

Accounting Theory and Conceptual Framework Applied Research

GS/MSMG 6160
Winter 2025

Course Information

Course Instructor: Taslima Nasreen
E-mail: nasreenr@yorku.ca
Phone: email preferred
Office Hours & Location: Saturday, 12:30
to 1:30 pm (via Zoom meeting)

Course Time & Days: Mon 4 to 7 pm
Class Location: MK 4050
Course eClass site: TBA

Land Acknowledgment

York University recognizes that many Indigenous Nations have longstanding relationships with the territories upon which York University campuses are located that precede the establishment of York University. York University acknowledges its presence on the traditional territory of many Indigenous Nations. The area known as Tkaronto has been care taken by the Anishinabek Nation, the Haudenosaunee Confederacy, and the Huron-Wendat. It is now home to many First Nation, Inuit, and Métis communities. We acknowledge the current treaty holders, the Mississaugas of the Credit First Nation. This territory is subject of the Dish with One Spoon Wampum Belt Covenant, an agreement to peaceably share and care for the Great Lakes region ([LA&PS Land Acknowledgement](#)).

Course Overview

Course Description

Examines the nature of accounting, accounting theory and the extent to which it applies to current accounting practice as well as certain contemporary issues in accounting. The preparation of paper-critique/case-analysis reports is also required. Prerequisites: A statistics course that covers multiple regression techniques. Students are personally responsible to ensure that they have the required prerequisites as stated in the course outline or in the course calendar. Students who do not have the prerequisites are at risk of being dropped from the course at any time during the course. The school will not be responsible for refunds resulting from

students being dropped from a course due to a lack of the appropriate prerequisites. *Students are personally responsible to ensure that they have the required prerequisites as stated in the course outline or in the course calendar. Students who do not have the prerequisites are at risk of being dropped from the course at any time during the course. The school will not be responsible for refunds resulting from students being dropped from a course due to a lack of the appropriate prerequisites.*

Required Course Materials

Course Text / Readings

William Scott & Patricia O'Brien, "Financial Accounting Theory," 8th Edition, Pearson Canada. (Do not use previous editions)

Selected readings: Additional readings will be posted on the course website.

Course Learning Objectives

The primary objective of this course is to increase students' awareness and understanding of contemporary financial accounting theories, and to provide students with useful conceptual tools to guide analysis and make decisions related to financial reporting in real business world.

By the end of this course, students will be able to:

1. develop a depth and breadth in various accounting theories that are commonly used in accounting and related research.
2. formulate a thoughtful and critical appreciation of the nature and scope of current accounting practice and find the rationale for changed accounting practices.
3. develop a thorough and critical consciousness of contemporary financial accounting and reporting environment from the perspective of both internal and external users.
4. associate the importance of informativeness from the stance of both internal and external users, and also develop an understanding of how the financial statements information are used in the decision-making process of different constituencies.
5. interpret the financial statements as a source of information rather than a compilation of numeracy.
6. relate and apply various accounting valuation concepts and standards in the real-life business scenario.
7. comprehend the importance of accounting research findings and have an understanding of how these research findings are contributing toward the changed accounting practice to enhance user decision usefulness.

This course emphasizes the development of communication, critical thinking, problem solving, and teamwork skills that help equip students with the capacity to successfully navigate financial accounting issues in a globalized economy.

Course Format and Organization

The course is offered on-campus in-class format (LECT). There will be a three-hour lecture each week. The lecture is scheduled each **Monday, from 4 to 7 pm at MK 4050**. The lecture heavily concentrates on each weekly coverage mentioned in the weekly schedule. Students are strongly encouraged to attend the weekly lecture to reinforce the chance of completing this course with a decent grade.

In addition to the weekly lecture meeting, your professor can be reached out during office hours each **Saturday from 12:30 to 1:30 pm** via Zoom link. The office hour Zoom link is available on the course eClass.

Technical Requirements

Several platforms will be used in this course (e.g., eClass, Zoom, etc.) through which students will interact with the course materials, the course director/TA, as well as with one another.

