

## Course Descriptions Master 2013-2014

Course Title Control and accountability in small and medium-sized enterprises

Course Code EBC4090

ECTS Credits 5,0

Assessment None

Period	Start	End	Mon	Tue	Wed	Thu	Fri
5	14-4-2014	6-6-2014	X			X	

Level no level

Coordinator Rogier Deumes For more information:r.deumes@maastrichtuniversity.nl

Language of instruction English

Goals After completing this course, you will have good knowledge of systems and techniques that are available to managers of small and medium-sized enterprises to provide relevant information for decision making and control.

Description This course will cover control and accountability issues in a small business environment. These issues are essential to being in control as a small business manager as they improve decision making. Only then entrepreneurs are fully able concentrate on and fully exploit their entrepreneurial skills. To that end, the course deals with the typical management accounting and control issues in small businesses. Students will learn how managers of small companies can help ensure that the Organisation's employees do what is best for the Organisation. Furthermore the course will discuss internal controls in small businesses in order to provide the entrepreneur with reliable information for decision making, improve efficiency and effectiveness of operations, ensure compliance with applicable laws and regulations, and prevent loss of assets of the Organisation. The course will also deal with some financial accounting issues, more specifically how financial reporting for small and medium-sized firms differs from that of larger firms, and how to analyze the financial reports of these types of firms. During the course we will discuss both the kinds of problems and decisions faced by entrepreneurs, and the techniques available to them. The course will not only provide students an overview of the academic literature on control and accountability issues in small businesses. It will also train practical skills that are important in a small business environment by using cases on the various small business aspects in the area of control and accountability.

Literature Textbook and academic articles.

Prerequisites Basic knowledge in the areas of financial and management accounting.

Teaching methods PBL / Assignment / Groupwork

Assessment methods Participation / Written Exam

Evaluation in previous academic year For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

Master International Business Track  
Entrepreneurship

Entrepreneurship