

Course Descriptions Bachelor 2016-2017

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	6-2-2017	7-4-2017		X			X																																				
Level	Intermediate																																											
Coordinator	Isabella Grabner, Christoph Feichter For more information:i.grabner@maastrichtuniversity.nl; c.feichter@maastrichtuniversity.nl																																											
Language of instruction	English																																											
Goals	<p>The leading theme of this course is the value of accounting information for 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.</p>																																											
Description	<p>The leading theme of this course is the value of accounting information for 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.</p>																																											
Literature	Textbook																																											
Prerequisites	<p>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</p>																																											
Teaching methods	An advanced level of English 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	<table border="1"> <tr> <td>Bachelor Economics and Business Economics Specialisation Economics</td> <td>IBE Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation Emerging Markets</td> <td>Business Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation Emerging Markets</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation Economics and Management of Information</td> <td>Free Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation International Business Economics</td> <td>Business Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation International Business Economics</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor Fiscal Economics</td> <td>Electives</td> </tr> <tr> <td>Bachelor International Business Specialisation Emerging Markets</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Finance)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Information Management)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Marketing)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Organisation)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Strategy)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Supply Chain Management)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Major Accounting</td> </tr> <tr> <td>SBE Exchange Bachelor</td> <td>Bachelor Exchange Courses</td> </tr> <tr> <td>SBE Exchange Master</td> <td>Bachelor Exchange Courses</td> </tr> <tr> <td>SBE Non Degree Courses</td> <td>Bachelor Courses</td> </tr> </table>								Bachelor Economics and Business Economics Specialisation Economics	IBE Electives	Bachelor Economics and Business Economics Specialisation Emerging Markets	Business Electives	Bachelor Economics and Business Economics Specialisation Emerging Markets	Major Accounting	Bachelor Economics and Business Economics Specialisation Economics and Management of Information	Free Electives	Bachelor Economics and Business Economics Specialisation International Business Economics	Business Electives	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
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