

Business Administration

Course Number: **BUAD 359**

Course Title: **ACCOUNTING THEORY**

Credits: 3

Calendar Description: This course emphasizes theory relevant to financial accounting and

Course Schedule

Date		Topic	Textbook
Week of:		Tues., Jan. 3 Classes begin for all academic programs Mon., Feb. 13 Family Day - No classes Tues., Feb. 14 to Fri., Feb. 17, Mid-semester break - No classes Mon., Apr. 10 Last day of regularly-scheduled classes Wed., Apr. 12 to Wed., Apr. 26 Final exam period* *Fri., Apr. 14 to Mon., Apr. 17 Easter - No exams	
Jan	3-6	Introduction	Ch 1
	9-13	Accounting Under Ideal Conditions	Ch 2
	16-20	Decision Usefulness	Ch 3
	23-27	Efficient Capital Markets	Ch 4
Jan Feb	30-3	Information Perspective	Ch 5
Feb	6-10	Mid-term Exam #1 (Chapters 1 to 5) Measurement Perspective	Ch 6
	13-17	READING BREAK (no classes)	
	20-24	Measurement Perspective	Ch 6
Feb Mar	27-3	Measurement Theory Applications	Ch 7
Mar	6-10	Efficient Contracting Theory	Ch 8
	13-17	Mid-term Exam #2 (Ch 6,7,8) An Analysis of Conflict	Ch 9
	20-24	Executive Compensation	Ch 10
	27-31	Earnings Management	Ch 11
Apr	3-7	Standard Setting	Ch 12, 13
Apr	12-26	Final Exam Period	

