

Course Descriptions None 2016-2017

Course Title	Accounting																
Course Code	EBC1015																
ECTS Credits	6,5																
Assessment	Pass / Fail																
Period	<table border="1"> <thead> <tr> <th>Period</th> <th>Start</th> <th>End</th> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>31-10-2016</td> <td>22-12-2016</td> <td>L</td> <td>X</td> <td></td> <td></td> <td>X</td> </tr> </tbody> </table>	Period	Start	End	Mon	Tue	Wed	Thu	Fri	2	31-10-2016	22-12-2016	L	X			X
Period	Start	End	Mon	Tue	Wed	Thu	Fri										
2	31-10-2016	22-12-2016	L	X			X										
Level	Introductory																
Coordinator	Alexander Bruggen For more information:a.bruggen@maastrichtuniversity.nl																
Language of instruction	English																
Goals	<p>Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics.</p> <p>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.</p> <p>Graduates can inform Judgments on theoretical and practical business/economic issues.</p> <p>Graduates have largely self-directed learning skills and the ability to regulate their own learning process.</p> <p>Graduates have a professional attitude. This includes demonstrating an open mind, proactive behaviour, critical reflection and accountability.</p>																
Description	<p>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.</p>																
Literature	<p>Bhimani, A., Horngren, C.T., Datar, S., and Rajan, GM.V. (2012) Management and Cost Accounting, Prentice Hall, 5th Edition. (Chapters 1-15)</p> <p>Harrison, Horngren, Thomas, and Suwardy, 2013, Financial Accounting (IFRS): Global Edition, Pearson, 9th edition. (Chapters 1-3)</p>																
Prerequisites	<p>An advanced level of English</p> <p>No specific required knowledge requested</p>																
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	<table border="0"> <tr> <td>Bachelor Fiscal Economics</td> <td>Year 1 Compulsory Courses</td> </tr> </table>	Bachelor Fiscal Economics	Year 1 Compulsory Courses														
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