

Course Descriptions None 2025-2026

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 | 2-2-2026 | 27-3-2026 | 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 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

Transitional Regulations <div class="trreg"><div class="subtitle">TRANSITIONAL REGULATIONS</div><ul class="trcohorts">Master Business ResearchMaster Business Research - Operations ResearchIn 2024-2025 and 2025-2026 education and exam/resit opportunities are offered.In 2026-2027 exam/resit opportunities are offered.From 2027-2028 onwards, the course is cancelled.<table><col style="width: 200px;"><col style="width: 120px;"><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025 - 2025-2026</td><td>X</td><td>X</td><td> </td></tr><tr><td>2026-2027</td><td> </td><td>X</td><td> </td></tr><tr><td>2027-2028 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table></div><div class="trreg"><div class="subtitle">TRANSITIONAL REGULATIONS - Master Fiscal Economics</div>In 2024-2025 education and exam/resit opportunities are offered.In 2025-2026 exam/resit opportunities are offered.From 2026-2027 onwards, the course is cancelled.<table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025</td><td>X</td><td>X</td><td> </td></tr><tr><td>2025-2026</td><td> </td><td>X</td><td> </td></tr><tr><td>2026-2027 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table></div>

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>

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| This course belongs to the following programme / specialisation | Master Business Research - No specialisation | In transition - Y1 Disc IB Acc Bus Int Tech |
| | Master Business Research - No specialisation | In transition - Y1 Disc IB Accounting and Control |
| | Master Business Research - Operations Research | In transition - Year 1+2 Elective Courses |
| | Master Business Research - Operations Research | Transitional Regulation |
| | Master Fiscal Economics | TR - Economics Electives |
| | Master International Business - Accounting and Business Information Technology | Compulsory Courses |
| | Master International Business - Accounting & Control (parttime/NL) | Compulsory Courses |
| | SBE Exchange Master | Master Exchange Courses |
| | SBE Non Degree Courses | Master Courses |