

Course Descriptions None 2026-2027

Course Title Accounting for Managerial Decision Making
 Course Code EBC2164
 ECTS Credits 6,5
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	31-8-2026	16-10-2026			X		X

Level Intermediate
 Coordinator Katlijn Haesebrouck For more information:k.haesebrouck@maastrichtuniversity.nl
 Language of instruction English

Goals
 * Identifying what the costs of different business activities are
 * Decision making using cost-benefit guidelines. What is the most profitable way of organizing my business? What kind of information is relevant for certain decisions, and which kind is not?
 * Analyzing why cost-benefit estimations do not turn out to be as planned (Budgeting and variance analysis). Where did we go wrong and who is responsible for it?

Description
 This course deals with accounting for managerial decision making and addresses three areas: (1) cost accounting, (2) decision-making, and (3) planning and evaluation. In cost accounting, we study how different sorts of costs can be related to business activities, which is often not straightforward. The next area, decision-making, helps to attach a 'financial meaning' to actions and outcomes, in order to make decisions that affect firm profitability in the most positive way. Finally, in planning and evaluation, we will address the use and analysis of budgets, and focus on how plans are accounted for.

Literature
 * Drury, Management and Cost Accounting, 11th or 12th edition, Cengage.

Prerequisites
 This course builds on the first-year accounting course EBC1037/EBC1038/EBC1039 and the topics covered in these courses and their content are thus prerequisites.
 An advanced level of English is required.

Keywords

Transitional Regulations
 <div class="treg"><ul class="trcohorts">Bachelor Fiscal EconomicsIn 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></div>

Teaching methods
 PBL / Presentation / Lecture / Assignment / Papers / Groupwork / Research

Assessment methods
 Attendance / Participation / Written Exam / Assignment

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 - Emerging Markets	Year 2 Disciplinary Courses
Bachelor Economics and Business Economics - International Business Economics	Year 2 Compulsory Courses
Bachelor Fiscal Economics	In transition - Year 2 Compulsory Courses
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses