

COURSE DETAIL

ACCOUNTING AND ACCOUNTABILITY

Country

Netherlands

Host Institution

Maastricht University - University College Maastricht

Program(s)

University College Maastricht

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Economics Business Administration

UCEAP Course Number

104

UCEAP Course Suffix**UCEAP Official Title**

ACCOUNTING AND ACCOUNTABILITY

UCEAP Transcript Title

ACCTG&ACCNTBLTY

UCEAP Quarter Units

6.00

UCEAP Semester Units

4.00

Course Description

From a financial perspective, accounting is split into two complementary fields: financial accounting and management accounting. Financial accounting involves the external use of accounting information. This course covers the underlying principles of financial accounting rules and teaches essential bookkeeping techniques including how to make the necessary journal entries and prepare basic financial statements. Management accounting has an internal focus (aimed at managers). The course discusses the value of management accounting information for the internal decision-making process: management accounting facilitates (e.g., cost calculations) and influences decision-making (e.g., performance evaluation). This course is not bound by this financial framework. This course covers the basics of related fields like corporate governance, corporate social responsibility, auditing, and management control. This course discusses accounting within a broader framework, extending the notion of accounting to a societal phenomenon. A current topic of special importance in accounting and accountability is corporate governance. Corporate governance deals with the relationships between a company's management, its board of directors, shareholders and other stakeholders. The course discusses some major important accounting scandals and the role corporate governance played in these scandals.

Language(s) of Instruction

English

Host Institution Course Number

SSC2022

Host Institution Course Title

ACCOUNTING AND ACCOUNTABILITY

Host Institution Campus

University College Maastricht

Host Institution Faculty

Host Institution Degree

Host Institution Department

Social Science

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