

## **EFFECTIVE: MAY, 2008 CURRICULUM GUIDELINES**

11-11		¥								
A.	Division:		Education		Eff	Effective Date:		May, 2008		
В.	Department / Program Area:		Commerce & Business Admi BBA Degree		Revision X		X	New Course		
						Revision, Section(s) vised:		P, Q		
				Date of Current Revision:			September 2007			
C:	1	ACCT 4	4850	D:	Accor	unting Theory		<b>E</b> :	3	
	Subject & Course No.				Descrip	otive Title		Semest	er Credit	S
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.					
	Prior Learning Assessment and Recognition: specify whether course is open for PLAR					
	No.					
Cours	e Designer(s): Elizabeth Hicks	Education Council / Curriculum Committee Representative				
Dean	/ Director: Rosilyn Coulson	Registrar: Trish Angus				

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