**Course Code** Course Name Semester Theory Practice Lab Credit ECTS 0 GE 731 Accounting Theory 3 3 Prerequisites Admission Requirements Turkish Language of Instruction Course Type Elective Course Level Doctoral Degree This doctoral course focuses on the accounting theory as well as the fundamentals and the methodologies of financial Objective 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 Content 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 Deegan Craig and Jeffrey Unerman. Financial Accounting Theory, European edition, Mc Graw Hill, 2006. Mathews, M.R. and Perera, M.H.B., Accounting Theory and development, Chapman & HallLondon, 1991. References

Riahi-Belkaoui, Ahmed, Accounting Theory, Fifth Edition,

Thomson, 2007.

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

## Theory Topics

Week

## 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 The conceptual framework projects 6 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

**Weekly Contents**