



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE30E Bachelor Course in Accounting and Finance II Including Degree Project, 30 högskolepoäng

Bachelor Course in Accounting and Finance II Including Degree Project, 30 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2E

Date of Ratification

Approved by School of Business and Economics 2016-01-27

The course syllabus is valid from spring semester 2017

Prerequisites

The student shall have completed 90 credits within Business Administration, where of 60 credits in Financial Accounting, Finance and Management Accounting, or the equivalent. English B/English 6.

Objectives

Module 1: Fraud and Forensic Auditing, 7.5 credits

After completing this module the student should be able to:

- define what constitutes fraud and explain why people commit fraud
- identify and describe red flags or symptoms of fraud and apply these flags in regards to fraud risk assessment
- explain what auditors' responsibilities in regards to fraud
- explain the various types of fraud depicted in the ACFE fraud tree
- explain and discuss corruption, financial statement fraud, and assets misappropriation
- apply various techniques to demonstrate the existence of fraud and identify potential fraudsters
- conduct fraud interviews and build a fraud report
- apply fraud prevention and fraud deterrence programme

Module 2: Applied Research Method, 7.5 credits

After completing this module the student should be able to:

- describe how scientific problems are identified and formulated
- assess alternative research designs
- describe and explain thoroughly the advantages and disadvantages of various scientific methods for quantitative data collection including operationalization, survey design and scales applied
- apply scientific methods for quantitative data analysis
- assess traditional scientific methods for quantitative data analysis
- evaluate traditional scientific methods for quantitative data analysis

Module 3: Degree Project, Management Accounting, 15 credits

After completing the module the student is expected to be able to:

- implement a literature study, relevant for the degree project
- independently formulate a research question
- use scientific research methods
- collect and analyse data
- critically discuss research reports
- independently write and present a degree project
- present, orally and in writing, and discuss their conclusions in dialogue with various groups

Content

Module 1: Fraud and Forensic Auditing, 7.5 credits

This module is about fraud in business entities, what causes it, and various techniques and program to prevent, detect, and investigate fraud. Specifically, this module will cover the following subjects:

- what fraud is and what it isn't and why people commit fraud
- the red flags or symptoms of fraud
- auditors' fraud responsibilities
- fraud risk assessment
- the fraud tree
- corruption
- financial statement fraud
- asset misappropriation
- interviewing witnesses
- conducting investigations and writing reports
- preventing fraud

Module 2: Applied Research Method, 7.5 credits

The module contains:

- the nature and formulation of scientific problems
- the link between problem and research design
- various standard scientific methods for quantitative data analysis

Module 3: Degree Project, Management Accounting, 15 credits

The module is based on a series of seminars about the students' reports during the process of writing a degree project. The work with the degree project includes definition and formulation of a research question, writing a report about the research work and critically discusses and analyse other students' work material.

Type of Instruction

Module 1: Fraud and Forensic Auditing, 7.5 credits

This module applies a student-centred learning approach. In essence, it will be taught using a series of lectures, class discussions and case assignments. Obligatory parts are stated in the schedule.

Module 2: Applied Research Method, 7.5 credits

The module consists of lectures, practical cases, field studies and seminars. Obligatory parts are stated in the schedule.

Module 3: Degree Project, Management Accounting, 15 credits

The teaching consists of seminars and tutoring. Obligatory parts are stated in the schedule.

Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

Module 1: Fraud and Forensic Auditing, 7.5 credits

The module is examined through written assignments and examination.

Module 2: Applied Research Method, 7.5 credits

The student is examined by assessment of reports prepared for seminars and their ability to discuss these reports at seminars.

Module 3: Degree Project, Management Accounting, 15 credits

The examination consists of an evaluation of the degree project and the oppositions the student is writing during the process.

Concerning all modules:

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

A degree project that is not assessed to possibly fulfill the requirements at the final tutoring is recommended not to be treated at the originally scheduled final seminar.

Course Evaluation

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

Required Reading and Additional Study Material**Module 1: Fraud and Forensic Auditing, 7.5 credits****Required reading**

Wells, J.T. *Principles of Fraud Examination*. Willey. Latest edition. 521 pages.

Articles from scientific journals and survey reports. About 800 pages.

Additional materials:

Albrecht, W.S., Albrecht, C.O., Albrecht, C.C. & Zimbelman, M.F. *Fraud Examination*. Cengage Learning. Senaste upplagan. About 678 pages.

Module 2: Methodology, 7.5 credits

Obligatorisk litteratur

Hair, J. F. and Black, W. C. *Multivariate Data Analysis*. PEARSON EDUCATION LIMITED. Latest edition. 744 pages.

Module 3: Degree Project, Management Accounting, 15 credits

The literature will be selected together with the examiner.