

Course Descriptions None 2021-2022

| Course Title | Internal Control and Accounting Information Systems | | | | | | | | | | | | | | | | |
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| Course Code | EBC2057 | | | | | | | | | | | | | | | | |
| ECTS Credits | 6,5 | | | | | | | | | | | | | | | | |
| Assessment | Whole/Half Grades | | | | | | | | | | | | | | | | |
| Period | <table border="1"> <thead> <tr> <th>Period</th> <th>Start</th> <th>End</th> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td>4</td> <td>31-1-2022</td> <td>25-3-2022</td> <td>X</td> <td></td> <td>X</td> <td></td> <td></td> </tr> </tbody> </table> | Period | Start | End | Mon | Tue | Wed | Thu | Fri | 4 | 31-1-2022 | 25-3-2022 | X | | X | | |
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| 4 | 31-1-2022 | 25-3-2022 | X | | X | | | | | | | | | | | | |
| Level | Intermediate | | | | | | | | | | | | | | | | |
| Coordinator | Caren Schelleman For more information:c.schelleman@maastrichtuniversity.nl | | | | | | | | | | | | | | | | |
| Language of instruction | English | | | | | | | | | | | | | | | | |
| Goals | <ul style="list-style-type: none"> * Understand the concept of quality of information and the importance of this concept. * Understand the role of internal control in producing information of high quality, in promoting the efficiency and effectiveness of an organisation's operations, and compliance with laws and regulations. * Understand how risk analysis forms the basis of designing, evaluating and improving internal control systems. * Learn about the different organisational processes within organisations, and learn how to design internal controls for each of these processes. * Learn about controls that specifically apply to Information Technology (IT) and integrate these into each of the business processes. * Learn how to use process mining to design, evaluate and improve internal control (including control of IT) in business processes. * 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 effectively communicate both to specialist and nonspecialist audiences. This includes demonstrating strong presentation skills, project- management skills and interpersonal skills. * Graduates have largely self-directed learning skills and the ability to regulate their own learning process. * Graduates have a professional attitude. This includes demonstrating an open mind, proactive behaviour, critical reflection and accountability. * Graduates can effectively function in a multicultural environment and work in multicultural teams. This includes demonstrating interpersonal skills and a high proficiency of English. * Graduates show social responsibility. This includes demonstrating awareness for academic and scientific responsibility in a broader social or ethical context. | | | | | | | | | | | | | | | | |
| Description | <p>The area of internal control and accounting information systems concerns the quality of information for decision making. As a result of corporate financial scandals, this is a significant issue in today's business. Every business needs an internal control system that monitors the effectiveness and efficiency of operations, reduces the risk of asset loss, helps to ensure the quality of information, and assures compliance with laws and regulations. The course Internal Control & Accounting Information Systems is an introduction into the key concepts and techniques of internal control, such as information quality, the COSO control framework, IT controls and organisational controls. Based on these concepts and techniques, the course addresses the design, evaluation, and improvement of effective and efficient internal controls for organisational processes such as the purchasing, inventory, and sales processes.</p> <p>Assessment methods: case work, participation, presentation, written exam</p> | | | | | | | | | | | | | | | | |
| Literature | Vaassen, E.H.J., Meuwissen, R.H.G., and Schelleman, C.C.M. 2009. Accounting Information Systems and Internal Control. Chichester: John Wiley & Sons. | | | | | | | | | | | | | | | | |
| Prerequisites | <p>This course has changed status from compulsory to elective.</p> <p>The following rule applies to bachelor Fiscal Economics students who started the programme prior to academic year 2019/20. TRANSITIONAL REGULATION (EBC2057): This course is a third year COMPULSORY course.</p> | | | | | | | | | | | | | | | | |
| Teaching methods | PBL / Presentation / Assignment / Groupwork | | | | | | | | | | | | | | | | |
| Assessment methods | 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

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| 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 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 |
| Transitional Regulations | See prerequisites |
| SBE Exchange Bachelor | Bachelor Exchange Courses |
| SBE Exchange Master | Bachelor Exchange Courses |
| SBE Non Degree Courses | Bachelor Courses |