

Course Descriptions NonDegree 2018-2019

Course Title International Financial Accounting
 Course Code EBC2056
 ECTS Credits 6,5
 Assessment None

| Period | Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|--------|--------|-----------|----------|-----|-----|-----|-----|-----|
| 5 | | 15-4-2019 | 7-6-2019 | | X | | | X |

Level Intermediate

Coordinator Mathijs Van Peteghem For more information: m.vanpeteghem@maastrichtuniversity.nl

Language of instruction English

Goals Understanding the sources and implications of international differences in accounting approaches, Becoming familiar with IAS/IFRS, but more importantly, Developing the conceptual knowledge of financial accounting in order to facilitate the understanding (i) of current financial accounting practice, (ii) of why IAS/IFRS prescribes certain accounting methods, and (iii) of why other standard setters (such as the US FASB) may have chosen to prescribe alternative methods

Description The course covers corporate financial accounting and reporting. The objectives of and international differences in financial accounting are discussed. However, the focus of the course will be on the understanding and application of financial accounting methods required by IAS/IFRS in various areas. During the meetings the required literature, questions, and assignments will be discussed.

Literature Kieso, Weygardt and Warfield, Intermediate Accounting: IFRS Edition (2nd edition), 2014, Wiley.

Prerequisites 2nd year courses Accounting II (EBC2002) or Finance and Accounting (EBC2007) . Students from outside the UM should have sufficient knowledge of the topics discussed in chapters 1, 2, 3, 4, 6, 7, 8, 13, 14 of the textbook of Libby, Libby, & Short "Financial Accounting". an advanced level of English

Teaching methods PBL / Presentation

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

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| Bachelor Economics and Business Economics - Emerging Markets | Business Electives |
| Bachelor Economics and Business Economics - Emerging Markets | Major Accounting |
| Bachelor Economics and Business Economics - Economics and Management of Information | Free Electives |
| Bachelor Economics and Business Economics - International Business Economics | Business Electives |
| Bachelor Economics and Business Economics - International Business Economics | Major Accounting |
| Bachelor Econometrics and Operations Research | Business & Economics Electives |
| Bachelor Fiscal Economics | Year 2-3 Compulsory Courses |
| Bachelor International Business - 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 |