# Course Descriptions None 2019-2020

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| Course Title | Advanced Course in Accounting |
| Course Code | EBC4132 |
| ECTS Credits | 6,5 |
| Assessment | None |

Period

| Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|---|---|---|---|---|---|---|---|
| 1 | 2-9-2019 | 25-10-2019 | C | | | | |

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| 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.<br>Graduates have profound, evidence-based and up-to-date academic knowledge and understanding of theories, methods and tools in business/economics. This includes demonstrating the ability to develop new ideas.<br>Graduates can apply their profound knowledge and understanding to identify and solve also unstructured or semi-structured real life business/economic problems in unfamiliar environments within broader multidisciplinary contexts. This includes demonstrating analytical skills and a problem-solving attitude.<br>Graduates can integrate various perspectives to formulate Judgments even with incomplete information on complex theoretical and practical business/economic issues. |
| 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, signalling, and moral hazard and the analytics behind these models. In addition, we will use these insights to analyse issues in accounting (research) such as performance-based incentives, budgeting, voluntary disclosure, accounting regulation, and auditing. |
| Literature | Reader |
| Prerequisites | |
| Teaching methods | PBL |
| Assessment methods | 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

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| Master Business Research - No specialisation | Year 2 Adv Disc Course(s): Inf Mgmt Acc |
| Master Business Research - No specialisation | Year 2 Free Elective(s) |
| Master Business Research - Operations Research | Year 1 Elective Course(s) |
| Master Business Research - Operations Research | Year 2 Elective Course(s) |