I. TITLE: SEMINAR ON SPECIAL ACCOUNTING THEMES  
CODE: BADM 797C  
CREDITS: 3 (THREE)

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.  
   1.1 Compare between normative and positive accounting theories.  
   1.2 Criticize the gap in the literature related to accounting theories.

2. Relate the accounting theories to the managerial accounting practices.  
   2.1 Verify actual practices in managerial accounting.
2.2 Link between normative accounting theories to decision making.
2.3 Link between positive accounting theories to decision making.

3. Apply the modern concepts, methods and methodologies of managerial accounting research.
   3.1 Link between actual practices and modern research.
   3.2 Construct research question(s).
   3.3 Identify the source(s) and the availability of data.
   3.4 Identify research methods and methodologies related to the research.
   3.5 Analyze the limitations of the intended research.

4. Evaluate the influence and implication of the research topic selected on the companies practices
   4.1 Consider local implications
   4.2 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. 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
Web pages of special companies such as: IBM, EDS, Microsoft.

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


SUPPLEMENTARY REFERENCES


Lei, David (1996) "Offensive and Defensive uses of Alliances" "Reading in Managing Strategic Alliances", Administrative staff college of India, Vol 1, November 27 to 29


GUIDELINES FOR THE COMPULSORY ESSAY
Normative and positive accounting theories

- Backgrounds of positive accounting theories, and the aims and objectives of positive 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 your answer by examples.
- Does empirical evidence dominates non-empirical evidence in accounting field? Support your answer by examples.