Using Zoom

Students shall note the following:

- Zoom is hosted on servers in the United States and Canada. Recordings done since May 4, 2022, are stored in Canada. For more information, please refer to the notes on [Zoom Privacy and Security](#) provided by Information Security at York.
- If you have privacy concerns about your data, provide only your first name or a nickname when you join a session.
- The system is configured in a way that all participants are automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it.

Here are some useful links for student computing information, resources, and help:

- [Student Guide to eClass](#)
- [Zoom@YorkU Best Practices](#)
- [Zoom@YorkU User Reference Guide](#)
- [Student Guide to eLearning at York University](#)

To determine Internet connection and speed, there are online tests, such as [Speedtest](#), that can be run. If you need technical assistance, please consult the [University Information Technology \(UIT\) Student Services](#) web page. For more specific assistance, please write to askit@yorku.ca.

Course Communication Plan and Office Hours

- Throughout the term, the eClass announcement would serve as a primary medium of communicate with students. Students need to ready any posted announcement with due care.
- There will be weekly class discussion forums on selected topics to encourage and engage students in some contemporary and controversial accounting topics. The topic will be posted at the beginning of each week.
- Please use email/ eClass instant message/weekly office hour to ask questions about the course and course materials.

Course Evaluation

Assessment	Due Date	Weight %	Course Learning Outcome
Individual Participation: Class attendance and participation	Jan to April	5%	LO 2
Assignments (5 submissions with 5% each)	Jan to April	25%	LO 1, 2, 3, 4, 5, & 7
Weekly reflection writing on seminal articles, contemporary issues, and chapter prompts	Jan to April	20%	
Midterm Exam	Feb 24	25%	LO 1, 2, 3, 4, 5, & 7
Term Project (in a group of 2)	Apr 04	25%	LO 6
		100%	

Assessment Descriptions

Individual Participation (5%): This course encourages students to raise questions and comment on materials taught in the course. Students could demonstrate their engagement in the course by asking questions or making comments during class and through emails. The grade will be based on the participation quantity and quality.

Assignments (Turnitin enabled submission) (25%): Homework assignments will be from end-of-chapter problems. You can find the assignment from the 'list of

weekly assignment questions' posted in the general section of the course eClass site. The solutions will be posted after the homework due date, which is set for Tuesday at 11:59 pm. Refer to the Weekly Timetable for specific due dates on page 5. You are expected to make 5 submissions, each worth 5% marks. To finish your assignment, you are expected to take all reasonable steps to ensure that the required reading and writing are complete. Late submission will result in a 1-mark penalty every 24 hours for each homework.

Weekly reflection writing (20%)

Each week some writing prompts will be posted by the instruction on the eClass class discussion forum. Students are expected to write reflection almost on a weekly basis. Throughout the term, total 10 prompts will be posted each worth of 2%.

Midterm: There is one timed and closed-book midterm exam (see 'Weekly Timetable' on the following page). The midterm is a two-hour exam covering chapters starting from Week 1 to Week 5 (i.e., Ch1-7). Students who miss the midterm should contact the professor within 48 hours, and the professor will arrange a replacement of the midterm exam at the professor's discretion.

Term Project (in a group of 2): The group project will be assigned in end-February when we have a more stable class size. Group members will be assigned on a random basis. Each group will be given a project, and you need to apply what you learned from the course to finish the project. Note that I reserve the right to adjust group members when the situation becomes necessary. If this happens, a lottery system will be used.

Plagiarism

Important Dates

- The last day to enroll without instructor permission: Monday, January 20, 2025.
- Online Registration ends for Winter [WI25] term: Monday, January 27, 2025.
- The last day to enroll with instructor permission: Friday, January 31, 2025 (Note: Such permission would only be allowed in rare cases)
- Last day to drop the course without receiving a grade: Friday, March 14, 2025.

Grading

The grading scheme for this course conforms to the 9-point system used in undergraduate programs at York University. For a full description of the York grading system, visit the York University [Academic Calendar](#).

