

## Course Descriptions None 2022-2023

Course Title Management Accounting  
 Course Code EBC2059  
 ECTS Credits 6,5  
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	5-9-2022	21-10-2022		X			X
4	6-2-2023	31-3-2023		X			X

Level Intermediate/Advanced  
 Coordinator Frank Moers For more information: [f.moers@maastrichtuniversity.nl](mailto:f.moers@maastrichtuniversity.nl)  
 Language of instruction English

Goals This course deals with how accounting information can be used for decision making and control within organization. Management accounting systems provide information to help managers in their decision making and control of activities. We discuss both the kinds of decisions faced by management and the accounting techniques available to make better informed decisions.

The learning objectives are as follows:

1. Students will learn which management accounting systems and techniques are available to provide relevant information for decision making and decision control. They will also learn how to apply them.
2. They will be able to know under which circumstances which tools are suitable, and what the consequences from the different tools are.

This helps students to increase their cognitive knowledge, their understanding of the accounting techniques, their critical thinking, and evaluating alternatives to apply the right systems for the specific situation.

Description PLEASE NOTE THAT THE INFORMATION ABOUT THE TEACHING AND ASSESSMENT METHOD(S) USED IN THIS COURSE IS WITH RESERVATION. A RE-EMERGENCE OF THE CORONAVIRUS AND NEW COUNTERMEASURES BY THE DUTCH GOVERNMENT MIGHT FORCE COORDINATORS 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.

In managing their organizations, managers face important decisions on a daily basis. For example, they need to set the right prices for their products, plan the resources for the upcoming period, make investment decisions, and evaluate strategies. Thus, making and controlling these decisions is a fundamental feature of every manager's job. In this course, students learn how (accounting) information can be used to advance managerial decision making and control. This course focusses on advanced cost accounting and cost management techniques. Some topics discussed are cutting-edge cost allocation methods (e.g., activity-based costing, time-driven activity based costing), transfer pricing and performance measurement, traditional and advanced budgeting techniques, as well as strategic performance measurement systems (e.g., Balanced Scorecard). In these topic areas, we also discuss how statistical analyses can be used to improve the decision making and control within organization.

A profound understanding of these topics is essential for a broad audience. First, future managers can use and request the necessary information to make better informed decisions. Second, future accountants and controllers know how to design the systems that will help their organizations to excel. Third, future employees understand the rationale behind the accounting systems used in their organizations and can act upon them.

Literature Textbook; state-of-the-art research studies; popular contemplations regarding strategic cost accounting and especially cost management

Prerequisites \* As this is an intermediate management accounting course, this course requires a basic knowledge of accounting procedures. Students should have at least completed a first year bachelor course in accounting, or ideally a second year bachelor course, such as Accounting for Managerial Decision Making (EBC2164) or Managerial Finance and Accounting (EBC2165). Students that do not have any background in accounting should have a full bachelor degree in business or economics.  
 \* An advanced level of English.

Teaching methods PBL / Lecture

Assessment methods Participation / Written Exam / Assignment / Presentation

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

Bachelor Economics and Business Economics - Economics	Year 3 International Business Economics Elective(s)
Bachelor Economics and Business Economics - Emerging Markets	Year 3 Elective Course(s)
Bachelor Economics and Business Economics - Economics and Management of Information	Year 2+3 Elective Course(s)
Bachelor Economics and Business Economics - International Business Economics	Year 3 Accounting Elective(s)
Bachelor Economics and Business Economics - International Business Economics	Year 3 Business Elec(s) - Maj Inf Mgmt
Bachelor Economics and Business Economics - International Business Economics	Year 3 Business Elec(s) - Maj Macro
Bachelor Economics and Business Economics - International Business Economics	Year 3 Business Elec(s) - Maj Micro
Bachelor Economics and Business Economics - International Business Economics	Year 3 Core Course(s) - Maj Accounting
Bachelor Fiscal Economics	Year 3 Elective Course(s)
Bachelor International Business - Emerging Markets	Year 3 Elective Course(s)
Bachelor International Business	Year 3 Business Elec(s) - Maj Finance
Bachelor International Business	Year 3 Business Elec(s) - Maj Inf Mgmt
Bachelor International Business	Year 3 Business Elec(s) - Maj Marketing
Bachelor International Business	Year 3 Business Elec(s) - Maj Org
Bachelor International Business	Year 3 Business Elec(s) - Maj SCM
Bachelor International Business	Year 3 Business Elec(s) - Maj Strategy
Bachelor International Business	Year 3 Core Course(s) - Maj Accounting
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses
Pre-master International Business specialisation Accounting and Business Information Technology	Disciplinary Course(s)
Pre-master International Business specialisation Accounting and Control	Disciplinary Course(s)
Pre-master International Business specialisation Managerial Decision-Making and Control	Disciplinary Course(s)