

## Course Descriptions Bachelor 2019-2020

Course Title Accounting II

Course Code EBC2002

ECTS Credits 6,5

Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	2-9-2019	25-10-2019			X		X

Level Introductory

Coordinator Annelies Renders For more information: a.renders@maastrichtuniversity.nl

Language of instruction

Goals Learn how to prepare, analyse, and interpret financial statements at an introductory level.

Description The course introduces basic financial accounting principles and methods. Students will learn how to record business transactions and draw up financial statements (balance sheet, income statement, and statement of cash flows). Furthermore, the influences of internal control and regulation on financial reporting and techniques for analysing financial statements are discussed.  
Note that in academic year 2019/2020 this course will be offered for the last time. Only students who have registered for this course before but failed should register. Other students should register for the course EBC2164 'Management Accounting 1'.

Literature Harrison, W.T., C.T. Horngren, B. Thomas, and T. Suwardy, Financial Accounting (IFRS) Global Edition, 9th edition, Pearson,  
Literature is subject to change.

Prerequisites

Only for students who started the programme prior to September 2018.

### TRANSITIONAL REGULATION:

Students who did not pass the courses EBC2002 or EBC2007 during AY2018-2019 or earlier will have the possibility to still register and participate in these courses as these will be offered for one more academic year (AY2019-2020), next to the new courses EBC2164 and EBC2165.

Teaching methods PBL / Lecture

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

Bachelor Economics and Business Economics - Emerging Markets	Year 2 Elective Course(s) - Period 1
Bachelor Economics and Business Economics - International Business Economics	Year 2 Compulsory Course(s)
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses