

Course Title	Accounting															
Course Code	EBC1014															
ECTS Credits	6,5															
Assessment	Pass / Fail															
Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri								
	2	31-10-2016	22-12-2016	L	X			X								
Level	Introductory															
Coordinator	Alexander Bruggen For more information:a.bruggen@maastrichtuniversity.nl															
Language of instruction	English															
Goals	<p>Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics.</p> <p>Graduates can apply their knowledge and understanding to identify and solve real life business/economic problems. This includes demonstrating analytical skills and a problem-solving attitude.</p> <p>Graduates can inform Judgments on theoretical and practical business/economic issues.</p> <p>Graduates have largely self-directed learning skills and the ability to regulate their own learning process.</p> <p>Graduates have a professional attitude. This includes demonstrating an open mind, proactive behaviour, critical reflection and accountability.</p>															
Description	<p>The aim of this course is to introduce accounting to students. Accounting comprises financial accounting and management accounting. Both forms of accounting rely on information extracted from the financial information system. Recent accounting scandals in companies like Enron, Parmalat and Ahold have illustrated the importance of providing reliable information about the performance of a company. In this course, we focus on management accounting. However, as financial statements are the key source of information for both financial and management accountants, we will first briefly discuss the methods that financial accounting uses to produce an annual report. In discussing the subject of management accounting, which has an internal focus (like managers and the board of directors), we will concentrate on the value of management accounting information for the internal decision-making process.</p>															
Literature	<p>Bhimani, A., Horngren, C.T., Datar, S., and Rajan, GM.V. (2012) Management and Cost Accounting, Prentice Hall, 5th Edition. (Chapters 1-15)</p> <p>Harrison, Horngren, Thomas, and Suwardy, 2013, Financial Accounting (IFRS): Global Edition, Pearson, 9th edition. (Chapters 1-3)</p>															
Prerequisites	<p>An advanced level of English</p> <p>No specific required knowledge requested</p>															
Teaching methods	PBL / Lecture															
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><tr><td>Bachelor Economics and Business Economics Year 1</td><td>Compulsory Courses</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 Year 1	Compulsory Courses	SBE Exchange Bachelor	Bachelor Exchange Courses	SBE Exchange Master	Bachelor Exchange Courses	SBE Non Degree Courses	Bachelor Courses
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