

## Course Descriptions None 2024-2025

Course Title Advanced Financial Accounting  
 Course Code EBC4074  
 ECTS Credits 6,5  
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	3-2-2025	30-3-2025	X		X		

Level Advanced  
 Coordinator Dimitris Kanelis For more information:dimitris.kanelis@maastrichtuniversity.nl  
 Language of instruction English

Goals Being able to prepare financial statements according to IFRS.  
 -Understanding the rationale behind accounting methods and disclosures required by IFRS.  
 -Understanding the pros and cons of (allowed) alternative treatments.

Description The course is targeted at students preparing for careers in which they extensively use, prepare, or audit financial statements. The course focuses specifically on financial reporting issues faced by large, internationally operating organizations. A major part of the course is dedicated to business combinations and the preparation of consolidated financial statements. The course will be taught using International Financial Reporting Standards (IFRS). Next to the application of the relevant standards and interpretations, the course will also deal with the rationale behind these standards and will consider recent developments in standard-setting at various occasions.

Literature Picker, K. Clark, J. Dunn, D. Koltz, G. Livne, J. Loftus, and L. van der Tas, Applying IFRS Standards, fourth edition, 2016, Wiley.

Prerequisites This course is in transition for the:  
 \* master Business Research - No specialisation  
 \* master Business Research - Operations Research  
 \* master Fiscal Economics.  
 See the Master Education and Examination Regulations for more information.

The following rule applies to master Business Research students who started the programme prior to academic year 2024-2025.

TRANSITIONAL REGULATION (EBC4074):

The master Business Research has been discontinued.

Courses of the Business Research master's programme will continue to be offered until and including academic year 2025-2026 with exam opportunities running until and including 2026-2027.

The following rule applies to master Fiscal Economics students who started the programme prior to academic year 2024-2025.

TRANSITIONAL REGULATION (EBC4074):

The master Fiscal Economics has been discontinued.

Courses of the Fiscal Economics master's programme will continue to be offered until and including academic year 2024-2025 with exam opportunities running until and including 2025-2026.

PREREQUISITES:

- \* Students entering the course should have knowledge of financial accounting at an intermediate level.
- \* We expect students who have a major in accounting or finance to be more successful in dealing with the level and intensity of the course.
- \* Exchange students need to have obtained a bachelor degree with a major in Business.
- \* An advanced level of English

Teaching methods PBL / Presentation / Assignment / Groupwork

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

Master Business Research - No specialisation	Transitional Regulation
Master Business Research - Operations Research	Transitional Regulation
Master Fiscal Economics	Transitional Regulation
Master International Business - Accounting and Business Information Technology	Compulsory Course(s)
Master International Business - Accounting & Control (parttime/NL)	Compulsory Course(s)
SBE Exchange Master	Master Exchange Courses
SBE Non Degree Courses	Master Courses