

## Course Descriptions NonDegree 2013-2014

Course Title Internal Control  
 Course Code EBC4069  
 ECTS Credits 6,5  
 Assessment None

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	2-9-2013	25-10-2013		X			X
4	3-2-2014	4-4-2014	X			X	

Level Advanced  
 Coordinator Caren Schelleman For more information:c.schelleman@maastrichtuniversity.nl  
 Language of instruction English

Goals Understand the concept of internal control and the relationship with other disciplines. Understand the role of internal control in producing information of high quality and in promoting the efficiency and effectiveness of an organisation's operations. Understand the different control frameworks and how they relate to each other. Learn about the typology of organisations framework and apply this framework to design effective internal control systems for different types of organisations. Learn about current research in the area of internal control.

Description The area of internal control and accounting information systems concerns the quality of (financial) information. As a result of recent corporate financial scandals, this has become a significant issue in today's business. Every business needs a control system that monitors the effectiveness and efficiency of operations, reduces the risk of asset loss, and helps to ensure the reliability of financial reporting and compliance with laws and regulations. The course Internal Control first discusses some key concepts of internal control, such as the role of information, the COSO control framework, and the typology of organisations framework. Thereafter, based on the typology of organisations framework, the course addresses the evaluation and design of effective and efficient internal controls for different types of organisations. Furthermore, we discuss current research in the area of internal control.

Literature Vaassen, E.H.J., Meuwissen, R.H.G., and Schelleman, C.C.M. 2009. Accounting Information Systems and Internal Control. Chichester: John Wiley & Sons.  
 Reader with academic articles.

Prerequisites No specific required knowledge  
 Teaching methods PBL / Presentation / Assignment / Groupwork  
 Assessment methods Participation / Written Exam

Evaluation in previous academic year For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

Master Business Research	IB Electives
Master Business Research Track OR	IB Electives
Master Fiscale Economie	Economics Electives
Master Human Decision Science	Electives
Master International Business Track Accountancy	Accountancy
Master International Business Track Accountancy	Electives
Master International Business Track Accounting & Control	Accounting & Control
Master International Business Track Controlling	Controlling
Master International Business Track Controlling	Electives
Master International Business Track Entrepreneurship	Electives
Master International Business Track Finance	Electives
Master International Business Track Organisation	Electives
Master International Business Track Strategy and Innovation	Electives
SBE Exchange Master	Master Courses
SBE Non Degree Courses	Master Courses