

Course Descriptions None 2020-2021

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	12-4-2021	28-5-2021	X			X																																														
Level	Intermediate																																																				
Coordinator	Ann Vanstraelen For more information:a.vanstraelen@maastrichtuniversity.nl																																																				
Language of instruction	English																																																				
Goals	<p>Solid understanding of the audit process with a particular focus on risk assessment, ethics and fraud detection;</p> <p>Basic knowledge of the academic literature on auditing;</p> <p>Obtain problem solving skills in auditing settings and develop experience in using and interpreting data in common decision contexts.</p>																																																				
Description	<p>Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics.</p> <p>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.</p> <p>Graduates can make informed judgments on theoretical and practical business/economic issues.</p> <p>Graduates can find, read and understand relevant research.</p> <p>Graduates have largely self-directed learning skills and the ability to regulate their own learning process.</p> <p>PLEASE NOTE THAT THE INFORMATION ABOUT THE TEACHING AND ASSESSMENT METHOD(S) USED IN THIS COURSE IS WITH RESERVATION. THE INFORMATION PROVIDED HERE IS BASED ON THE COURSE SETUP PRIOR TO THE CORONAVIRUS CRISIS. AS A CONSEQUENCE OF THE CRISIS, COURSE COORDINATORS MAY BE FORCED TO CHANGE THE TEACHING AND ASSESSMENT METHODS USED. THE MOST UP-TO-DATE INFORMATION ABOUT THE TEACHING/ASSESSMENT METHOD(S) WILL BE AVAILABLE IN THE COURSE SYLLABUS. 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.</p> <p>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.</p>																																																				
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	<table border="1"> <tr> <td>Bachelor Economics and Business Economics - Economics</td> <td>Year 3 International Business Economics Elective(s)</td> </tr> <tr> <td>Bachelor Economics and Business Economics - Emerging Markets</td> <td>Year 3 Elective Course(s)</td> </tr> <tr> <td>Bachelor Economics and Business Economics - Economics and Management of Information</td> <td>Year 2+3 Elective Course(s)</td> </tr> <tr> <td>Bachelor Economics and Business Economics - International Business Economics</td> <td>Year 3 Accounting Elective(s)</td> </tr> <tr> <td>Bachelor Economics and Business Economics - International Business Economics</td> <td>Year 3 Business Elec(s) - Maj Inf Mgmt</td> </tr> <tr> <td>Bachelor Economics and Business Economics - International Business Economics</td> <td>Year 3 Business Elec(s) - Maj Macro</td> </tr> <tr> <td>Bachelor Economics and Business Economics - International Business Economics</td> <td>Year 3 Business Elec(s) - Maj Micro</td> </tr> <tr> <td>Bachelor Econometrics and Operations Research</td> <td>Year 3 Elective Course(s)</td> </tr> <tr> <td>Bachelor Fiscal Economics</td> <td>Year 3 Elective Course(s)</td> </tr> <tr> <td>Bachelor International Business - Emerging Markets</td> <td>Year 3 Elective Course(s)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Year 3 Business Elec(s) - Maj Finance</td> </tr> <tr> <td>Bachelor International Business</td> <td>Year 3 Business Elec(s) - Maj Inf Mgmt</td> </tr> <tr> <td>Bachelor International Business</td> <td>Year 3 Business Elec(s) - Maj Marketing</td> </tr> <tr> <td>Bachelor International Business</td> <td>Year 3 Business Elec(s) - Maj Org</td> </tr> <tr> <td>Bachelor International Business</td> <td>Year 3 Business Elec(s) - Maj SCM</td> </tr> <tr> <td>Bachelor International Business</td> <td>Year 3 Business Elec(s) - Maj Strategy</td> </tr> <tr> <td>Bachelor International Business</td> <td>Year 3 Core Course(s) - Maj 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> <tr> <td>Pre-master International Business specialisation Accounting and Business Information Technology</td> <td>Disciplinary Course(s)</td> </tr> <tr> <td>Pre-master International Business specialisation Accounting and Control</td> <td>Disciplinary Course(s)</td> </tr> <tr> <td>Pre-master International Business specialisation Managerial Decision-Making and Control</td> <td>Disciplinary Course(s)</td> </tr> </table>							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	SBE Exchange Bachelor	Bachelor Exchange Courses	SBE Exchange Master	Bachelor Exchange Courses	SBE Non Degree Courses	Bachelor Courses	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)
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