Course Descriptions None 2026-2027

Course Title	Internal Control and Accounting Information Systems
Course Code	EBC2057
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	1-2-2027	25-3-2027	X		X		

Level	Intermediate
Coordinator	Caren Schelleman For more information:c.schelleman@maastrichtuniversity.nl
Language of instruction	English
Goals	* 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	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. Assessment methods: case work, participation, presentation, written exam
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	
Transitional Regulations	<ul class="trcohorts"> - Bachelor Economics and Business Economics - Economics and Management of Information [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Accounting [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Information Management [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Macroeconomics [2024-2025 or earlier] - Bachelor Economics and Business Economics - International Business Economics - Major Microeconomics [2024-2025 or earlier] - From 2025-2026 onwards, education and exam/resit opportunities are offered. Alternative options may be available. See the Bachelor EER 2025-2026 Appendix I Article 16 for more information. <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>2025-2026 onwards</td><td>X</td><td>X</td><td>See the Bachelor EER 2025-2026 Appendix I Article 16 for more information</td></tr></tbody></table> <ul class="trcohorts"> - Bachelor International Business - Major Finance [2024-2025 or earlier] - Bachelor International Business - Major Information Management [2024-2025 or earlier] - Bachelor International Business - Major Marketing [2024-2025 or earlier] - Bachelor International Business - Major Organisation [2024-2025 or earlier] - Bachelor International Business - Major Strategy [2024-2025 or earlier] - Bachelor International Business - Major Supply Chain Management [2024-2025 or earlier] - From 2025-2026 onwards, education and exam/resit opportunities are offered. Alternative options may be available. See the Bachelor EER 2025-2026 Appendix I Article 18 for more information. <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>2025-2026 onwards</td><td>X</td><td>X</td><td>See the Bachelor EER 2025-2026 Appendix I Article 18 for more information</td></tr></tbody></table> <ul class="trcohorts"> - Bachelor Fiscal Economics - In 2024-2025, 2025-2026, and 2026-2027 education and exam/resit opportunities are offered. - In 2027-2028 exam/resit opportunities are offered. - From 2028-2029 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 - 2026-2027</td><td>X</td><td>X</td><td> </td></tr><tr><td>2027-2028</td><td> </td><td>X</td><td> </td></tr><tr><td>2028-2029 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table>
Teaching methods	PBL / Presentation / Assignment / Groupwork
Assessment methods	Participation / Written Exam / 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 3 Business Electives
Bachelor Economics and Business Economics - Emerging Markets	Year 3 Elective Courses
Bachelor Economics and Business Economics - Economics and Management of Information	In transition - Year 2+3 Elective Courses
Bachelor Economics and Business Economics - Economics and Management of Information	Year 3 Free Elective
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Accounting - Accounting Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Accounting - Core Courses
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Inf Mgmt - Business Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Macro - Business Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Micro - Business Elec
Bachelor Economics and Business Economics - International Business Economics	Year 3 Business Elective
Bachelor Economics and Business Economics - International Business Economics	Year 3 Core Courses - Maj Accounting
Bachelor Fiscal Economics	In transition - Year 3 Elective Courses
Bachelor International Business - Emerging Markets	Year 3 Elective Courses
Bachelor International Business	In transition - Maj Finance - Business Elec
Bachelor International Business	In transition - Maj Inf Mgmt - Business Elec
Bachelor International Business	In transition - Maj Marketing - Business Elec
Bachelor International Business	In transition - Maj Org - Business Elec
Bachelor International Business	In transition - Maj SCM - Business Elec
Bachelor International Business	In transition - Maj Strategy - Business Elec
Bachelor International Business	Year 3 Core Courses - Maj Accounting
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses