Course Descriptions None 2013-2014

Course Title	Financial Accounting
Course Code	EBC4074
ECTS Credits	6,5
Assessment	None

Period

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

Level	Advanced
Coordinator	Annelies Renders For more information:a.renders@maastrichtuniversity.nl
Language of instruction	English
Goals	Being able to prepare financial statements according to IFRS. -Understanding the rationale behind accounting methods and disclosures required by IFRS. -Understanding the pros and cons of (allowed) alternative treatments.
Description	This course provides an in-depth treatment of various advanced financial reporting methods that play a major role in the financial reporting of multi-national companies. It covers both measurement and (footnote) disclosure issues. Topics that will be discussed in detail include provisions and contingent liabilities, financial instruments, impairment, business combinations, and consolidation of (foreign) subsidiaries. Although a substantial part of the course will focus on the practical application of International Financial Reporting Standards (IFRS), the rationale behind the standards wil also be discussed using insights from academic literature.
Literature	
Prerequisites	Students entering the course should at least have knowledge of financial accounting at an introductory level. We expect students who have a major in accounting or finance to be more successful in dealing with the level and intensity of the course. Exchange students need to have obtained a bachelor degree with a major in Business. 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

Master Business Research	IB Electives
Master Business Research Track OR	IB Electives
Master Fiscale Economie	Economics Electives
Master International Business Track Accountancy	Accountancy
Master International Business Track Accountancy	Electives
Master International Business Track Accounting & Control	Accounting & Control
Master International Business Track Controlling	Controlling
Master International Business Track Controlling	Electives
Master International Business Track Entrepreneurship	Electives
Master International Business Track Finance	Electives
Master International Business Track Organisation	Electives
Master International Business Track Strategy and Innovation	Electives
SBE Exchange Master	Master Courses
SBE Non Degree Courses	Master Courses