# Course Descriptions None 2024-2025

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| Course Title | Advanced Course in Accounting |
| Course Code | EBC4132 |
| ECTS Credits | 6,5 |
| Assessment | Whole/Half Grades |

Period

| Period | Start | End | Mon | Tue | Wed | Thu | Fri |
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| 1 | 2-9-2024 | 20-10-2024 | C | | | | |

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| Level | Advanced |
| Coordinator | Frank Moers For more information:f.moers@maastrichtuniversity.nl |
| Language of instruction | English |
| Goals | The objective of this course is to help students develop a valid basis for conducting and evaluating scholarly research in accounting.<br>Graduates have profound, evidence-based and up-to-date academic knowledge and understanding of theories, methods and tools in business/economics. This includes demonstrating the ability to develop new ideas.<br>Graduates can apply their profound knowledge and understanding to identify and solve also unstructured or semi-structured real life business/economic problems in unfamiliar environments within broader multidisciplinary contexts. This includes demonstrating analytical skills and a problem-solving attitude.<br>Graduates can integrate various perspectives to formulate Judgments even with incomplete information on complex theoretical and practical business/economic issues. |
| Description | During this course, you will be exposed to contract theory, which is the 'short term' for the theory of incentives, information, and economic institutions, and its relevance for accounting. We will cover the basic ideas in incentive and information theory like screening, signalling, and moral hazard and the analytics behind these models. In addition, we will use these insights to analyse issues in accounting (research) such as performance-based incentives, budgeting, voluntary disclosure, accounting regulation, and auditing. |
| Literature | Reader |
| Prerequisites | This course is in transition for the master Business Research.<br>See the Master Education and Examination Regulations for more information.<br><br>The following rule applies to master Business Research students who started the programme prior to academic year 2024-2025.<br>TRANSITIONAL REGULATION (EBC4132):<br>The master Business Research has been discontinued.<br>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. |
| Teaching methods | Assignment |
| Assessment methods | 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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| Master Business Research - No specialisation | Transitional Regulation |
| Master Business Research - Operations Research | Transitional Regulation |