Course Descriptions None 2026-2027

Course Title	Assurance Services and Audit Analytics
Course Code	EBC4037
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	31-8-2026	16-10-2026	X			X	

Level	Advanced
Coordinator	Ann Vanstraelen For more information:a.vanstraelen@maastrichtuniversity.nl
Language of instruction	English
Goals	Solid knowledge of different types of assurance services including sustainability assurance; Deepen insight on the audit process with a particular emphasis on the use of data analytics, AI tools, and digital auditing; Develop understanding of auditor behavior and the functioning and regulation of the audit market with a particular emphasis on the concept of audit quality; Advanced knowledge of the academic literature on auditing and assurance services; Sharpen problem solving skills in auditing and assurance services settings and further develop experience in using and interpreting data in common decision contexts. Students who successfully complete this course will have sufficient knowledge of the process of assurance services to effectively perform entry-level assurance work in professional accounting firms. Furthermore, students will be able to read and critically evaluate audit research, and report the results of research on current and fundamental issues in the accounting profession. Graduates have profound, evidence-based and up-to-date academic knowledge and understanding of theories, methods and tools in business/economics. This includes demonstrating the ability to develop new ideas. Graduates can apply their profound knowledge and understanding to identify and solve also unstructured or semi-structured real life business/economic problems in unfamiliar environments within broader multidisciplinary contexts. This includes demonstrating analytical skills and a problem-solving attitude. Graduates can integrate various perspectives to formulate judgments even with incomplete information on complex 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, interpersonal skills, a high level of argumentation and context sensitivity. Graduates have self-directed learning skills and the ability to regulate their own learning process.
Description	This course is organized around 3 key themes: 1) Different types of assurance services; 2) The audit process; and 3) Auditor behavior and the functioning and regulation of the audit market. The first theme of the course examines assurance services aimed at enhancing the reliability of financial and non-financial information for decision-makers, including shareholders and a broader range of stakeholders. Specific emphasis is placed on sustainability and ESG assurance. The second theme of the course focuses on deepening students' understanding of the various stages of the audit process, emphasizing the application of data analytics, AI tools and digital auditing methodologies in the context of financial statement audits. In the third theme, academic research will be used to develop students' understanding of auditor behavior and the functioning and regulation of the audit market with a particular emphasis on the concept of audit quality. This will include a discussion of topics such as professional judgment and judgment biases; professional skepticism; ethical decision making; auditor independence; audit firm culture and governance; quality control; public oversight; audit market structure, concentration, competition and pricing. The course is linked to audit practice by means of case-studies, a workshop in collaboration with a large audit firm and/or a guest lecture.
Literature	Textbook and articles
Prerequisites	* Exchange students need to have obtained a bachelor degree with a major in Business. * Exchange students need to major in accounting in their Master. * An advanced level of English. Note that courses and workload are very demanding for all IB Master courses.
Transitional Regulations	<ul class="trcohorts"> - Master Business Research - No specialisation [2023-2024 and earlier] - Master Business Research - Operations Research [2023-2024 and earlier] - 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> <ul class="trcohorts"> - Master Fiscal Economics [2023-2024 or earlier] - In 2024-2025 education and exam/resit opportunities are offered. - In 2025-2026 exam/resit opportunities are offered. - From 2026-2027 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</td><td>X</td><td>X</td><td> </td></tr><tr><td>2025-2026</td><td> </td><td>X</td><td> </td></tr><tr><td>2026-2027 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table>
Teaching methods	PBL / Presentation / Lecture / Groupwork
Assessment methods	Attendance / Participation / Written Exam / Assignment
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

Master Business Research - No specialisation	In transition - Y1 Disc IB Accounting and Control
Master Business Research - No specialisation	In transition - Year 1 Disc IB Acc Bus Int Tech
Master Business Research - Operations Research	In transition - Year 1+2 Elective Courses
Master Fiscal Economics	Cancelled - Economics Electives
Master International Business - Accounting and Financial Analysis	Compulsory Courses
Master International Business - Accounting & Control (parttime/NL)	Compulsory Courses
SBE Exchange Master	Master Exchange Courses
SBE Non Degree Courses	Master Courses