

Topic 6- Positive Accounting Theory

Why do we bother discussing theories when we are studying financial accounting?

Theory definition- what is a theory

A coherent group of propositions or principles forming a general framework or reference for a field of inquiry. In accounting, theories can be broken into positive and normative theories. Positive theories explain and predict, and normative theories prescribe what should happen.

Development of Accounting Theory

Positive Accounting Theory (PAT)

- PAT explains and predicts accounting practice but does not seek to prescribe particular actions.
- Focuses on relationships between various individuals involved in providing resources to an organisation. E.g. between owners and managers or, between managers and debt providers.
- PAT is concerned with explaining accounting practice and is designed to explain and predict which firms will and won't use a particular method. PAT does not make any recommendations as to what method a firm should use.
- PAT base on the concept of separation of ownership and control.

Agency Relationship

- A contract under which one or more principals engage another person (an agent) to perform some service on their behalf which involves delegating some decision-making authority to the agent.
- Relies on traditional economics literature. Assumptions of self interest and wealth maximisation. Self-interest is basic to survival (not selfish, considered to be rational and not contrary to concern for others or ethics).

The invisible hand

Assumptions of PAT

- All individual action is driven by self-interest. Is this realistic?
- Individuals will act in an opportunistic manner to increase their wealth.
- Loyalty and morality not incorporated within the theory.
- Organisations are a self-interested collection of individuals who agree to cooperate to the extent of their interest.

PAT predictions

- To improve efficiency, organisations will seek to put in place mechanisms to align the interests of managers of the firm (agents) with the interest of the owners (principals).

Question On Positive Accounting Theory

WJ Hussar



Question On Positive Accounting Theory:

This book delves into Question On Positive Accounting Theory. Question On Positive Accounting Theory is an essential topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Question On Positive Accounting Theory, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Question On Positive Accounting Theory
 - Chapter 2: Essential Elements of Question On Positive Accounting Theory
 - Chapter 3: Question On Positive Accounting Theory in Everyday Life
 - Chapter 4: Question On Positive Accounting Theory in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Question On Positive Accounting Theory. The first chapter will explore what Question On Positive Accounting Theory is, why Question On Positive Accounting Theory is vital, and how to effectively learn about Question On Positive Accounting Theory.
 3. In chapter 2, this book will delve into the foundational concepts of Question On Positive Accounting Theory. The second chapter will elucidate the essential principles that must be understood to grasp Question On Positive Accounting Theory in its entirety.
 4. In chapter 3, this book will examine the practical applications of Question On Positive Accounting Theory in daily life. The third chapter will showcase real-world examples of how Question On Positive Accounting Theory can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Question On Positive Accounting Theory in specific contexts. This chapter will explore how Question On Positive Accounting Theory is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Question On Positive Accounting Theory. This chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Question On Positive Accounting Theory.

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