

# Course Descriptions Exchange 2015-2016

Course Title Financial Accounting  
 Course Code EBC4074  
 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 Advanced  
 Coordinator Annelies Renders For more information: a.renders@maastrichtuniversity.nl  
 Language of instruction English

Goals Being able to prepare financial statements according to IFRS.  
 -Understanding the rationale behind accounting methods and disclosures required by IFRS.  
 -Understanding the pros and cons of (allowed) alternative treatments.

Description 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.

Literature

Prerequisites 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.  
 An advanced level of English

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 <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

|                                                             |                         |
|-------------------------------------------------------------|-------------------------|
| 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          |