

## Course Descriptions Exchange 2018-2019

Course Title Accounting II  
 Course Code EBC2002  
 ECTS Credits 6,5  
 Assessment None

Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri
1		3-9-2018	26-10-2018			X		X

Level Introductory  
 Coordinator Annelies Renders For more information: [a.renders@maastrichtuniversity.nl](mailto:a.renders@maastrichtuniversity.nl)

Language of instruction

Goals Learn how to prepare, analyse, and interpret financial statements at an introductory level.

Description The course introduces basic financial accounting principles and methods. Students will learn how to record business transactions and draw up financial statements (balance sheet, income statement, and statement of cash flows). Furthermore, the influences of internal control and regulation on financial reporting and techniques for analysing financial statements are discussed.

Literature Harrison, W.T., C.T. Horngren, B. Thomas, and T. Suwardy, Financial Accounting (IFRS) Global Edition, 9th edition, Pearson,  
 Literature is subject to change.

Prerequisites None

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

Bachelor Economics and Business Economics - Emerging Markets	Year 2 Core Courses
Bachelor Economics and Business Economics - International Business Economics	Compulsory Courses
Bachelor Fiscal Economics	Year 2-3 Compulsory Courses
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses