

Course Title	Auditing and Fraud Detection							
Course Code	EBC2058							
ECTS Credits	6,5							
Assessment	Whole/Half Grades							
Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri
	5	11-4-2022	3-6-2022	X			X	
Level	Intermediate							
Coordinator	Ann Vanstraelen For more information:a.vanstraelen@maastrichtuniversity.nl							
Language of instruction	English							
Goals	Solid understanding of the audit process with a particular focus on risk assessment, ethics and fraud detection; Basic knowledge of the academic literature on auditing; Obtain problem solving skills in auditing settings and develop experience in using and interpreting data in common decision contexts.							
Description	Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics. Graduates can apply their knowledge and understanding to identify and solve real life business/economic problems. This includes demonstrating analytical skills and a problem-solving attitude. Graduates can make informed judgments on theoretical and practical business/economic issues. Graduates can find, read and understand relevant research. Graduates have largely self-directed learning skills and the ability to regulate their own learning process.							
	The course is aimed at giving students a solid introduction to auditing. The history and evolution of the auditing function, the role of auditing in a modern economy, the audit process, as well as the elementary auditing techniques are discussed, including the basics of the use of data analytics in the audit of financial statements. Risk assessment, ethics and fraud detection receive particular attention in the discussion of the audit process. The course is linked to audit practice by means of case-studies and a workshop in collaboration with a large audit firm and/or a guest lecture.							
Literature	Textbook and academic articles							
Prerequisites								
Teaching methods	PBL / Lecture / Assignment							
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	Bachelor Economics and Business Economics - Economics			Year 3 International Business Economics Elective(s)				
	Bachelor Economics and Business Economics - Emerging Markets			Year 3 Elective Course(s)				
	Bachelor Economics and Business Economics - Economics and Management of Information			Year 2+3 Elective Course(s)				
	Bachelor Economics and Business Economics - International Business Economics			Year 3 Accounting Elective(s)				
	Bachelor Economics and Business Economics - International Business Economics			Year 3 Business Elec(s) - Maj Inf Mgmt				
	Bachelor Economics and Business Economics - International Business Economics			Year 3 Business Elec(s) - Maj Macro				
	Bachelor Economics and Business Economics - International Business Economics			Year 3 Business Elec(s) - Maj Micro				
	Bachelor Econometrics and Operations Research			Year 3 Elective Course(s)				
	Bachelor Fiscal Economics			Year 3 Elective Course(s)				
	Bachelor International Business - Emerging Markets			Year 3 Elective Course(s)				
	Bachelor International Business			Year 3 Business Elec(s) - Maj Finance				
	Bachelor International Business			Year 3 Business Elec(s) - Maj Inf Mgmt				
	Bachelor International Business			Year 3 Business Elec(s) - Maj Marketing				
	Bachelor International Business			Year 3 Business Elec(s) - Maj Org				
	Bachelor International Business			Year 3 Business Elec(s) - Maj SCM				
	Bachelor International Business			Year 3 Business Elec(s) - Maj Strategy				
	Bachelor International Business			Year 3 Core Course(s) - Maj Accounting				
	Pre-master International Business specialisation Accounting and Business Information Technology			Disciplinary Course(s)				
	Pre-master International Business specialisation Accounting and Control			Disciplinary Course(s)				
	Pre-master International Business specialisation Managerial Decision-Making and Control			Disciplinary Course(s)				
	SBE Exchange Bachelor			Bachelor Exchange Courses				
	SBE Exchange Master			Bachelor Exchange Courses				
	SBE Non Degree Courses			Bachelor Courses				