

## Course Descriptions None 2025-2026

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

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

<div class="trreg"><div class="subtitle">TRANSITIONAL REGULATIONS</div><ul class="trcohorts"><li>Master Business Research</li><li>Master Business Research - Operations Research</li></ul><ol><li>In 2024-2025 and 2025-2026 education and exam/resit opportunities are offered.</li><li>In 2026-2027 exam/resit opportunities are offered.</li><li>From 2027-2028 onwards, the course is cancelled.</li></ol><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 - 2025-2026</td><td>X</td><td>X</td><td>&nbsp;</td></tr><tr><td>2026-2027</td><td>&nbsp;</td><td>X</td><td>&nbsp;</td></tr><tr><td>2027-2028 onwards</td><td>&nbsp;</td><td>&nbsp;</td><td>&nbsp;</td></tr></tbody></table></div>

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