



Exchange programme Vrije Universiteit

Vrije Universiteit Amsterdam - Exchange programme Vrije Universiteit - 2022-2023

Exchange

Vrije Universiteit Amsterdam offers many English-taught courses in a variety of subjects, ranging from arts & culture and social sciences, neurosciences and computer science, to economics and business administration.

The International Office is responsible for course approval and course registration for exchange students. For details about course registration, requirements, credits, semesters and so on, please [visit the exchange programmes webpages](#).

Accounting, Business and Society

Course Code	E_IBA2_ABS
Credits	6.00
Period	P4
Course Level	200
Language Of Tuition	English
Faculty	School of Business and Economics
Course Coordinator	C.M. Rigsby
Examiner	C.M. Rigsby
Teaching Staff	C.M. Rigsby
Teaching method(s)	Study Group, Lecture

Course Objective

ACADEMIC AND RESEARCH SKILLS – STUDENTS CAN CONDUCT A BASIC INTERNATIONAL RESEARCH PROJECT FROM START TO FINISH

After successfully completing this course, the student can

- analyze and demonstrate an understanding of financial and management accounting information as a way to hold companies and their managers accountable for their business conduct (Analysis)
- put forward well-founded, substantiated points of view to assess the (external and internal) reporting practices of corporations (Argumentation)

BRIDGING THEORY AND PRACTICE

KNOWLEDGE: Demonstrates theoretical and empirical knowledge concerning the relevant areas in international business administration.

After successfully completing this course, the student can:

- assess and reflect on a company's financial and non-financial performance based on the firm's external reporting practices
- apply and reflect on commonly used management accounting methods for planning, decision-making and control purposes

APPLICATION: Can propose a solution to an international real-life business problem by applying relevant theories and methodologies.

After successfully completing this course, the student can:

- provide practical solutions to a case by applying accounting theory
- apply theoretical knowledge in a specific business situation

QUANTITATIVE SKILLS:

After successfully completing this course, the student can:

- apply relevant financial and common management accounting methods to hold companies and their managers accountable for their business conduct

BROADENING YOUR HORIZON - STUDENTS ARE ABLE TO REFLECT ON THE ETHICAL AND SOCIAL IMPLICATIONS OF PROFESSIONAL AND GOVERNMENTAL DECISIONS

After successfully completing this course, the student:

- has a good understanding of the political, international, and (cross-)cultural context in the field of accounting, specifically the role of companies as corporate citizens.

Course Content

The concept of corporate citizenship has become increasingly important in recent years. It entails the recognition that businesses do not

solely follow the demands of shareholders, but likewise assume responsibility for the social and environmental impact of their activities on the communities in which they operate. In turn, this means that companies can, and need to, be held accountable for their conduct of business. The overarching theme of this course is hence the notion of accountability to assess the citizenship role of companies and their managers. In doing so, it takes two distinct perspectives: First, it covers external reporting practices, which is determined by firms' regulatory framework as well as financial and non-financial reporting. The course strives to enhance your ability to make sense of such accounting information and assess the companies' financial and non-financial performance. Second, the course addresses firms' internal reporting practices, where the communication, and control, of company goals to subdivisions and employees are pivotal. Budgeting, performance measurement, and the balanced scorecard are discussed not only as tools of management control, but also in terms of their implications on individual employees and decision-makers.

Additional Information Teaching Methods

Lectures
Tutorials

Method of Assessment

Group assessment
Written exam – Individual assessment

Entry Requirements

n/a

Literature

tbd.

Recommended background knowledge

1.5 Accounting
Good command of basic financial and management accounting concepts