Course Descriptions None 2018-2019

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

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	4-2-2019	5-4-2019		X			X

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 will also be discussed using insights from academic literature.
Literature	Picker, R., Leo K., Loftus J., Wise V., Clark K., and Alfredson R. "Applying International Financial Reporting Standards, 3rd edition, Wiley.
Prerequisites	Students entering the course should have knowledge of financial accounting at an intermediate 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 - Operations Research	IB Electives
Master Fiscal Economics	Economics Electives
Master International Business - Accountancy	Compulsory Courses
Master International Business - Accounting & Control (parttime/NL)	Compulsory Courses
Master International Business - Controlling	Compulsory Courses
Master International Business - Entrepreneurship and SME Management	Electives
Master International Business - Organisation: Management, Change and Consultancy	Electives
Master International Business - Strategic Corporate Finance	Electives
Master International Business - Strategy and Innovation	Electives
Master International Business - Sustainable Finance	Electives
SBE Exchange Master	Master Exchange Courses
SBE Non Degree Courses	Master Courses