

## Eastern Oregon University Course Syllabus

**Number of Course:**

ACCT 512

**Name of Course:**

Financial Reporting Theory

**Catalog Description:**

This course applies a critical analysis of the concepts and premises underlying financial reporting practices. Coverage includes the conceptual framework of current accounting standards, their origins, and other current topics in financial reporting. The course incorporates a comprehensive perspective with respect to the development and analysis of accounting standards.

**Credit Hours:**

3

**Instructor:**

TBD

**Time and place of the course:**

Online

**Required Texts or Suggested Materials:**

Link to the EOU Bookstore: [Eastern Oregon University Bookstore \(opens in new tab\)](#)

**Prerequisites:**

Admission to Graduate School and Admission to MAcc Program, or Consent of instructor

**Learning Outcomes:**

1. Develop an informed perspective on accounting theory as it relates to the development and current state of accounting theory and current disclosure requirements for various financial statement items.
2. Demonstrate how financial reporting choices affect the economic decisions of investors, creditors, and others.
3. Relate relevant theoretical issues to real-world examples.
4. Analyze how accounting standards impact the daily decisions of accounting professionals.
5. Evaluate controversial accounting issues, alternatives, and solutions.

**Course Requirements:**

(Assignment requirements will be added when assignments are determined.) Late work will generally not be accepted. Exceptions may be made on a case-by-case basis at the instructor's discretion.

**Means of Assessment:**

| Assessments            | Percent of Total Grade | Course Learning Outcomes | Program Learning Outcomes |
|------------------------|------------------------|--------------------------|---------------------------|
| Individual Assignments | TBD                    | CLO 1-4                  | PLO 1-3                   |

**Grading Policies:**

| Grade Letter: | Percentage: |
|---------------|-------------|
| A             | 94-100      |
| A-            | 90-93       |
| B+            | 87-89       |
| B             | 84-86       |
| B-            | 80-83       |
| C+            | 77-79       |
| C             | 74-76       |
| C-            | 70-73       |
| D             | 60-69       |
| F             | <60         |

**Brief Outline of Course:**

| Week:      | Outline: |
|------------|----------|
| Week One   | TBD      |
| Week Two   | TBD      |
| Week Three | TBD      |
| Week Four  | TBD      |
| Week Five  | TBD      |
| Week Six   | TBD      |
| Week Seven | TBD      |
| Week Eight | TBD      |
| Week Nine  | TBD      |
| Week Ten   | TBD      |

**Writing Center Statement:**

The EOU Writing Center provides a place — physical or virtual — where every EOU student can find an interested, responsive reader. Writing tutorials are free of charge for EOU undergraduate and graduate students and are available for writing at any course level and for writing resumes, job letters, and graduate applications. For drop-in hours or to schedule in-person, synchronous online, or asynchronous online tutoring, please visit the EOU Writing Center: [Writing Center – Eastern Oregon University \(opens in new tab\)](#).

**Classroom Decorum:**

[Insert text here]

**Academic Misconduct Policy:**

Eastern Oregon University places a high value upon the integrity of its student scholars. Any student found responsible for an act of academic misconduct (including but not limited to cheating, unauthorized collaboration, fabrication, facilitation, plagiarism or tampering) may be subject to having his or her grade reduced in the course in question, being placed on probation or suspended from the University, or a combination of these.

**Accommodations/Students with Disabilities Policy:**

Any student who feels they may need accommodation for any type of disability must contact the Disability Services Office in Loso Hall, Room 233. Phone: 541-962-3081.

**Disclaimer:**

This standard syllabus provides only general information on the course. For those enrolled in the course a detailed syllabus will be provided by the Instructor at the beginning of the term. Please keep in mind that not all courses are offered every year.

**Prepared By:**

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**Date:**

03/10/2022