Course Descriptions None 2020-2021

Course Title	Corporate Reporting and Internal Decision-Making
Course Code	EBC4262
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	1-2-2021	26-3-2021	X		X		

Level	no level
Coordinator	Patrick Vorst For more information:p.vorst@maastrichtuniversity.nl
Language of instruction	English
Goals	1. Understand the intuition behind important accounting standards. 2. Critically apply accounting principles to real-life examples. 3. Explain the relevance of external reporting for internal decisionmaking. 4. Evaluate the societal impact of accounting rules.
Description	PLEASE NOTE THAT THE INFORMATION ABOUT THE TEACHING AND ASSESSMENT METHOD(S) USED IN THIS COURSE IS WITH RESERVATION. THE INFORMATION PROVIDED HERE IS BASED ON THE COURSE SETUP PRIOR TO THE CORONAVIRUS CRISIS. AS A CONSEQUENCE OF THE CRISIS, COURSE COORDINATORS MAY BE FORCED TO CHANGE THE TEACHING AND ASSESSMENT METHODS USED. THE MOST UP-TO-DATE INFORMATION ABOUT THE TEACHING/ASSESSMENT METHOD(S) WILL BE AVAILABLE IN THE COURSE SYLLABUS. This course teaches you the relation between information produced for external reporting purposes and the decisions made by management internally. It aims to advance your understanding of financial accounting principles and their implications for real decision-making. This course bridges the gap between financial and management accounting and provides you with hands-on knowledge necessary to become a future finance professional. Selected topics include segment reporting and internal capital allocation efficiency, consolidation and the internal allocation of goodwill, and the impact of accounting standards on the trade-off between real and accrual earnings management. We further explore the externalities of firm disclosures by looking at the implications of financial reporting for peer firms' real decisions.
Literature	
Prerequisites	1. Understanding of financial accounting at an intermediate level (3rd year bachelor). 2. Understanding of introductory management accounting.
Keywords	
Teaching methods	
Assessment methods	
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 - No specialisation	Year 1 Disc - IB Mng. Decision-Making and Control
Master Business Research - Operations Research	Year 1 Elective Course(s)
Master Business Research - Operations Research	Year 2 Elective Course(s)
Master Fiscal Economics	Economics Elective(s)
Master Human Decision Science	Elective Course(s)
Master International Business - Managerial Decision-Making and Control	Compulsory Course(s)