Course Descriptions None 2024-2025

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	14-4-2025	8-6-2025	X			X	

Level	Intermediate
Coordinator	Leon Timmermans For more information:le.timmermans@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. 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.
Description	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	This course has been cancelled for: * pre-master International Business specialisation Accounting and Business Information Technology * pre-master International Business specialisation Accounting and Control * pre-master International Business specialisation Managerial Decision-Making and Control See the Bachelor Education and Examination Regulations for more information. The following rule applies to students who started one of the following programmes prior to academic year 2023-2024. * pre-master International Business specialisation Accounting and Business Information Technology * pre-master International Business specialisation Accounting and Control * pre-master International Business specialisation Managerial Decision-Making and Control TRANSITIONAL REGULATION (EBC2058): Students who have not been able to successfully complete "Auditing and Fraud Detection" (EBC2058) before 2024-2025, do not comply with the requirement to successfully complete the pre-master in two academic years. Therefore, no additional examination options will be available. This course is in transition for the bachelor Fiscal Economics. See the Bachelor Education and Examination Regulations for more information. The following rule applies to bachelor Fiscal Economics students. TRANSITIONAL REGULATION (EBC2058): The bachelor Fiscal Economics has been discontinued. There will be repeat education for year 1 and year 2 courses up to and including academic year 2025-2026 and exam-only up to and including academic year 2026-2027. For year 3 courses there will be repeat education up to and including 2026-2027 and exam-only up to and including academic year 2027-2028. Whether a course is in transition, cancelled, or replaced may depend on the cohort you are in. Sometimes there are additional criteria. It is therefore very important to carefully read the EER and any addendum so you can apply the rules to your individual situation.
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 Business 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 Economics and Business Economics - International Business Economics	Year 3 Core Course(s) - Maj Accounting
Bachelor Econometrics and Operations Research	Year 3 Elective Course(s)
Bachelor Fiscal Economics	Transitional Regulation
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	Cancelled
Pre-master International Business specialisation Accounting and Control	Cancelled
Pre-master International Business specialisation Managerial Decision-Making and Control	Cancelled