Course Descriptions None 2013-2014

Course Title	Management Accounting
Course Code	EBC2059
ECTS Credits	6,5
Assessment	None

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	3-2-2014	4-4-2014		X			X

Level	Intermediate
Coordinator	Alexander Bruggen For more information:a.bruggen@maastrichtuniversity.nl
Language of instruction	English
Goals	The leading theme of this course is the value of accounting information for (strategic) 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 managmeent, 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.
Description	The leading theme of this course is the value of accounting information for (strategic) 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.
Literature	Textbook
Prerequisites	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 An advanced level of English
Teaching methods	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

Bachelor Economics and Business Economics Specialisation Economics and Management of Information	Free Electives
Bachelor Economics and Business Economics Specialisation International Business Economics	Major Accounting
Bachelor Economics and Business Economics Specialisation International Economic Studies	IBE Electives
Bachelor Fiscal Economics	Electives
Bachelor International Business	Business Electives
Bachelor International Business	Major Accounting
SBE Exchange Bachelor	Bachelor Courses
SBE Exchange Master	Bachelor Courses
SBE Non Degree Courses	Bachelor Courses