



HÖGSKOLAN I GÄVLE

Auditing and Assurance – for Sustainable Business 7.5 cr

Revision och bestyrkande – för hållbart företagande 7,5 hp

Set by Faculty of Education and Business Studies

Version

Set at

Valid from

2/19/18

HT2018

Level	A1N
Education level	Second cycle
Course identifier	FEA004
Credits	7.5 cr
Main field of study	Business Administration
Subject group	Business Administration
Disciplinary domain	Social sciences 100.0 %

Learning outcomes After this course the student should be:

Knowledge and understanding:

- Describe the audit profession development and current issues in the professional role, such as control- and sustainability issues
- Explain the audit process and how sustainability reporting and assurance are developed both in Sweden and internationally.
- Identify different methods in solving various auditing and assurance issues both nationally and internationally.
- Explain how the risk can be identified and measured in connection with the planning of audit and attestation
- Identify theories intended to explain the audit and attestations content and role of auditors.

Competence and skills:

- Describe and critically interpret the current standards in terms of legislation, advice, instructions and recommendations from established setters in Sweden and international auditing and assurance standards.
- Identify, formulate and solve problems in compliance with applicable laws, standards and practices, in accordance with good professional ethics. As well as writing and orally explain

and defend their conclusions.

- To examine the various audit issues and critically specify contextual perspective on the audit.

Judgement and approach:

- Evaluate the need for further knowledge of the audit and certification norms.

- Summarize and consider the role of science in the field of auditing.

- Relate the Swedish Audit framework and regulation of its international counterparts.

Course content

The course is divided into a theoretical and a practical part. In the first and theoretical part discusses the purpose of the audit and attestation. What motivates the audit and the auditors? There questioned why the audit activity is regulated and discussed about the pros and cons of regulation in general and the regulation of audit in particular.

The second part, which is more practical, begins with a discussion of the framework that controls, or should control, audit control. Furthermore, a review of the current audit regulations (EU Directive, ISA - International Standards on Auditing). Both international and Swedish regulations are discussed. How auditors apply the regulations and what is generally accepted auditing standards and reporting are issues that are highlighted.

Teaching

Instruction consists of lectures, practical exercises, seminars and tutorials. Instruction is in English.

Prerequisites

- A completed Bachelor's degree, corresponding to a Swedish Bachelor's degree (180 ECTS), or equivalent academic qualifications from an internationally recognised university .

- Business Administration as Major (90 ECTS) or equivalent.

- At least 30 ECTS credits in financial accounting and at least 30 ECTS management accounting and control

- English language proficiency equivalent to (the Swedish upper secondary school) English 6

Examination

The exam, written assignments, oral presentations and examining seminars.

Grade

A, B, C, D, E, Fx, F

Sustainable environment

The majority of the course content deals with sustainable development..

Module

0010 Auditing and Assurance – for Sustainable Business

7.5 cr

Grade: AF