Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2018-05-21 to be valid from 2018-05-21, autumn semester 2018.

General Information

BUSO75 is a course on Business Administration at the advanced level.

*Language of instruction:* English

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<tr>
<th>Main field of studies</th>
<th>Depth of study relative to the degree requirements</th>
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<td>Business Administration</td>
<td>A1N, Second cycle, has only first-cycle course/s as entry requirements</td>
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Learning outcomes

A passing grade on the course will be awarded to students who:

**Knowledge and understanding**

- have demonstrated understanding of the nature, risk and types of corporate fraud and their implications;
- have demonstrated understanding of corporate fraud prevention, detection and deterrence and the role of internal and external control mechanisms in corporate fraud prevention;
- have demonstrated understanding of the regulatory environment and the issues, actors, and challenges of regulating corporate fraud.
Competence and skills
- have demonstrated ability to explain the nature and risk of corruption, asset misappropriation and financial statement fraud and their implications;
- have demonstrated ability to design, explain and critically analyze measures adopted within entities to prevent, detect and deter corporate fraud;
- have demonstrated the competence to explain and critically analyze the role and limits of regulatory instruments, the audit and assurance function and gatekeepers in regulating corporate fraud;
- have demonstrated ability and resourcefulness to obtain relevant information, analyse, and discuss current issues and debates relating to corporate fraud and forensic accounting in a knowledgeable way, both for persons with knowledge of the field and non-specialists.
- have demonstrated the skills to communicate and discuss issues within the course content in English both orally and in writing.
- have shown the ability to work both individually and as a member of a group with other students.

Judgement and approach
- have demonstrated awareness of ethical issues relating to accounting and the ability to make an assessment of the moral and social implications of their decisions;
- Have demonstrated insights into the potential and limitations of accounting, its dynamic nature, role in society, and people’s responsibility for how it is used.

Course content
The objective of this course is to enhance and deepen students’ knowledge and understanding of accounting, financial reporting, and assurance practices. It introduces students to the nature and implications of fraud as a point of reference, both to illustrate the importance of reliable financial reporting and auditing and as a catalyst in triggering new regulatory initiatives that could have global consequences. The first part of the course presents the characteristics of corporate fraud, fraud detection and investigation of financial statement fraud by exploring such topics as income smoothing, off-balance sheet financing, fictitious sales/revenue and understatement of liabilities. The second part of the course provides students the knowledge of fraud prevention focusing on the internal and external control systems, the role of gatekeepers and the regulatory environment. The course is designed to advance students critical thinking, understanding and awareness of the current issues relating to corporate fraud and forensic accounting.

Course design
The course is conducted in the form of lectures and seminars. Lectures are structured to give students an overview of the important concepts and aspects related to corporate fraud and forensic accounting. Seminars include journal article discussions and case studies. Seminars are designed to facilitate individual and group learning through discussions requiring integration of knowledge and deepened understanding of the topics covered. The course is designed to facilitate the development of independent learning and critical thinking skills.

This is a translation of the course syllabus approved in Swedish.
Assessment

Assessment and grading are based on coursework. Students will be assessed on group and individual assignments. Assessment will include written papers and oral presentations.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

Subcourses that are part of this course can be found in an appendix at the end of this document.

Grades

Marking scale: Fail, E, D, C, B, A.
Grade (Definition) Points or % out of maximum points. Characteristic.
A (Excellent) 85-100. A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.
B (Very good) 75-84. A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.
C (Good) 65-74. The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.
D (Satisfactory) 55-64. The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.
E (Sufficient) 50-54. The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.
F (U) (Fail) 0-49. The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Some occasional examination elements of the course may have the grading scale pass (D) / fail U(F).

Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.

Entry requirements

Students admitted to a Master Programme where this course is either a compulsory or elective part, are qualified for the course.

For other students, at least 90 ECTS in Business Administration is required. These must include a course in basic Business Administration (e.g. FEKA90 Business Administration: Introductory course in Business Administration). A major in corporate finance, financial accounting, financial management, or management accounting on the undergraduate level is preferred. Students should have at least 15 ECTS in one of
the following fields: financial accounting, corporate finance, financial management, or management accounting. English 6/English course B.

Further information

In case of closure of the course: Within three semesters after the course closure there will be offered three additional occasions for examination of respective examination part of the course, for students with no successful result. Note that after this you can get credits only regarding completed examination parts.
Subcourses in BUSO75, Business Administration: Corporate Fraud and Forensic Accounting

Applies from H18

1801  Seminars, 2.5 hp
      Grading scale: Fail, Pass
1802  Case study, 5.0 hp
      Grading scale: Fail, E, D, C, B, A