

## Course Descriptions None 2021-2022

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

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	31-1-2022	25-3-2022	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  
 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)