

COURSE DETAIL

SHARE PRICES AND ACCOUNTING INFORMATION

Country

United Kingdom - England

Host Institution

University of Manchester

Program(s)

University of Manchester

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Business Administration

UCEAP Course Number

165

UCEAP Course Suffix

N

UCEAP Official Title

SHARE PRICES AND ACCOUNTING INFORMATION

UCEAP Transcript Title

SHARE PRICE&ACCOUNT

UCEAP Quarter Units

4.00

UCEAP Semester Units

2.70

Course Description

The course links share prices or returns to accounting items from the income statement and the balance sheet and in doing so effectively advises standard setters and regulators regarding the value-relevance of accounting information, especially bottom-line earnings and book value of equity. It also advises about the value-relevance of management (performance related) narratives, which often complement the disclosure of the audited income statement and balance sheet. Unlike classical financial statement analysis this course does not attempt to value individual companies. Instead, it analyses large sample evidence generated from regression analysis. It is important to note from the very beginning that this course is based to a large extent on journal articles. The main journals of interest in this course are Accounting Review, Journal of Accounting & Economics, Review of Accounting Studies, European Accounting Review (EAR), and Accounting & Business Research (ABR). This course is unusual in the sense that it is based on journal articles not a textbook.

Language(s) of Instruction

English

Host Institution Course Number

BMAN30071

Host Institution Course Title

SHARE PRICES AND ACCOUNTING INFORMATION

Host Institution Course Details

<https://www.manchester.ac.uk/study/international/study-abroad-exchange/unit-sea...>

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department

Business and Management

Course Last Reviewed

2025-2026

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