

# Course Descriptions Master 2020-2021

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	31-8-2020	16-10-2020	C				

Level Advanced

Coordinator Frank Moers For more information: [f.moers@maastrichtuniversity.nl](mailto: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 PLEASE NOTE THAT THE INFORMATION ABOUT THE TEACHING AND ASSESSMENT METHOD(S) USED IN THIS COURSE IS WITH RESERVATION. THE INFORMATION PROVIDED HERE IS BASED ON THE COURSE SETUP PRIOR TO THE CORONAVIRUS CRISIS. AS A CONSEQUENCE OF THE CRISIS, COURSE COORDINATORS MAY BE FORCED TO CHANGE THE TEACHING AND ASSESSMENT METHODS USED. THE MOST UP-TO-DATE INFORMATION ABOUT THE TEACHING/ASSESSMENT METHOD(S) WILL BE AVAILABLE IN THE COURSE SYLLABUS.<br /><br />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

Teaching methods PBL

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	Year 2 Adv Disc Course(s): Inf Mgmt Acc
Master Business Research - No specialisation	Year 2 Free Elective(s)
Master Business Research - Operations Research	Year 1 Elective Course(s)
Master Business Research - Operations Research	Year 2 Elective Course(s)