Course Descriptions None 2025-2026

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
1	1-9-2025	17-10-2025	C				

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. 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. 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. 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	
Transitional Regulations	TRANSITIONAL REGULATIONS <ul class="trcohorts"> - Master Business Research - Master Business Research - Operations Research - In 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;"><col style="width: 120px;"><col><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>
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

Master Business Research - No specialisation	In transition - Y2 Adv Disc Inf Mgm and Acc
Master Business Research - No specialisation	In transition - Y2 Free Electives
Master Business Research - Operations Research	In transition - Year 1+2 Elective Courses
Master Business Research - Operations Research	Transitional Regulation