

Course Descriptions None 2013-2014

Course Title Advanced Course in Accounting
 Course Code EBC4132
 ECTS Credits 6,5
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	2-9-2013	25-10-2013	C				

Level Advanced
 Coordinator Frank Moers For more information:f.moers@maastrichtuniversity.nl

Language of instruction English

Goals The objective of this course is to help students develop a valid basis for conducting and evaluating scholarly research in accounting.

Description During this course, you will be exposed to contract theory, which is the 'short term' for the theory of incentives, information, and economic institutions, and its relevance for accounting. We will cover the basic ideas in incentive and information theory like screening, signaling, and moral hazard and the analytics behind these models. In addition, we will use these insights to analyze issues in accounting (research) such as performance-based incentives, budgeting, voluntary disclosure, accounting regulation, and auditing.

Literature Reader

Prerequisites

Teaching methods PBL

Assessment methods Final Paper / 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	Free Electives
Master Business Research	Information Management & Accounting
Master Business Research Track OR	Free Electives