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| **Doctoral Programme** **Course Unit Outline 2020/21** |
| **Unit code:**  | **BMAN80271** |
| **Title:** | **Advanced Financial Accounting Theory** |
| **Credit value:** | 15 |
| **Semester:** | 1 |
| **Course Coordinator** **contact details:** | Norm Strong, Room 5.010, norman.strong@manchester.ac.uk |
| **Other staff involved contact details:** | George Voulgaris (georgios.voulgaris@manchester.ac.uk) |
| **Pre-requisites****Co-requisites****Dependent course units****Restrictions** | Students should normally have a first degree that includes subjects in accounting and training in economics |
| **Aims** |
| The course covers key theoretical areas of financial accounting research. It provides a crucial link to the literature for students seeking to strengthen the theoretical foundations of their empirical research. The underlying perspective is an economic one and implicitly assumes a stock market setting defines the corporate financial information environment.  |
| **Objectives (Learning outcomes)** |
| *On completion of this unit successful students will be able to:* By the end of the course, students will be able to understand four fundamental theoretical areas that underpin research in financial accounting, namely mandatory financial disclosure, voluntary financial disclosure, the politics of accounting regulation, and agency and contracting theory.  |
| **Syllabus content** |
| The course covers five topics as follows:The social value of (mandatory) financial disclosureVoluntary financial disclosureCorporate valuation modelsThe politics of accounting regulationAgency theory and accounting research |
| **Methods of delivery** |
| **Lectures** | 8 weeks of 3-hour sessions |
| **Seminar/Tutorial/Workshop/Lab Hours** | None |
| **Independent Study** | 126 |
| **Total Study Hours** | 150 |
| **Reading List** |
| We provide detailed reading during the course. |
| **Assessment** |

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| **Mode of Assessment** | **Length required** | **Weighting within unit** |
| Write a term paper that summarizes and demonstrates your knowledge and understanding of each of the four topics from the course. Students must submit their coursework via Blackboard/Turnitin by **12pm on Friday, 8 January 2021** | 8 pages maximum | 100% |
| **Resits**: Coursework |  |  |

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| **Feedback methods** |
| We provide written, formative and summative feedback on the term paper within 15 working days of the submission deadline. **Feedback from students**The main channel is via the course unit survey on Blackboard. We also encourage students to provide feedback, verbally or in writing by email, to the course lecturers.  |