

**INTERAMERICAN UNIVERSITY OF PUERTO RICO  
METROPOLITAN CAMPUS  
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES  
SCHOOL OF ECONOMICS  
INTERNATIONAL BUSINESS PROGRAM, PH.D.**

**SYLLABUS**

**I. GENERAL INFORMATION**

**TITLE:** SEMINAR ON SPECIAL ACCOUNTING THEMES  
**CODE:** BADM 797 C  
**CREDITS:** 3 (THREE)  
**ACADEMIC TERM:**  
**PROFESSOR:**  
**OFFICE HOUR:**  
**PHONE NUMBER:**  
**MAIL ADDRESS:**

**II. DESCRIPTION:**

Development of special topics in the accounting field based on the specific interest of the student, and under the supervision of a faculty member. Comparison of studies in the discipline and their application to the business strategies in different scenarios.

**III. OBJECTIVES: GENERAL AND SPECIFIC**

Each student should select a research topic in accounting field related to decision making. With respect to the selected research topic, the main objectives of the seminar are:

1. Evaluate the modern theory of accounting.
2. Compare between normative and positive accounting theories.
3. Criticize the gap in the literature related to accounting theories.
4. Relate the accounting theories to the managerial accounting

practices.

5. Link between normative accounting theories to decision making.
6. Link between positive accounting theories to decision making.
7. Apply the modern concepts, methods and methodologies of managerial accounting research.
8. Evaluate the influence and implication of the research topic selected on the companies practices.
9. Consider global implication

#### **IV. CONTENT**

Because of the dynamic of the course and the variety of research topics that can be selected by students, it is difficult to establish specific content. The followings are suggested topics:

##### **EXAMPLES OF MANAGERIAL ACCOUNTING TOPICS**

Link between global strategies and accounting measurements

- Introduction
- Global strategies (GS)
- Accounting measurements (AM) – financial and non financial measurements
- Cases of accounting measurements on the global market
- Link between GS and AM

Link between global strategies (off-shoring) and accounting measurements

- Introduction
- Global strategies (GS) and off-shoring
- Accounting measurements (AM) – financial and non financial measurements
- Cases of accounting measurements on the global market
- Link between GS (off-shoring) and AM

Behavioral theories: Agency theory (AT), and information asymmetry (IS)

- Introduction
- Relationship between AT and IS
- The relationship between AT and IS and accounting practices
- Examples and cases of agency problems
- Implications of AT

Accounting theories: Normative positive

- Verify the article; try to update this article by finding new articles that criticism the positive or normative AT (after 2002).
- Introduction

- Brief description of the historical development of the theory
- Give examples of normative and positive issues of NT and PT
- Explain various concepts related to NT and PT
- Explain the implications of NT and PT on accounting practices.

#### Materiality: Perceptions

- Introduction
- Relation between materiality and perceptions
- Cases of materiality
- Implication of materiality and cases of court on accounting practices

#### Materiality: Rules and Notes to FS

- Introduction
- Relation between materiality and notes to the FS
- Examples of materiality cases on the FS
- Common aspects found from the cases
- Implication of materiality on FS and accounting practices

#### Nature of the firm and companies structure

- Introduction
- Core competencies
- The relation between the market and the firm
- The relation between firm's structure and firm's efficiency
- The case of non profit firms
- The implication of the nature of the firm and its structure on accounting practices

#### Economic value added and companies performance

- Introduction
- Economic value added (EVA)
- Accounting measurements (AM)
- Relation between EVA and AM
- Examples and cases of companies using EVA, taking in consideration global market
- Implication of companies strategies and companies performance

### **V. ACTIVITIES:**

1. Students should read the material before the discussion in class.
2. Groups of 2 or 3 students will be formulated to present and discuss some topics in class.
3. Students are required to search for some topics, literature, and financial practices in the internet to select their research questions that are part of the evaluation.

4. Presentations of the selected topics in class individually or in small groups.

## **VI. EVALUATION**

- 1) A compulsory essay (30%)

The compulsory essay is concerned with

- a) Accounting theories.
- b) The implication of materiality concept on decision making.
- c) The implication of accountants' perceptions on decision making.

You have to criticize at least three articles selected by the Professor. Select at least three articles supporting or not supporting the selected articles.

- 2) A free-choice topic (selected by the student and subject to the professor approval, 35%).

These topics should be analyzed in a critical manner with appropriate references. Also, should satisfy the course objectives. The minimum acceptable work is 2,000 words and the maximum not to exceed 4,000 words.

The free-choice essay should include the following issues:

- Materiality concept in accounting and its implication on your topic
- Objectivity in accounting treatments and its implication on your topic
- Ethic and integrity implications to your chosen topic
- Agency and asymmetry problems in relation to your topic
- Manipulation of data and its consequences related to your topic

- 3) Presentation (20%).
- 4) Participation in class (15%).

## **VII. SPECIAL NOTES**

### **Auxiliary Services or Special Needs Services**

Students that require special auxiliary services or special assistance must visit the office of Mr. José Rodríguez, at the University Orientation Program located at the first floor of

Harris Building, at the beginning of the course or as soon as the knowledge for the need of such services is acquired.

**Honesty, Fraud, and plagiarism Student General Regulation, Chapter 5**

The lack of honesty, fraud, plagiarism and any other inappropriate behavior in relation to the academic work constitute major infringement sanctioned under the Student General Regulation. Major infractions, as provided by the regulation under student infringements can have as a result the suspension of the University for a defined period of time greater than a year or permanent expulsion from the University, among other sanctions.

**Use of Electronic Devices**

Cellular (mobile) telephones and any other electronic device that could interrupt the teaching-learning process or disrupt a milieu favorable for academic excellence will be deactivated. Critical situations will be dealt with in an appropriate manner. The use of electronic devices that permit the accessing, storing or sending of data during tests or examinations is prohibited.

**VIII. RESOURCES**

Vary depending on the students' research interest. However, the following web pages are necessary to support the research topic:

Institute of Certified Public Accountant (AICPA)

The Security Exchange Commission (SEC)

The Economic and Administrative Journal-Metro:

[ceajournal.metro.inter.edu](http://ceajournal.metro.inter.edu)

Web pages of special companies such as: IBM, EDS, Microsoft.

**IX. BIBLIOGRAPHY**

Vary depending on the research topic selected. The followings are suggested references related to the suggested topics:

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## **GUIDELINES FOR THE COMPULSORY ESSAY**

### Normative and positive accounting theories

- Backgrounds of positive accounting theories, and the aims and objectives of positive accounting theories.
- Backgrounds of normative accounting theories, and the aims and objectives of normative accounting theories.
- The debate between normative and positive accounting theories.
- Discuss issues related to positive accounting theory such as asymmetry, agency, low-balling concepts.
- The connection, if any, between the positivist, logical positivist, and empirical research philosophy and positive accounting theories.
- Whether accountants use models to explain their works and or research such as Deductive-Nomological Model (D-N model) of scientific explanation. Support your answer by examples.
- Do you consider accounting field as a science? Support you answer by examples.
- Does empirical evidence dominates non-empirical evidence in accounting field? Support your answer by examples.

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