: An examination of behavioural research |
| 12 | Critical Perspective of Accounting |
| 13 | Research Methods in Accounting |
| 14 | Research Methods in Accounting |