



If Revision, Section(s)  
Revised:

**C:** ACCT 4850      **D:** Accounting Theory      **E:** 3

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	Subject & Course No.	Descriptive Title	Semester Credits
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**F:** Calendar Description:

This course will provide

**M:** Course Objectives / Learning Outcomes

At the end of the course, the successful student should be able to:

1. describe various theories that underlie financial accounting and reporting;
2. explain the impact of the current system of financial accounting and reporting;
3. explain the impact of financial accounting and reporting on securities markets;
4. explain game and agency theory and their implications for accounting;
5. explain the criteria, and the economic and political issues involved in the standard setting process;
6. demonstrate awareness of ethical and professional standards and responsibilities of financial management professionals.

**Q:** Means of Assessment

Assignments/projects/cases/tests	20-30%
Midterm examination	30-40%
Final examination	<u>30-40%</u>
	100%

STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.

Prior Learning Assessment and Recognition: specify whether course is open for PLAR

No.

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Course Designer(s): **Elizabeth Hicks**

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Education Council / Curriculum Committee  
Representative

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