GRADE	GRADE POINT	PERCENT RANGE	DESCRIPTION
A+	9	90-100	Exceptional
A	8	80-89	Excellent
B+	7	75-79	Very Good
B	6	70-74	Good
C+	5	65-69	Competent
C	4	60-64	Fairly Competent
D+	3	55-59	Passing
D	2	50-54	Marginally Passing
E	1	(marginally below 50%)	Marginally Failing
F	0	(below 50%)	Failing

How to Use Citations

The work you submit should be your original work (less than 10 percent level of similarity) and reflect your own critical thinking. Once detected, plagiarism or any other form of violation of academic honesty will result in a grade of ZERO either for your individual grade component or your course grade, depending on the nature of the violation. At the same time, the student(s) will be reported to the Dean's Office to keep a written record. Note that it is effortless for modern technology to detect plagiarism, whether you are copying from your classmates or other sources. The University has software designed for this purpose. Consult with the following options available at the University.

- [SPARK Student Papers & Academic Research Kit](#)
- [Drop-in Research Support](#), YorkU Libraries
- [Writing Centre](#)
- [ESL Open Learning Centre](#)

Students are not permitted to use generative artificial intelligence (AI) in this course. Submitting any work created through the use of generative AI tools will be

considered a violation of York University's [*Senate Policy on Academic Honesty*](#). If you do not know whether an online resource or tool can be used in this course, please contact your instructor for guidance. For more information, please review [AI Technology & Academic Integrity: Information for Students](#)

Course Schedule: Weekly Lecture, Readings and Activities

Week	Date	Weekly lecture: Monday, 4 to 7 pm	Homework Assignments (Due on selected Mondays at 11:59pm)
1	Jan 6	Intro to the course; Ch1-Introduction	No Assignment this week
2	Jan 13	Ch 2-Accounting Under Ideal Conditions Ch 3-The Decision-usefulness Approach	No Assignment this week
3	Jan 20	Ch 4-Efficient Securities Markets	Ch2&3 assignment due
4	Jan 27	Ch 5- The Value Relevance of Accounting	No Assignment this week
5	Feb 3	Ch 6- The Valuation Approach to Decision Usefulness	Ch 4&5 Assignment due
6	Feb 10	Ch 7-Valuation Applications	No Assignment this week
7	Feb 17	NO CLASS -Reading Week & Family Day	
8	Feb 24	Midterm Exam (Ch 1 to Ch 7) Time:	On Campus
9	Mar 3	Ch 8- Efficient Contracting Theory and Accounting	Ch 6&7 assignment due
10	Mar 10	Ch 9- An Analysis of Conflict	No Assignment this week
11	Mar 17	Ch 10- Executive Compensation	Ch8 and 9 assignments due
12	Mar 24	Ch 11 -Earnings Management	No Assignment this week
13	Mar 31	Ch 12 -Standard Setting: Economic Issues Ch 13-Standard Setting: Political Issues	Ch10 &11 Assignment due
14	April 4	Term Project: due 11:59 pm eClass submission box	

- Note: A pre-recorded lecture and PowerPoint slides will be posted on the eClass at least one week before the scheduled brief lecture.

List of Homework and Group Assignments and Respective Due Dates:

Week	Date	# Of the Homework Assignments	Homework (Due on Monday at 11:59pm)
3	January 20	Homework Assignment 1	Ch 2: Q 15 (p.62), Q 26 (p.68) Ch 3: Q 4 (p. 107), Q 9 (109)
5	February 03	Homework Assignment 2	Ch 4: Q6 (p.146), Q13 (p. 148) Ch 5: Q12 (p.181), Q 17 (p.184)
9	March 3	Homework Assignment 3	Ch 6: Q3 (p.241), Q9 (p.242) Ch 7: Q7 (p.301), Q14 (p.304)
11	March 17	Homework Assignment 4	Ch 8: Q4 (p.349), Q 17 (p.356) Ch 9: Q6 (p.394), Q21 (p.401)
13	March 31	Homework Assignment 5	Ch 10: Q12 (p.439), Q 13 (p.440) Ch 11: Q7 (p.480), Q12 (p.484)
14	April 4	Term Project: Time: by 11:59 pm, eClass submission box	

