

Advanced Accounting Theory and Policy

Advanced accounting and auditing policy-making (including politicisation, standard-setting and conceptual frameworks), the history of accounting theories and some advanced theory topics. The UK and US business context dominates, although there is also discussion of international issues.

Learning Outcomes

By the end of this course students should at least be able to describe and critically evaluate the following:

- the institutional frameworks of policy-making in the UK and US
- the history of accounting theorising in the UK and US in the twentieth century
- the major theories of policy-making, both normative and positive theories
- the roles of conceptual frameworks
- the roles of international accounting and auditing standards.

Assessment

3 hr written examination