Course Descriptions None 2026-2027

Course Title	Management Accounting
Course Code	EBC2059
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	31-8-2026	16-10-2026		X			X
4	1-2-2027	25-3-2027		X			X

Level	Intermediate
Coordinator	Frank Moers For more information:f.moers@maastrichtuniversity.nl
Language of instruction	English
Goals	This course deals with how accounting information can be used for decision making and control within organization. Management accounting systems provide information to help managers in their decision making and control of activities. We discuss both the kinds of decisions faced by management and the accounting techniques available to make better informed decisions. The learning objectives are as follows: 1. Students will learn which management accounting systems and techniques are available to provide relevant information for decision making and decision control. They will also learn how to apply them. 2. They will be able to know under which circumstances which tools are suitable, and what the consequences from the different tools are. This helps students to increase their cognitive knowledge, their understanding of the accounting techniques, their critical thinking, and evaluating alternatives to apply the right systems for the specific situation.
Description	The objective of this course is for students to further develop skills regarding the collection, analysis, and reporting of both financial and non-financial information, and its use for decision making and control. In doing so, the course focuses on a mix of theory and practice. In terms of theory, we will make use of a textbook on management accounting coupled with assignments and academic articles. In terms of practice, we will make extensive use of cases so to mimic real-life management issues. By the end of class, students should: 1. Have a grasp on the management accounting systems/techniques used by managers for decision-making and control. 2. Be able to critically evaluate under which circumstances which tools are suitable and what their consequences are. 3. Be able to apply the techniques.
Literature	* Drury, C. Management and Cost Accounting. 11th edition (2021) * Academic articles
Prerequisites	* As this is an intermediate management accounting course, this course requires a basic knowledge of accounting procedures. Students should have at least completed a first year bachelor course in accounting, or ideally a second year bachelor course, such as Accounting for Managerial Decision Making (EBC2164) or Managerial Finance and Accounting (EBC2165). Students that do not have any background in accounting should have a full bachelor degree in business or economics. * An advanced level of English.
Transitional Regulations	<ul class="trcohorts"> - Bachelor Economics and Business Economics - Economics and Management of Information [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Accounting [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Information Management [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Macroeconomics [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Microeconomics [2024-2025 or earlier] - From 2025-2026 onwards, education and exam/resit opportunities are offered. Alternative options may be available. See the Bachelor EER 2025-2026 Appendix I Article 16 for more information. <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>2025-2026 onwards</td><td>X</td><td>X</td><td>See the Bachelor EER 2025-2026 Appendix I Article 16 for more information</td></tr></tbody></table> <ul class="trcohorts"> - Bachelor International Business - Major Finance [2024-2025 or earlier] - Bachelor International Business - Major Information Management [2024-2025 or earlier] - Bachelor International Business - Major Marketing [2024-2025 or earlier] - Bachelor International Business - Major Organisation [2024-2025 or earlier] - Bachelor International Business - Major Strategy [2024-2025 or earlier] - Bachelor International Business - Major Supply Chain Management [2024-2025 or earlier] - From 2025-2026 onwards, education and exam/resit opportunities are offered. Alternative options may be available. See the Bachelor EER 2025-2026 Appendix I Article 18 for more information. <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>2025-2026 onwards</td><td>X</td><td>X</td><td>See the Bachelor EER 2025-2026 Appendix I Article 18 for more information</td></tr></tbody></table> <ul class="trcohorts"> - Bachelor Fiscal Economics - In 2024-2025, 2025-2026, and 2026-2027 education and exam/resit opportunities are offered. - In 2027-2028 exam/resit opportunities are offered. - From 2028-2029 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 - 2026-2027</td><td>X</td><td>X</td><td> </td></tr><tr><td>2027-2028</td><td> </td><td>X</td><td> </td></tr><tr><td>2028-2029 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table>
Teaching methods	PBL / Presentation / Groupwork
Assessment methods	Participation / Written Exam / Assignment / Presentation
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

Bachelor Economics and Business Economics - Economics	Year 3 Business Electives
Bachelor Economics and Business Economics - Emerging Markets	Year 3 Elective Courses
Bachelor Economics and Business Economics - Economics and Management of Information	In transition - Year 2+3 Elective Courses
Bachelor Economics and Business Economics - Economics and Management of Information	Year 3 Free Elective
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Accounting - Accounting Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Accounting - Core Courses
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Inf Mgmt - Business Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Macro - Business Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Micro - Business Elec
Bachelor Economics and Business Economics - International Business Economics	Year 3 Business Elective
Bachelor Economics and Business Economics - International Business Economics	Year 3 Core Courses - Maj Accounting
Bachelor Fiscal Economics	In transition - Year 3 Elective Courses
Bachelor International Business - Emerging Markets	Year 3 Elective Courses
Bachelor International Business	In transition - Maj Finance - Business Elec
Bachelor International Business	In transition - Maj Inf Mgmt - Business Elec
Bachelor International Business	In transition - Maj Marketing - Business Elec
Bachelor International Business	In transition - Maj Org - Business Elec
Bachelor International Business	In transition - Maj SCM - Business Elec
Bachelor International Business	In transition - Maj Strategy - Business Elec
Bachelor International Business	Year 3 Core Courses - Maj Accounting
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses
Pre-master International Business specialisation Accounting and Control	Compulsory Courses
Pre-master International Business specialisation Managerial Decision-Making and Control	Compulsory Courses
Pre-master International Business specialisation Accounting and Financial Analysis	Compulsory Courses