

# Course Descriptions None 2026-2027

Course Title Auditing and Fraud Detection  
 Course Code EBC2058  
 ECTS Credits 6,5  
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
5	12-4-2027	4-6-2027	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.

Description 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.

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

Transitional Regulations <div class="trreg"><ul class="trcohorts"><li>Bachelor Economics and Business Economics - Economics and Management of Information [2024-2025 or earlier]</li><li>Bachelor Economics and Business Economics - International Business Economics [2024-2025 or earlier]</li><li>Bachelor International Business [2024-2025 or earlier]</li></ul><ol><li>From 2025-2026 onwards, education and exam/resit opportunities are offered.<br />Alternative options may be available. See the Bachelor EER 2025-2026 Appendix I Article 16 for more information.</li></ol><table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><thead><tr><th>Academic

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 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 Econometrics and Operations Research	Year 3 Elective Courses
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
Pre-master International Business specialisation Accounting and Control	Cancelled - Disciplinary Courses
Pre-master International Business specialisation Managerial Decision-Making and Control	Cancelled - Disciplinary Courses
Pre-master International Business specialisation Accounting and Business Information Technology	Cancelled - Disciplinary Courses