# Course Descriptions None 2021-2022

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| 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 | 31-1-2022 | 25-3-2022 | X | | X | | |

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| 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.<br>2. Critically apply accounting principles to real-life examples.<br>3. Explain the relevance of external reporting for internal decisionmaking.<br>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).<br>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

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| 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) |