



<b>SUBJECT: POSITIVE ACCOUNTING THEORY</b>		
<b>DEGREE:</b> BUSINESS ADMINISTRATION	<b>COURSE:</b> 4	<b>TERM:</b> 2

**COURSE OUTLINE**

WEEK	SESSION	DESCRIPTION OF CONTENT OF EACH SESSION				WORKLOAD FOR THE STUDENT		
						DESCRIPTION	LECTURES (HOURS)	OTHER WORK (MAX 7 H WEEK)
1	1	Presentation of the course Start Lecture 1				Create work groups. Start Reading recommended texts for lecture 1.	1	7
1	2	Lecture 1 (Information asymmetries)				Study Lecture 1 Read recommended texts.	1	
2	3	Lecture 1 (agency costs)				Study Lecture 1 Read recommended texts.	1	7
2	4	Lecture 1 (Introduction accounting theory)				Study Lecture 1 Read recommended texts. Start looking for information for first assignment	1	
3	5	Finish Lecture 1. Start Lecture 2.				Study Lecture 1 Read recommended texts. Look for information for first assignment	1	7
3	6	Lecture 2 (regulatory bodies)				Study Lectures 1 and 2. Read recommended texts. Visit websites of regulators Work on Assignment 1	1	
4	7	Lecture 2 (how should regulations be)				Study Lectures 1 and 2. Read recommended texts. Work on Assignment 1	1	7
4	8	Lecture 2 (how should regulations be)				Study Lectures 1 and 2. Read recommended texts. Work on Assignment 1	1	
5	9	Lecture 2 (how should regulations be)				Study Lectures 1 and 2. Read recommended texts. Work on Assignment 1	1	7
5	10	Lecture 2				Study Lectures 1 and 2. Read recommended texts. Work on Assignment 1	1	

6	11	Lecture 2				Possible date for handing in Assignment 1.	1	7
6	12	Solution of Assignment 1.				Study Lectures 1 and 2	1	
7	13	Finish Lecture 2. Start Lecture 3.				Study Lectures 1 and 2	1	7
7	14	Lecture 3				Study Lectures 1 and 2.	1	
8	15	Possible date for first individual exam.				Study Lectures 1 and 2.	1	7
8	16	Solution of first individual exam.				Study Lecture 3. Start reading texts for assignment 2.	1	
9	17	Lecture 4: Accounting and efficient markets				Study Lectures 3 and 4. Read texts for assignment 2. Start looking for information for Final Group Work.	1	7
9	18	Lecture 4.				Study Lectures 3 and 4. Work on assignment 2. Start looking for information for Final Group Work.	1	
10	19	Lecture 5: Incentives for accounting choice				Study Lectures 3, 4 and 5 Work on assignment 2. Work on Final Group Work.	1	7
10	20	Lecture 5: Analysis of problematic accounting areas				Study Lectures 3, 4 and 5 Work on assignment 2. Possible date for handing in assignment 2. Work on Final Group Work.	1	
11	21	Solution of Assignment 2 and Start Lecture 6.				Study Lectures 3, 4 and 5 Work on Final group work	1	7
11	22	Possible date for second individual exam.				Study Lectures 3, 4 and 5 Work on Final group work	1	
12	23	Solution to second exam. Lecture 6: Cases				Read cases Lecture 6. Work on final group work.	1	7
12	24	Lecture 6: Cases				Read cases Lecture 6. Work on final group work. Prepare final presentations	1	
13	25	Lecture 6: Cases. Lecture 7.				Read cases Lecture 6. Work on final group work. Prepare final presentations	1	7

13	26	Presentations by students.				Work on final group-work. Prepare final presentations. Hand in final group-work. The deadline will be day before this session, but bear in mind that it will vary with the number of students in the course, which will make the number of presentations to vary.	1	
14	27	Presentations by students.				Prepare final presentations.	1	7
14	28	Presentations by students.				Prepare final presentations.	1	
<b>SUBTOTAL</b>							<b>28</b>	<b>+ 98= 126</b>
15		Tutorials, etc...						7
16-18		Preparation for exam and exam						17
<b>TOTAL</b>								<b>150</b>