

Course Descriptions Exchange 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							
Assessment methods	PBL / Presentation / Assignment / Groupwork							
Evaluation in previous academic year	Participation / Written Exam							
This course belongs to the following programme / specialisation	<p>For the complete evaluation of this course please click http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</p>							
	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			