Hanze

Course: Introduction to Financial and Managerial Accounting — credits: 5

Course code	LBVP26IFM1A
Name	Introduction to Financial and Managerial Accounting
Study year	2026-2027
ECTS credits	5
Language	English
Coordinator	F. ten Kate
Modes of delivery	Lecture
Assessments	Written exam - Computer, organised by STAD examinations

Learning outcomes

PLO1: International Business Opportunities
In this course, the student develops basic knowledge and skills in financial and managerial accounting to understand how organisations create and communicate value to both internal and external stakeholders.
Learning Line: Economics, Finance & Accounting:
CLO1: The student can prepare and interpret simple financial statements by completing all steps of the accounting cycle, to explain an organisation's financial position and performance in a business context.

PLO2: Business Transformation
In this course, the student learns to use basic accounting information to support straightforward decision-making and simple process improvements within an organisation.
Learning Line: Economics, Finance & Accounting:
CLO1: The student can apply basic cost and budgeting concepts to identify simple opportunities for improved operational efficiency and responsible financial management.

Content

This course introduces students to financial and managerial accounting as tools for understanding and managing organisational performance. Students learn how financial information is prepared and communicated to external stakeholders, and how cost and budgeting data support internal decision-making and operational efficiency. The course supports entrepreneurship by developing skills for evaluating business performance and guiding short-term decisions. It connects to sustainability and social impact through responsible financial management and resource use, aligning most strongly with SDG 12 (Responsible Consumption and Production) and SDG 8 (Decent Work and Economic Growth).

Included in programme(s)

International Business 4 Year

School(s)

Business & Law

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