

Content

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 This doctoral course focuses on the accounting theory as well as the fundamentals and the methodologies of financial accounting research.

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
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

Content

Deegan Craig and Jeffrey Unerman. Financial Accounting Theory, International Edition, Mc Graw Hill, 2011.

Kothari, S.P. (2001) Capital Market Research in Accounting. Journal of Accounting and Economics, 31, 105-231.

References

Mathews, M.R. and Perera, M.H.B., Accounting Theory and Development, Chapman & Hall, London, 1991.

Riahi-Belkaoui, Ahmed, Accounting Theory, Fifth Edition, Thomson, 2007.

Scott, William S., Financial Accounting Theory, fifth edition, Pearson, Toronto, 2009.

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
5	Normative theories of accounting: The case of accounting for changing prices
6	The conceptual framework projects
7	Positive accounting theory
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