

Course Title	Assurance Services and Audit Analytics
Course Code	EBC4037
ECTS Credits	6,5
Assessment	Whole/Half Grades

Level	Advanced
Coordinator	Ann Vanstraelen For more information: a.vanstraelen@maastrichtuniversity.nl
Language of instruction	English
Goals	<p>Solid knowledge of different types of assurance services;</p> <p>Deepen insight on the audit process with a particular emphasis on the use of data analytics and digital auditing;</p> <p>Develop understanding of auditor behavior and the functioning and regulation of the audit market with a particular emphasis on the concept of audit quality;</p> <p>Advanced knowledge of the academic literature on auditing and assurance services;</p> <p>Sharpen problem solving skills in auditing and assurance services settings and further develop experience in using and interpreting data in common decision contexts.</p>

Description	<p>This course is organized around 3 key themes: 1) Different types of assurance services; 2) The audit process; and 3) Auditor behavior and the functioning and regulation of the audit market.</p> <p>For the first theme, the course focuses on those assurance services that improve the reliability of information (financial and non-financial) as perceived by decision makers such as shareholders.</p> <p>For the second theme, the course is aimed at deepen students insight on the different stages of the audit process with a particular emphasis on the use of data analytics in the audit of financial statements and digital auditing.</p> <p>For the third theme, academic research will be used to develop students' understanding of auditor behavior and the functioning and regulation of the audit market with a particular emphasis on the concept of audit quality. This will include a discussion of topics such as professional judgment and judgment biases; professional skepticism; ethical decision making; auditor independence; audit firm culture and governance; quality control; public oversight; audit market structure, concentration, competition and pricing.</p> <p>The course is linked to audit practice by means of case-studies, a workshop in collaboration with a large audit firm and/or a guest lecture.</p>
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Prerequisites	Courses and workload are very demanding for all IB Master courses. Exchange students need to have obtained a bachelor degree with a major in Business. Exchange students need to major in accounting in their Master. An advanced level of English.
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Assessment methods	Participation / Written Exam
<p>1. Multiple choice questions</p> <p>2. Short answer questions</p> <p>3. Essay questions</p> <p>4. Case studies</p> <p>5. Group projects</p> <p>6. Individual projects</p> <p>7. Oral presentations</p> <p>8. Written reports</p> <p>9. Peer reviews</p> <p>10. Self-reflection</p>	<p>1. Participation in class discussions</p> <p>2. Written exam questions</p> <p>3. Group projects</p> <p>4. Individual projects</p> <p>5. Oral presentations</p> <p>6. Written reports</p> <p>7. Peer reviews</p> <p>8. Self-reflection</p>

This course belongs to the following programme / specialisation

Master Business Research - No specialisation	Year 1 Disc - IB Acc. and Bus. Inf. Tech.
Master Business Research - No specialisation	Year 1 Disc - IB Accountancy
Master Business Research - No specialisation	Year 1 Disc - IB Accounting and Control
Master Business Research - Operations Research	Elective Course(s)
Master Fiscal Economics	Economics Elective(s)
Master International Business - Accounting and Business Information Technology	Compulsory Course(s)
Master International Business - Accounting & Control (parttime/NL)	Compulsory Course(s)
SBE Exchange Master	Master Exchange Courses
SBE Non Degree Courses	Master Courses