

## Course Descriptions None 2016-2017

|  |   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
|--|---|-----------|----------|-----|-----|-----|-----|-----|--|---------------|---|--------------------|---|------------------|--|----------------|---|--------------------|---|------------------|---|--------------------------------|---------------------------|-----------|---|------------------|---------------------------------|------------------------------------|---------------------------------|---|---------------------------------|--------------------------------------|---------------------------------|---|---------------------------------|-------------------------------------|---------------------------------|--|---------------------------------|------------------|-----------------------|---------------------------|---------------------|---------------------------|------------------------|------------------|
| Course Title   | Auditing  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Course Code  | EBC2058   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| ECTS Credits   | 6,5   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Assessment   | Whole/Half Grades   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Period   | Period  | Start     | End      | Mon | Tue | Wed | Thu | Fri |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
|  | 5   | 18-4-2017 | 9-6-2017 | X/E |     |     | X/E |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Level  | Intermediate  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Coordinator  | Ann Vanstraelen For more information:a.vanstraelen@maastrichtuniversity.nl  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Language of instruction  | English   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Goals  | <p>Solid understanding of the audit process;<br/>           Basic knowledge of the academic literature on auditing;<br/>           Obtain problem solving skills in auditing settings and develop experience in using and interpreting data in common decision contexts.</p> <p>Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics.<br/>           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.<br/>           Graduates can inform judgments on theoretical and practical business/economic issues.<br/>           Graduates can find, read and understand relevant research.<br/>           Graduates have largely self-directed learning skills and the ability to regulate their own learning process.</p>   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Description  | <p>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 audit process of auditing, as well as the most elementary auditing techniques are discussed.<br/>           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.</p>   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Literature   | Textbook and academic articles  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Prerequisites  | <p>Internal control &amp; accounting systems<br/>           Knowledge and understanding of internal control and accounting systems (level comparable to: course Internal control &amp; accounting systems).</p> <p>An advanced level of English</p>   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Teaching methods   | PBL / Lecture / Assignment  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Assessment methods   | Participation / Written Exam  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Evaluation in previous academic year   | For the complete evaluation of this course please click <a href="http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM">http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</a>   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| This course belongs to the following programme / specialisation                                  | <table border="1"> <tr> <td>Bachelor Economics and Business Economics Specialisation Economics</td> <td>IBE Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation Emerging Markets</td> <td>Business Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation Emerging Markets</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation Economics and Management of Information</td> <td>Free Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation International Business Economics</td> <td>Business Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics Specialisation International Business Economics</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor Econometrics and Operations Research</td> <td>Business &amp; Economics Electives</td> </tr> <tr> <td>Bachelor Fiscal Economics</td> <td>Electives</td> </tr> <tr> <td>Bachelor International Business Specialisation Emerging Markets</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Finance)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Information Management)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Marketing)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Organisation)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Strategy)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Supply Chain Management)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Major Accounting</td> </tr> <tr> <td>SBE Exchange Bachelor</td> <td>Bachelor Exchange Courses</td> </tr> <tr> <td>SBE Exchange Master</td> <td>Bachelor Exchange Courses</td> </tr> <tr> <td>SBE Non Degree Courses</td> <td>Bachelor Courses</td> </tr> </table> |           |          |     |     |     |     |     | Bachelor Economics and Business Economics Specialisation Economics | IBE Electives | Bachelor Economics and Business Economics Specialisation Emerging Markets | Business Electives | Bachelor Economics and Business Economics Specialisation Emerging Markets | Major Accounting | Bachelor Economics and Business Economics Specialisation Economics and Management of Information | Free Electives | Bachelor Economics and Business Economics Specialisation International Business Economics | Business 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 Specialisation Emerging Markets | Major Accounting | Bachelor International Business | Business Electives (Major Finance) | Bachelor International Business | Business Electives (Major Information Management) | Bachelor International Business | Business Electives (Major Marketing) | Bachelor International Business | Business Electives (Major Organisation) | Bachelor International Business | Business Electives (Major Strategy) | Bachelor International Business | Business Electives (Major Supply Chain Management) | Bachelor International Business | Major Accounting | SBE Exchange Bachelor | Bachelor Exchange Courses | SBE Exchange Master | Bachelor Exchange Courses | SBE Non Degree Courses | Bachelor Courses |
| Bachelor Economics and Business Economics Specialisation Economics                               | IBE Electives   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor Economics and Business Economics Specialisation Emerging Markets                        | Business Electives  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor Economics and Business Economics Specialisation Emerging Markets                        | Major Accounting  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor Economics and Business Economics Specialisation Economics and Management of Information | Free Electives  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor Economics and Business Economics Specialisation International Business Economics        | Business 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 Specialisation Emerging Markets                                  | Major Accounting  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor International Business  | Business Electives (Major Finance)  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor International Business  | Business Electives (Major Information Management)   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor International Business  | Business Electives (Major Marketing)  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor International Business  | Business Electives (Major Organisation)   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor International Business  | Business Electives (Major Strategy)   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor International Business  | Business Electives (Major Supply Chain Management)  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| Bachelor International Business  | Major Accounting  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| SBE Exchange Bachelor  | Bachelor Exchange Courses   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| SBE Exchange Master  | Bachelor Exchange Courses   |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |
| SBE Non Degree Courses   | Bachelor Courses  |           |          |     |     |     |     |     |  |               |   |                    |   |                  |  |                |   |                    |   |                  |   |                                |                           |           |   |                  |                                 |                                    |                                 |   |                                 |                                      |                                 |   |                                 |                                     |                                 |  |                                 |                  |                       |                           |                     |                           |                        |                  |