# Course Descriptions None 2023-2024

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| Course Title | Accounting and Financial Reporting |
| Course Code | EBC1038 |
| ECTS Credits | 6,5 |
| Assessment | Whole/Half Grades |

Period

| Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|---|---|---|---|---|---|---|---|
| 2 | 30-10-2023 | 15-12-2023 | L | X | | | X |

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| Level | Introductory |
| Coordinator | Dimitris Kanelis For more information:dimitris.kanelis@maastrichtuniversity.nl |
| Language of instruction | English |
| Goals | * Learn how to prepare financial statements (income statement, balance sheet, cash flow statement) at an introductory level using International Financial Reporting Standards (IFRS).<br>* Understand how managerial judgement plays a role in selecting accounting methods and measurement.<br>* Learn how to analyze and interpret financial statements.<br>* Understand how managerial incentives, managerial judgement, auditing and corporate governance affect the quality of financial statements. |
| Description | The aim of this course is to introduce financial accounting and reporting. Students will learn how to record business transactions and draw up financial statements (balance sheet, income statement and cash flow statement). Understanding the basic principles underlying ‘the language of business' is essential to anyone who will be involved in the preparation (e.g., controllers), monitoring (e.g., supervisory board members, auditors, stock market regulators), analysis (e.g., financial analysts, M&A consultants), or use (e.g., venture capitalists, governments, private shareholders, bondholders) of financial accounting information. The course also addresses other factors (such as accounting regulation, auditing, corporate governance and managerial incentives and judgement) that affect the preparation and use of financial statements as well as techniques for analyzing financial statements. |
| Literature | Weygandt, Kimmel, and Kieso (2019) Financial Accounting with International Financial Reporting Standards, 4th edition, Wiley. |
| Prerequisites | An advanced level of English<br>No specific required knowledge requested |
| Keywords | |
| Teaching methods | PBL / Lecture |
| Assessment methods | Participation / 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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|---|---|
| Bachelor Economics and Business Economics - Economics | Year 1 Compulsory Course(s) |
| Bachelor Economics and Business Economics - Emerging Markets | Year 1 Compulsory Course(s) |
| Bachelor Economics and Business Economics - Economics and Management of Information | Year 1 Compulsory Course(s) |
| Bachelor Economics and Business Economics - International Business Economics | Year 1 Compulsory Course(s) |
| SBE Exchange Bachelor | Bachelor Exchange Courses |
| SBE Exchange Master | Bachelor Exchange Courses |
| SBE Exchange Master | Master Exchange Courses |
| SBE Non Degree Courses | Bachelor Courses |