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| Course Title | Accounting and Financial Reporting |
| Course Code | EBC1038 |
| ECTS Credits | 6,5 |
| Assessment | Whole/Half Grades |

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| Level | Introductory |
| Coordinator | Mathijs Van Peteghem For more information:m.vanpeteghem@maastrichtuniversity.nl |
| Language of instruction | English |
| Goals | <ul style="list-style-type: none"> * Learn how to prepare financial statements (income statement, balance sheet, cash flow statement) at an introductory level using International Financial Reporting Standards (IFRS). * Understand how managerial judgement plays a role in selecting accounting methods and measurement. * Learn how to analyze and interpret financial statements. * Understand how managerial incentives, managerial judgement, auditing and corporate governance affect the quality of financial statements. |

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| Literature | Harrison, Horngren, Thomas, Tietz, and Suwardy, 2018, Financial Accounting (IFRS): Global Edition, Pearson, 11th edition. |
| Prerequisites | An advanced level of English No specific required knowledge requested |

Evaluation in previous academic year

For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

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| This course belongs to the following programme / specialisation | Bachelor Economics and Business Economics - Economics | Year 1 Compulsory Course(s) |
| | Bachelor Economics and Business Economics - Emerging Markets | Year 1 Compulsory Course(s) |
| | Bachelor Economics and Business Economics - Economics and Management of Information | Year 1 Compulsory Course(s) |
| | Bachelor Economics and Business Economics - International Business Economics | Year 1 Compulsory Course(s) |
| | SBE Exchange Bachelor | Bachelor Exchange Courses |
| | SBE Exchange Master | Bachelor Exchange Courses |
| | SBE Exchange Master | Master Exchange Courses |
| | SBE Non Degree Courses | Bachelor Courses |