Course Descriptions None 2014-2015

Course Title	Auditing
Course Code	EBC2058
ECTS Credits	6,5
Assessment	None

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
5	13-4-2015	5-6-2015	X/E			X/E	

Level	Intermediate
Coordinator	Ann Vanstraelen, Leon Timmermans For more information:a.vanstraelen@maastrichtuniversity.nl; le.timmermans@maastrichtuniversity.nl
Language of instruction	English
Goals	Solid understanding of the audit process; 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. 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 inform 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.
Description	The course is aimed at giving students a solid introduction to auditing. The evolution of the auditing function, the role of auditing in a modern economy, the different manifestations of auditing, as well as the most elementary auditing techniques are discussed. The course is linked to audit practice by means of case-studies, a workshop in collaboration with a large audit firm and a guest lecture.
Literature	Textbook and academic articles
Prerequisites	Internal control & accounting systems Knowledge and understanding of internal control and accounting systems (level comparable to: course Internal control & accounting systems). Exchange students are advised to take at least two courses of the available Fiscal Economics courses. An advanced level of English
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 Specialisation Economics and Management of Information	Free Electives
Bachelor Economics and Business Economics Specialisation International Business Economics	Major Accounting
Bachelor Econometrics and Operations Research	Business & Economics Electives
Bachelor Fiscal Economics	Electives
Bachelor International Business	Business Electives
Bachelor International Business	Major Accounting
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses