Advanced Financial Accounting
Fall 2013
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Office Hour:
Thursday 2:00-5:00 PM
Syllabus

I. Objective

Recent advances in quantitative methods, the behavioral sciences, and information technology are influencing the research in accounting theory. The objective of this course is (1) to introduce the evolution of modern accounting theory; (2) to provide students with fundamental research methodology; and (3) to encourage students to investigate current accounting issues.


Sessions

1. How to make Presentation.
2. Chapter 1. Introduction.
3. Chapter 2. Accounting under idea conditions.
4. Chapter 3. The decision usefulness approach to financial reporting.
5. Chapter 4. Efficient securities markets.
6. Chapter 5. The information approach to decision usefulness.
7. Chapter 6. The measurement approach to decision usefulness.
8. Chapter 7. Measurement application


17. Final Exam.

Your grade will be based on the followings:
1. Class participation  20%
2. Midterm Exam.      40%
3. Final Exam.         40%
Total               100%