

## 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