Course Descriptions None 2015-2016

Course Title	Accounting
Course Code	EBC1013
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	26-10-2015	18-12-2015	L		X		X

Level	Introductory
Coordinator	Isabella Grabner For more information:i.grabner@maastrichtuniversity.nl
Language of instruction	English
Goals	Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics. Graduates can apply their knowledge and understanding to identify and solve real life business/economic problems. This includes demonstrating analytical skills and a problem-solving attitude. Graduates can inform Judgments on theoretical and practical business/economic issues. Graduates have largely self-directed learning skills and the ability to regulate their own learning process. Graduates have a professional attitude. This includes demonstrating an open mind, proactive behaviour, critical reflection and accountability.
Description	The aim of this course is to introduce accounting to students. Accounting comprises financial accounting and management accounting. Both forms of accounting rely on information extracted from the financial information system. Recent accounting scandals in companies like Enron, Parmalat and Ahold have illustrated the importance of providing reliable information about the performance of a company. In this course, we focus on management accounting. However, as financial statements are the key source of information for both financial and management accountants, we will first briefly discuss the methods that financial accounting uses to produce an annual report. In discussing the subject of management accounting, which has an internal focus (like managers and the board of directors), we will concentrate on the value of management accounting information for the internal decision-making process.
Literature	Bhimani, A., Horngren, C.T., Datar, S., and Rajan, GM.V. (2012) Management and Cost Accounting, Prentice Hall, 5th Edition. (Chapters 1-15) Harrison, Horngren, Thomas, and Suwardy, 2013, Financial Accounting (IFRS): Global Edition, Pearson, 9th edition. (Chapters 1-3)
Prerequisites	An advanced level of English No specific required knowledge requested
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 International Business	Year 1 Compulsory Courses