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 Course Details
https://www.maastrichtuniversity.nl/meta/371074/accounting

Host Institution Campus
University College Maastricht

Host Institution Faculty
Host Institution Degree
Host Institution Department Social Science
Course Last Reviewed 2020-2021

Print