



## Course syllabus

School of Business and Economics

Department of Management

2FE33E Bachelor Course in Accounting II, including degree project,  
30 högskolepoäng

2FE33E Bachelor Course in Accounting 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 2018-01-24

Revised 2022-12-05 by School of Business and Economics. Change of department  
The course syllabus is valid from spring semester 2023

### **Prerequisites**

The student shall have completed 60 credits within Business Administration, including basic courses in Financial Accounting, Finance and Management Accounting, and at least 15 credits Bachelor course in Accounting I, or the equivalent. English B/English 6 or the equivalent.

## Objectives

### **Module 1: Fraud and Forensic Auditing, 7.5 credits**

After completing this module the student should be able to:

- define what constitutes fraud according to the Association of Certified Fraud Examiners (ACFE) fraud tree 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 auditors and internal officials' responsibilities with regards to fraud
- explain and discuss corruption, financial statement fraud, and assets misappropriation
- apply various techniques to demonstrate the existence of fraud and identify

- potential fraudsters
- 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: Business Administration, degree project (bachelor), 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**

The module contains:

- what fraud (the ACFR fraud tree) is and what it is not and why people commit fraud
- the red flags or symptoms of fraud
- fraud risk assessment
- corruption
- financial statements fraud
- asset misappropriation
- 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: Business Administration, degree project (bachelor), 15 credits**

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.

**Module 2: Applied Research Method, 7.5 credits**

The teaching consists of lectures, practical cases, field studies and seminars.

**Module 3: Business Administration, degree project (bachelor), 15 credits**

The teaching consists of seminars and tutoring.

**The following applies to all modules:**

Dates for compulsory elements 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 module is examined through reports prepared for seminars and their ability to discuss these reports at seminars.

**Module 3: Business Administration, degree project (bachelor), 15 credits**

The module is examined through consists of an evaluation of degree project and oppositions.

**The following applies to 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. Grading criteria for the A–F scale are communicated in writing to the student by the start of the module at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student's grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. Students who are close to the passing grade of reports can complement after instructions and time-frame given by the examiner to obtain a pass grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

**Course Evaluation**

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

**Other**

Degree-seeking students, aiming towards achieving an undergraduate degree, are

expected to complete this course and the previous course 'Bachelor Course in Accounting I' at Linnaeus University. These two courses combined with a minimum of 120 credits of previous studies, out of which at least 60 credits in Business Administration and 30 credits outside of Business Administration, might make the student eligible for an undergraduate degree. All students have to apply for a degree upon completion of their studies, and their degree application is evaluated in relation to the local degree regulations at Linnaeus University.

## Required Reading and Additional Study Material

### **Module 1: Fraud and Forensic Auditing, 7.5 credits**

#### **Required reading**

Wells, J. T. *Principles of Fraud Examination*. Wiley. Latest edition. About 520 pages.

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

#### **Additional material**

Albrecht, W.S., Albrecht, C.O., Albrecht, C.C. & Zimbelman, M.F. *Fraud Examination*. Cengage Learning. Last edition. About 680 pages.

### **Module 2: Applied Research Method, 7.5 credits**

#### **Required reading**

Hair, J. F. and Black, W. C. *Multivariate Data Analysis*. Pearson education limited. Latest edition. About 740 pages.

Scientific articles. About 150 pages.

#### **Additional material**

Collins J. & Hussey R., *Business Research. A Practical Guide for Undergraduate and Postgraduate Students*. Palgrave Macmillan Education. Latest edition. About 300 pages.

### **Module 3: Business Administration, degree project (bachelor), 15 credits**

The literature will be selected together with the supervisor.