

Course Descriptions Bachelor 2015-2016

Course Title Management Accounting
 Course Code EBC2059
 ECTS Credits 6,5
 Assessment Whole/Half Grades

| Period | Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|--------|--------|----------|----------|-----|-----|-----|-----|-----|
| 4 | | 1-2-2016 | 1-4-2016 | | X | | | X |

Level Intermediate

Coordinator Alexander Bruggen For more information: a.bruggen@maastrichtuniversity.nl

Language of instruction English

Goals The leading theme of this course is the value of accounting information for (strategic) decision-making within the firm. The course provides an overview of state-of-the-art advanced cost accounting and cost management techniques. Some topics in this respect are: activity-based costing and activity-based management, performance evaluation (measurement) techniques (scorecards, ...) and cost allocation issues. A selection of such issues will be covered in depth during the course. In addition, this course introduces and discusses both state-of-the-art research studies and more popular contemplations regarding strategic cost accounting and especially cost management.

Description The leading theme of this course is the value of accounting information for (strategic) decision-making within the firm. The course elaborates on cost accounting and cost management techniques. Some topics in this respect are: Activity Based Costing/Management, Balanced Scorecard, Cost Allocation and Performance Measurement. A selection of such issues will be covered in depth during the course. In addition, this course discusses state-of-the-art articles describing research studies and more popular contemplations regarding cost accounting and especially cost management.

Literature Textbook

Prerequisites 2nd year courses Accounting II (EBC2002) or Finance and Accounting (EBC2007) . This course requires a basic knowledge of accounting procedures. Therefore, students should have at least completed a first year or second year bachelor course in accounting. Ideally, students should also have taken an intermediary course in financial or management accounting. Students that do not have any background in accounting should have a full bachelor degree in business or economics

Teaching methods An advanced level of English

Assessment methods PBL / Presentation / Assignment / Groupwork

Evaluation in previous academic year Participation / Written Exam

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

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| Bachelor Economics and Business Economics Specialisation Economics | IBE Electives |
| Bachelor Economics and Business Economics Specialisation Economics and Management of Information | Free Electives |
| Bachelor Economics and Business Economics Specialisation International Business Economics | Business Elective |
| Bachelor Economics and Business Economics Specialisation International Business Economics | Major Accounting |
| Bachelor Fiscal Economics | Electives |
| Bachelor International Business Specialisation Emerging Markets | Major Accounting |
| Bachelor International Business | Business Electives (Major Finance) |
| Bachelor International Business | Business Electives (Major Information Management) |
| Bachelor International Business | Business Electives (Major Marketing) |
| Bachelor International Business | Business Electives (Major Organisation) |
| Bachelor International Business | Business Electives (Major Strategy) |
| Bachelor International Business | Business Electives (Major Supply Chain Management) |
| Bachelor International Business | Major Accounting |
| SBE Exchange Bachelor | Bachelor Exchange Courses |
| SBE Exchange Master | Bachelor Exchange Courses |
| SBE Non Degree Courses | Bachelor Courses |