

## Course Descriptions Master 2014-2015

Course Title	Financial Accounting																																					
Course Code	EBC4074																																					
ECTS Credits	6,5																																					
Assessment	None																																					
Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri																														
	4	2-2-2015	3-4-2015		X/E			X/E																														
Level	Advanced																																					
Coordinator	Annelies Renders For more information:a.renders@maastrichtuniversity.nl																																					
Language of instruction	English																																					
Goals	<p>Being able to prepare financial statements according to IFRS.</p> <p>-Understanding the rationale behind accounting methods and disclosures required by IFRS.</p> <p>-Understanding the pros and cons of (allowed) alternative treatments.</p>																																					
Description	<p>This course provides an in-depth treatment of various advanced financial reporting methods that play a major role in the financial reporting of multi-national companies. It covers both measurement and (footnote) disclosure issues. Topics that will be discussed in detail include provisions and contingent liabilities, financial instruments, impairment, business combinations, and consolidation of (foreign) subsidiaries. Although a substantial part of the course will focus on the practical application of International Financial Reporting Standards (IFRS), the rationale behind the standards will also be discussed using insights from academic literature.</p>																																					
Literature																																						
Prerequisites	<p>Students entering the course should have knowledge of financial accounting at an intermediate level. We expect students who have a major in accounting or finance to be more successful in dealing with the level and intensity of the course. Exchange students need to have obtained a bachelor degree with a major in Business.</p> <p>An advanced level of English</p>																																					
Teaching methods	PBL / Presentation / Assignment / Groupwork																																					
Assessment methods	Participation / Written Exam																																					
Evaluation in previous academic year	For the complete evaluation of this course please click <a href="http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM">http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</a>																																					
This course belongs to the following programme / specialisation	<table border="1"> <tr> <td>Master Business Research</td> <td>IB Electives</td> </tr> <tr> <td>Master Business Research Track OR</td> <td>IB Electives</td> </tr> <tr> <td>Master Fiscale Economie</td> <td>Economics Electives</td> </tr> <tr> <td>Master International Business Track Accountancy</td> <td>Accountancy</td> </tr> <tr> <td>Master International Business Track Accountancy</td> <td>Electives</td> </tr> <tr> <td>Master International Business Track Accounting &amp; Control</td> <td>Accounting &amp; Control</td> </tr> <tr> <td>Master International Business Track Controlling</td> <td>Controlling</td> </tr> <tr> <td>Master International Business Track Controlling</td> <td>Electives</td> </tr> <tr> <td>Master International Business Track Entrepreneurship</td> <td>Electives</td> </tr> <tr> <td>Master International Business Track Finance</td> <td>Electives</td> </tr> <tr> <td>Master International Business Track Organisation</td> <td>Electives</td> </tr> <tr> <td>Master International Business Track Strategy and Innovation</td> <td>Electives</td> </tr> <tr> <td>Master International Business Track Sustainable Finance</td> <td>Electives</td> </tr> <tr> <td>SBE Exchange Master</td> <td>Master Exchange Courses</td> </tr> <tr> <td>SBE Non Degree Courses</td> <td>Master Courses</td> </tr> </table>								Master Business Research	IB Electives	Master Business Research Track OR	IB Electives	Master Fiscale Economie	Economics Electives	Master International Business Track Accountancy	Accountancy	Master International Business Track Accountancy	Electives	Master International Business Track Accounting & Control	Accounting & Control	Master International Business Track Controlling	Controlling	Master International Business Track Controlling	Electives	Master International Business Track Entrepreneurship	Electives	Master International Business Track Finance	Electives	Master International Business Track Organisation	Electives	Master International Business Track Strategy and Innovation	Electives	Master International Business Track Sustainable Finance	Electives	SBE Exchange Master	Master Exchange Courses	SBE Non Degree Courses	Master Courses
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