**Note: No assignment on chapter 1, and 12.

Course Policies

All students are expected to familiarize themselves with the following information:

- [Student Rights & Responsibilities](#)
- [Academic Accommodation for Students with Disabilities](#)

Please also review the following course policies:

Academic Integrity

As a student at York University, you have a responsibility to both understand and uphold the integrity of the academic experience. The Faculty of Liberal Arts & Professional Studies supports the International Center for Academic Integrity's [definition of academic integrity](#). That is, you will be committed to acting in all academic matters, even in the face of adversity, with honesty, trust, fairness, courage, respect and responsibility. Here is how you can demonstrate academic integrity in the completion of this course:

- Respect the ideas of others:** Your course work should represent your own knowledge and ideas. [You should not falsely claim credit for ideas that are not your own, by presenting another's work as yours.](#) If you are quoting, paraphrasing, or

summarizing another person's work in order to support your own ideas, identify the work and the author through proper citation practices. For more information about how to cite properly, use the [Student Papers and Academic Research Kit](#) (SPARK). You can improve your writing, research, and personal learning abilities through the [Learning Commons](#), or by visiting the [Writing Centre](#) or [ESL Open Learning Centre](#).

- **Respect your peers:** [Know when you are allowed to collaborate](#). Ask your instructor about what group work entails when it comes to the [sharing of work](#). In test situations and assignments, don't steal or give answers to your peers, whether in-person or online (e.g., in group chats and/or on [third-party content-sharing websites](#), such as Chegg, Course Hero, etc.). Both cheating and aiding in a breach of academic honesty are violations of York University's academic honesty policy.
- **Respect your course instructor(s):** Understand what your instructors are asking of you in class, as well as on assignments, tests and/or exams. If you are unsure, ask your professor or teaching assistant. They are committed to making you feel supported and want to assess you fairly and with integrity. Please do not submit the same piece of work for more than one course without your instructor's permission. That can be considered an act of cheating.
- **Respect yourself:** When you act with integrity, you know that your work is yours and yours alone. You do not allow others to take tests for you. [You do not buy or otherwise obtain term papers or assignments](#). You do the work. As a result, you know that you *earned* the grades that you receive, so you can be proud of your York degree. By acting with integrity in your course work, you are also practising a valuable professional skill that is important in all workplaces.
- **Take responsibility:** If you have acted in an academically dishonest way, you can demonstrate courage and take responsibility for your mistake. You can admit your mistake to your course instructor as soon as possible.

Students who engage in academic dishonesty can be subject to disciplinary action under the [Senate Policy on Academic Honesty](#). Your lack of familiarity with the Senate Policy does not constitute a defense against its application. Some academic offences can also constitute offences under the [Criminal Code of Canada](#), which means that you may also be subject to criminal charges.

Using Generative Artificial Intelligence in this Course

[Please include a written policy on whether students are allowed to use generative AI tools, such as ChatGPT, in your course. For sample language, please consult the [note on student uses of generative AI on page 1 of this template](#).

Turnitin

To promote academic integrity in this course, students will normally be required to submit their written assignments to Turnitin (via the course's eClass site) for a review of textual similarities and the detection of possible plagiarism. In so doing, students will allow their material to be included as source documents in the Turnitin.com reference database, where they will be used only for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin service are described on the Turnitin.com website. York students may opt out of using Turnitin. If you wish to opt out, you should contact your instructor as soon as possible.

Accessibility

While all individuals are expected to satisfy the requirements of their program of study and to aspire to achieve excellence, the University recognizes that persons with disabilities may require reasonable accommodation to enable them to perform at their best. The University encourages students with disabilities to register with [Student Accessibility Services](#) to discuss their accommodation needs as early as possible in the term to establish the recommended academic accommodations that will be communicated to Course Directors through their Letter of Accommodation (LOA).

