Course Descriptions None 2024-2025

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

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	2-9-2024	20-10-2024		X			X
4	3-2-2025	30-3-2025		X			X

Level	Intermediate
Coordinator	Frank Moers For more information: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	The objective of this course is for students to further develop skills regarding the collection, analysis, and reporting of both financial and non-financial information, and its use for decision making and control. In doing so, the course focuses on a mix of theory and practice. In terms of theory, we will make use of a textbook on management accounting coupled with assignments and academic articles. In terms of practice, we will make extensive use of cases so to mimic real-life management issues. By the end of class, students should: 1. Have a grasp on the management accounting systems/techniques used by managers for decision-making and control. 2. Be able to critically evaluate under which circumstances which tools are suitable and what their consequences are. 3. Be able to apply the techniques.
Literature	* Drury, C. Management and Cost Accounting. 11th edition (2021) * Academic articles
Prerequisites	This course is in transition for the bachelor Fiscal Economics. See the Bachelor Education and Examination Regulations for more information. The following rule applies to bachelor Fiscal Economics students. TRANSITIONAL REGULATION (EBC2059): The bachelor Fiscal Economics has been discontinued. There will be repeat education for year 1 and year 2 courses up to and including academic year 2025-2026 and exam-only up to and including academic year 2026-2027. For year 3 courses there will be repeat education up to and including 2026-2027 and exam-only up to and including academic year 2027-2028. Whether a course is in transition, cancelled, or replaced may depend on the cohort you are in. Sometimes there are additional criteria. It is therefore very important to carefully read the EER and any addendum so you can apply the rules to your individual situation. 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 / Presentation / Groupwork
Assessment methods	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 Business 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	Transitional Regulation
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)