



Faculty of Arts and Social Sciences
Business Administration

Syllabus

Auditing

Course Code:	FEAD28
Course Title:	Auditing <i>Revision</i>
Credits:	7.5
Degree Level:	Master's level
Progressive Specialisation:	Second cycle, has only first-cycle course/s as entry requirements (A1N)

Major Field of Study:
FOA (Business Administration)

Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2022-02-13, and is valid from the Autumn semester 2022 at Karlstad University.

Prerequisites

90 ECTS credits in Business Administration, including at least 30 ECTS credits at the G2F level or higher, and upper secondary level English 6, or equivalent

Learning Outcomes

Upon completion of the course, students should be able to:

1. describe and explain the role, rules, methods, and other practical aspects of auditing,
2. give an account of and reflect upon current research on auditing,
3. use theoretical concepts and explain theoretical principles in auditing research,
4. describe and justify the chosen steps and present the results of an independent literature review of auditing research, and
5. assess the quality of a literature review of auditing research, in accordance with instructions.

Content

The aim of the course is for students to acquire basic practical and theoretical knowledge of auditing. Key areas of auditing like planning, risk and materiality assessment, auditing procedure, and reporting are covered, as well as professional ethics, such as the independence of auditors, and sustainability issues. An additional purpose of the course is to provide an introduction to systematic literature reviews which prepares students for independent specialisation in a specific area of auditing, in accordance with instructions.

Reading List

See separate document.

Examination

Learning outcomes 1 and 2 are assessed based on an individual written take-home exam. Learning outcomes 3 and 4 are assessed based on written hand-in assignments, completed in groups, and seminars. Learning outcomes 3-7 are assessed based on an individual written hand-in assignment, written peer review of the work of others, completed in groups, and a seminar presentation.

If students have a decision from Karlstad University entitling them to Targeted Study Support due to a documented disability, the examiner has the right to give such students an adapted examination or to examine them in a different manner.

Grades

One of the grades Distinction (VG), Pass (G), or Fail (U) is awarded in the examination of the course.

Quality Assurance

Follow-up relating to learning conditions and goal-fulfilment takes place both during and upon completion of the course in order to ensure continuous improvement. Course evaluation is partly based on student views and experiences obtained in accordance with current regulations and partly on other data and documentation. Students will be informed of the result of the evaluation and of any measures to be taken.

Course Certificate

A course certificate will be provided upon request.

Additional information

The local regulations for studies at the Bachelor and Master levels at Karlstad University stipulate the obligations and rights of students and staff.