

EFFECTIVE: MAY, 2008 CURRICULUM GUIDELINES

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A.	. Division:		Education		Eff	Effective Date:		May, 2008		
В.	Department / Program Area:		Commerce & Business Admi BBA Degree		Revision		X	New Course		
						Revision, Section(s) vised:		P, Q		
				Date of Current Revision:			September 2007			
C:	ACCT 4850 D		D:	Accounting Theory			E :	3		
	Subject & Course No.				Descriptive Title			Semester Credits		
F:	Calendar Description: This course will provide students with a critical examination of problem areas of current interest in financial accounting theory. Practical and theoretical problems of the present value model, historical costs, decision usefulness, portfolio risk, efficient securities markets, fair-value-oriented standards with application to traditional accounting, positive accounting theory, game and agency theory, executive compensation and earnings management will be examined. Economic and political issues and criteria related to standard setting, in Canada, the U.S., and internationally, will also be discussed, as well as the contribution of economics, finance and other disciplines to accounting theory.									
G:					Н:	Course Prerequisites	:			

ACCT 2310 with a grade of "C" or better, AND ACCT 2410 with a grade of "C" or

Q:	Means of Assessment				
	Assignments/projects/cases/tests	30%			
	Midterm examination	35%			
	Final examination	<u>35%</u>			
		100%			
	STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION				
	TO OBTAIN CREDIT FOR THE COURSE.				
	Drior Learning Assessment and Decognition; specify whether course is open for DLAD				
	Prior Learning Assessment and Recognition: specify whether course is open for PLAR				
	No.				
Course Designer(s): Elizabeth Hicks		Education Council / Curriculum Committee Representative			
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Dean /	Director: Rosilyn Coulson	Registrar: Trish Angus			

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