

## Course Descriptions Master 2014-2015

Course Title Control and accountability in small and medium-sized enterprises

Course Code EBC4090

ECTS Credits 5,0

Assessment None

Period	Start	End	Mon	Tue	Wed	Thu	Fri
5	13-4-2015	5-6-2015	X			X	

Level no level

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Language of instruction English

Goals Key learning objectives of this course are to: (1) Acquire good knowledge and understanding of systems and techniques available to managers of small and medium-sized enterprises to provide relevant and reliable information for decision making and control; (2) Learn how to apply this knowledge to real-world cases and provide well-informed advice and judgments based on relevant academic literature; and (3) Learn how to effectively communicate knowledge, advice and judgments on various control and accountability issues.

Description This course covers control and accountability issues in small business environments. These issues are essential to being 'in control' as a small business manager because they improve decision making. Only then entrepreneurs are fully able concentrate on and fully exploit their entrepreneurial skills. To that end, the course deals with the typical management accounting and control issues in small businesses. Students will learn how managers of small companies can help ensure that the Organisation's employees do what is best for the Organisation. Furthermore the course will discuss internal controls in small businesses in order to provide the entrepreneur with reliable information for decision making, improve efficiency and effectiveness of operations, ensure compliance with applicable laws and regulations, and prevent loss of assets of the Organisation. The course will also deal with some financial accounting issues, more specifically how to analyze financial reports of small firms. The central question that we address is: What systems and techniques are available to managers of small and medium-sized enterprises to provide relevant and reliable information for decision making and control? In order to address this question, we will discuss relevant academic literature. Moreover, we will practice problem-solving skills important in a small business environment by working on real-world cases, some of which need to be prepared in writing. In addition the course contains a number of self-study assignments and (guest) lectures that also provide a clear link to practice.

Literature Textbook and academic articles.

Prerequisites Basic knowledge in the areas of financial and management accounting.

Teaching methods PBL / Lecture / 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>

This course belongs to the following programme / specialisation

Master International Business Track	Entrepreneurship
Entrepreneurship	