Please let your instructor know as early as possible in the term if you anticipate requiring academic accommodation so that we can discuss how to consider your accommodation needs within the context of this course. Sufficient notice is needed so that reasonable steps for accommodation can be discussed. Accommodations for tests/exams normally require three (3) weeks (or 21 days) before the scheduled test/exam to arrange.

Religious Observance Accommodation

York University is committed to respecting the religious beliefs and practices of all members of the community, and making reasonable and appropriate [accommodations to adherents for observances of special significance](#). Should any of the dates specified in this syllabus for course examinations, tests, or deadlines conflict with a date of religious significance, please contact the instructor within the first three (3) weeks of class. If the date falls within the formal examination periods, you must complete and submit a [Religious Accommodation for Examination Form](#) at least three (3) weeks before the start of the exam period.

Intellectual Property

Course materials are designed for use as part of this particular course at York University and are the intellectual property of the instructor unless otherwise stated. Third-party copyrighted materials (such as book chapters, journal articles, music,

videos, etc.) have either been licensed for use in this course or fall under an exception or limitation in Canadian copyright law. Students may not publish, post on an Internet site, sell, or otherwise distribute any course materials or work without the instructor's express permission. Course materials should only be used by students enrolled in this course.

Copying this material for distribution (e.g., uploading material to a commercial third-party website) may lead to a charge of misconduct according to York's [*Code of Student Rights and Responsibilities*](#), the [*Senate Policy on Academic Honesty*](#), and/or legal consequences for copyright violations.

Deferred Exams: Deferred standing may be granted to students who are unable to write their final examination at the scheduled time or to submit their outstanding course work on the last day of classes. In order to apply for deferred standing, students must register at <https://sas-app.laps.yorku.ca/>. Followed by handing in a completed DSA form and supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson) and add your ticket number to the DSA form. The DSA and supporting documentation must be submitted no later than five (5) business days from the date of the exam. These requests will be considered on their merit and decisions will be made available by logging into the following link <https://sas-app.laps.yorku.ca/>. No individualized communication will be sent by the school to the students (no letter or emails).

Students with approved DSA will be able to write their deferred examination during the school's deferred examination period. No further extensions of deferred exams shall be granted. The format and covered content of the deferred examination may be different from that of the originally scheduled examination. The deferred exam may be closed book, cumulative and comprehensive and may include all subjects/topics of the textbook whether they have been covered in class or not. Any request for deferred standing on medical grounds must include an Attending Physician's Statement form; a "Doctor's Note" will not be accepted.

DSA Form: http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf

Attending Physician's Statement form:

<http://www.yorku.ca/laps/council/students/documents/APS.pdf>

The date of deferred examinations is to be determined and is subject to School's further notice.

Petition forms are normally downloaded and printed by accessing the following website: <http://www.registrar.yorku.ca/services/petitions/forms.htm>

Included with the form is a Course Performance Summary. Please enter your enrolment details on the CPS and take it Room 282 Atkinson for completion. The School will complete the CPS within 5 business days for collection by you. Completed forms, including the CPS (and Attending Physicians Statement, if the petition is based on a medical matter), must be delivered to the Faculty Council Office.

Student Conduct in the Learning Environment

York University is committed to fostering teaching and learning environments that are free of disruptive and/or harassing behaviour, are physically safe, and conducive to effective teaching and learning. Students and instructors are expected to maintain a professional relationship characterized by courtesy, civility, and mutual respect and to refrain from actions disruptive to such a relationship. Individuals who fail to adhere to such standards and who violate University or public law may be subject to disciplinary action by the University.

For more information, see the policies on [Disruptive and/or Harassing Behaviour in Academic Situations](#) and [Student Conduct and Responsibilities](#), as well as the [Code of Student Rights & Responsibilities](#).

Netiquette for eClass and Online Learning

Students and instructors have a joint responsibility to create and maintain a welcoming and inclusive learning environment. All students are expected to conduct themselves in accordance with the [Code of Student Rights and Responsibilities](#). Please review and familiarize yourself with behaviours that support “netiquette” in virtual classrooms by consulting the [Student Guide to eLearning](#).

Student Notice of Recording for Online Teaching and Learning

Activities for this course involve recording, in partial fulfillment of the course learning outcomes. Images, audio, text/chat messaging that have been recorded may be used and/or made available by the University to students enrolled in the course and those supporting the course for the purpose of materials review, for assessment, etc. Recordings will be managed according to the University’s Common Record Schedule and will be securely destroyed when no longer needed by the University. Your personal information is protected in accordance with York University’s [Guidelines on Access to Student Records and Protection of Privacy](#) and the [Freedom of Information and Protection of Privacy Act](#). Access to online materials, including recordings or live meetings, is subject to York University’s [Senate Policy on Computing and Information Technology Facilities](#).

The University will use reasonable means to protect the security and confidentiality of the recorded information, but cannot provide a guarantee of such due to factors beyond the University's control, such as recordings being forwarded, copied, intercepted, circulated, disclosed, or stored without the University's knowledge or permission, or the introduction of malware into computer system which could potentially damage or disrupt the computer, networks, and security settings. The University is not responsible for connectivity/technical difficulties or loss of data associated with your hardware, software, or Internet connection.

By engaging in course activities that involve recording, you are consenting to the use of your appearance, image, text/chat messaging, and voice and/or likeness in the manner and under the conditions specified herein. In the case of a live stream recording, if you choose not to have your image or audio recorded, you may disable the audio and video functionality. If you choose to participate using a pseudonym instead of your real name, you must disclose the pseudonym to your instructor in advance to facilitate class participation.

You are not permitted to disclose the link to/URL of an event or an event session recording or copies of recording to anyone, for any reason. Recordings are available only to authorized individuals who have been directly provided the above instructions/link for their use. Recordings for personal use, required to facilitate your learning and preparation of personal course/lecture notes, may not be shared with others without the permission of the instructor or event coordinator, and may not be published, posted, linked to, or otherwise made available online, including on social media feeds, even if those feeds are private.

Student Support and Resources

To help you succeed academically, York University offers a wide range of resources and services. Everything from writing workshops and peer mentorship to wellness support and career guidance is available to fulfill our LA&PS students' needs. Explore the links below to access these on-campus resources:

- [Academic Advising](#) is available to provide students support and guidance in making academic decisions and goals.
- [Student Accessibility Services](#) are available for support and accessibility accommodation when required.
- [Student Counselling, Health & Wellbeing](#) offers workshops, resources, and counselling to support your academic success.
- [Peer-Assisted Study Sessions \(PASS\) Program](#) provides student study sessions for students to collaborate and enhance their understanding of course content in certain courses.

- [Student Numeracy Assistance Centre at Keele \(SNACK\)](#) supports students in courses involving math, stats, and Excel.
- [The Writing Centre](#) provides multiple avenues of writing-based support including drop-in sessions, one-to-one appointments, a Multilingual Studio, and an Accessibility Specialist.
- [ESL Open Learning Centre \(OLC\)](#) supports students with building proficiency in reading, writing, and speaking English.
- [Learning Skills Services](#) provides tips for time management, effective study and learning habits, keeping up with coursework, and other learning-related supports.
- [Learning Commons](#) provides links to supports for time management, writing, study skills, preparing for exams, and other learning-related resources.
- [Roadmap to Student Success](#) provides students with timely and targeted resources to help them achieve academic, personal, and professional success.
- [Office of Student Community Relations \(OSCR\)](#) is responsible for administering the [Code of Student Rights & Responsibilities](#) and provides critical incident support.
- [goSAFE](#) is staffed by York students and can accompany York community members to and from any on-campus location, such as the Village Shuttle pick-up hub, parking lots, bus stops, or residences.

For a full list of academic, wellness, and campus resources visit [Student Support & Resources](#).