



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

4FE078 Revision och revisorer, 10 högskolepoäng

Auditing and auditors, 10 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

Second Level

Progression

A1N

Date of Ratification

Approved by School of Business and Economics 2022-01-31

The course syllabus is valid from autumn semester 2022

Prerequisites

General entry requirements for second-cycle studies, plus specific entry requirements:

- Bachelor of Science in Business Administration or Economics with at least 90 credits in the main field of study, Business Administration or Economics,
- At least 15 credits in Statistics,
- At least 15 credits in financial accounting, or alternatively at least 15 credits in financial economics, or alternatively at least 15 credits economics,
- English 6, or the equivalent.

alternatively,

Students applying for the course within the Business Administration and Economics Programme need to have:

General entry requirements for second-cycle studies, plus specific entry requirements: 90 credits Business Administration including:

- 22.5 credits Business Administration at G2F level,
- Accounting Theory, 7.5 credits,
- Business Statistics I 7.5 credits,
- Business Statistics II 7.5 credits,
- English 6, or the equivalent.

Objectives

After completing this course the student should be able to:

- describe and analyze the understanding of basic audit concepts

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- account for and be able to apply the audit process
- describe and explain the auditor's role in relation to the company's owners and external stakeholders from different theoretical perspectives
- explain and problematize the auditor's relationship to the client company and approach to his work from different theoretical perspectives
- describe and analyze the understanding of the regulations and standards that govern the audit and the auditor's work

Content

The course contains

- audit regulation and standardization within the audit area
- audit in practice with a focus on audit concepts and the audit process
- the emergence, role and significance of the accounting profession from a historical perspective
- different theoretical perspectives on the audit with, in relation to the company, focus on both an external as well as an internal perspective on the audit and the auditors' role and significance.

Type of Instruction

The course consists of lectures, seminars and internships.

Examination

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

The course is examined through a written examination (6 credits) and a serie of seminare exercises and written case assignments presented orally (4 credits).

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 course 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. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing 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.

Required Reading and Additional Study Material

Required reading

Carrington, T. *Revision*. Liber. Latest edition. About 260 pages.

Revisionsregleringar.

Scientific articles. About 400 pages

scientific articles, about 100 pages.

Reference literature

Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities Volume 1 —
Core Concepts.

Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities Volume 2 —
Practical Guidance.