Course Descriptions None 2025-2026

Course Title	Fraud and Crime in the Firm
Course Code	EBS2057
ECTS Credits	4,0
Assessment	Pass / Fail

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
6	22-6-2026	3-7-2026	C				

Level	Intermediate
Coordinator	Lex Borghans For more information:lex.borghans@maastrichtuniversity.nl
Language of instruction	English
Goals	Understanding of how fraud and crime can threat the performance of a firm. - Understanding of the mechanisms generating fraud and crime and possibilities for firms to reduce the potential negative consequences.
Description	While most entrepreneurs are searching for innovative solutions to improve firm performance and managers attempt to organize processes in the firm to optimize this performance, there is always the threat that others misuse the opportunities provided by the firm in an illegal way. These problems can be caused by both insiders (e.g. employees) and outsiders (e.g. customers). In practice, the legal system does not fully protect firms against this threat, and leaves protection partly to their own responsibility. Additional measures by firms are required for which there is always a trade-off between the costs of these measures and the potential costs of fraud and crime. This skills training develops an understanding of why and how the practices of a firm could provide incentives for criminal behavior and what firms can do to reduce these problems. Based on cases, problems of crime and fraud will be discussed and students (in teams) work on an actual strategy to maximize profits for a specific firm. Thereby, students have to optimize the trade-off between additional costs and benefits due to preventive measures to reduce fraud and crime.
Literature	Academic articles
Prerequisites	An advanced level of English.
Transitional Regulations	TRANSITIONAL REGULATIONS <ul class="trcohorts"> - Bachelor Fiscal Economics - In 2024-2025 and 2025-2026 education and exam/resit opportunities are offered. - In 2026-2027 exam/resit opportunities are offered. - From 2027-2028 onwards, the course is cancelled. <table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><col><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025 - 2025-2026</td><td>X</td><td>X</td><td> </td></tr><tr><td>2026-2027</td><td> </td><td>X</td><td> </td></tr><tr><td>2027-2028 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table>
Teaching methods	PBL / Presentation / Lecture / Assignment / Papers / Groupwork
Assessment methods	Attendance / Assignment / Presentation
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 2 Elective Skills
Bachelor Economics and Business Economics - Economics and Management of Information	Year 2 Elective Skills
Bachelor Economics and Business Economics - International Business Economics	Year 2 Elective Skills
Bachelor Fiscal Economics	In transition - Year 2 Elective Skills
Bachelor International Business	Year 2 Elective Skills
SBE Exchange Bachelor	Bachelor Exchange Skills
SBE Exchange Master	Bachelor Exchange Skills
SBE Non Degree Courses	Bachelor Skills