# **COURSE DETAIL**

#### **ACCOUNTING AND FINANCIAL REPORTING**

### **Country**

Netherlands

#### **Host Institution**

Maastricht University - School of Business and Economics

### Program(s)

Business and Economics, Maastricht

#### **UCEAP Course Level**

**Upper Division** 

### **UCEAP Subject Area(s)**

**Business Administration** 

#### **UCEAP Course Number**

116

#### **UCEAP Course Suffix**

#### **UCEAP Official Title**

ACCOUNTING AND FINANCIAL REPORTING

### **UCEAP Transcript Title**

**ACCOUTNG&FIN REPORT** 

### **UCEAP Quarter Units**

6.00

### **UCEAP Semester Units**

4.00

### **Course Description**

This course introduces financial accounting and reporting. Students learn how to record business transactions and draw up financial statements (balance sheet, income statement, and cash flow statement). The course covers the basic principles underlying the language of business which is essential to anyone who is involved in the preparation (e.g., controllers), monitoring (e.g., supervisory board members, auditors, stock market regulators), analysis (e.g., financial analysts, M&A consultants), or use (e.g., venture capitalists, governments, private shareholders, bondholders) of financial accounting information. The course also addresses other factors (such as accounting regulation, auditing, corporate governance and managerial incentives and judgement) that affect the preparation and use of financial statements as well as techniques for analyzing financial statements.

### Language(s) of Instruction

English

### **Host Institution Course Number**

EBC1038

#### **Host Institution Course Title**

ACCOUNTING AND FINANCIAL REPORTING

### **Host Institution Campus**

Maastricht University

# **Host Institution Faculty**

## **Host Institution Degree**

# **Host Institution Department**

School of Business and Economics

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