

## Course Descriptions Bachelor 2014-2015

Course Title Accounting II  
 Course Code EBC2002  
 ECTS Credits 6,5  
 Assessment None

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	1-9-2014	24-10-2014			X		X

Level Introductory  
 Coordinator Annelies Renders For more information:[a.renders@maastrichtuniversity.nl](mailto:a.renders@maastrichtuniversity.nl)

Language of instruction

Goals Learn how to prepare, analyse, and interpret financial statements at an introductory level.

Description The course introduces basic financial accounting principles and methods. Students will learn how to record business transactions and draw up financial statements (balance sheet, income statement, and statement of cash flows). Furthermore, the influences of internal control and regulation on financial reporting and techniques for analysing financial statements are discussed.

Literature Harrison, W.T., C.T. Horngren, B. Thomas, and T. Suwardy, Financial Accounting (IFRS) Global Edition, 8th edition, 2010, Pearson,  
 Literature is subject to change.

Prerequisites None

Teaching methods PBL / Lecture / Assignment

Assessment methods 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	Bachelor Economics and Business Economics Specialisation Economics	IBE Electives
	Bachelor Economics and Business Economics Specialisation International Business Economics	Compulsory Courses
	Bachelor Fiscal Economics	Year 2-3 Compulsory Courses