

## Advanced Accounting Theory and Policy

Accounting and Finance, Business School

College of Social Sciences

### Details

**Code** 03004

**Level of study** Third/Final year

**Credit value** 10

**Semester** 2

**Pre-requisite modules** 07 12569

### Module description

Advanced accounting theory and policy examines, in a business context and primarily in the IASB and US contexts, policy-making, the forms of theorising in financial accounting, politicisation, conceptual framework projects, and market-based research.

### Teaching and learning methods

One two-hour lecture per week