



8164617

TENTAMEN / EXAMINATION

Fylls i av **student** / To be completed by the **student**

| | | | |
|--|---------------------|---|---------|
| Skriv anonymiseringskoden på samtliga svarsblad / Write your anonymity code on each sheet | | Anonymiseringskod / Anonymity code | |
| | | F E A D 2 5 - 0 0 3 5 - T L J | |
| Provbenämning / Exam name | | | Oanmäld |
| Redovisning och styrning | | | |
| Kurskod / Course code | Provkod / Exam code | Tentamensdatum / Examination date | |
| F E A D 2 5 | 1 0 0 0 | 2 0 1 8 - 1 0 - 2 9 | |
| Jag har tagit del av regler som gäller i tentamenssalen / I have read the current exam hall rules | | Antal inlämnade blad / Number of sheets | |
| <input checked="" type="checkbox"/> Ja / Yes | | 1 1 | |

Fylls i av **skrivvakt** / To be completed by the **invigilator**

| | | |
|--|--|---|
| Kontroll av legitimation / Identification checked | <input checked="" type="checkbox"/> Ja / Yes | Härmed intygas att ovanstående kontroller utförts / This is to certify that the above mentioned checks have been carried out |
| Kontroll av inlämnade blad / Answer sheets checked | <input checked="" type="checkbox"/> Ja / Yes | |
| Inlämningstid / Time of submission | 1 0 : 0 2 | Tydlig sign. / Signature |

Fylls i av **lärare** / To be completed by the **examiner**

| Bedömning av uppgifter / Questions attempted | | | | | | | | | | |
|--|----|----|----|----|--|----|----|----|----|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | ~ |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | ~ |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | ~ |
| Totalt antal poäng / Total points | | | | | Examin. lärare / Kursansvarig signatur / Signature of the examiner | | | | | |
| Betyg / Grade | | | | | Namnförtydligande / Clarification of the signature | | | | | |

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Försättsbladet ska alltid lämnas in även om ingen uppgift behandlats /
Examination should always be submitted even if no questions are answered



Ange anonymitetskod / Write your anonymity code
 (Vid icke anonym tentamen ange kurskod + namn + personnummer)
 (For non-anonymous exams write the course code + name + civic registration number)

FEAD25-0035-TLJ

Löpande sidnr
 Consecutive no:

1

Uppgift nr / Question no:

1-3

1-5

Poäng / Points awarded:

Lärares anteckning
 Examiner's remarks:

Answer

Course: FEAD25 Accounting and Control

Unit 1 – 3

Question 1-5

Skriv ej i detta område
 Leave this area blank

Unit 1-3**Question no 1 (8 p.)**

In his article *On the elusive nature of critical (accounting) research*, Gendron (2018) provides a critical research sense-making compass. This compass is shown in a table with two columns: (1) Dimension and (2) reference point. The following dimensions are given: (a) purpose, (b) characterization of the "opponent", (c) ontological beliefs, (d) methodological stance, (e) prescriptive stance, and (f) intervention setting. Choose one of these dimensions and describe the respective reference point.

Dimension:

Characterization of the opponent

Reference point:

The opponent is ^{dominant} strong institutions, norms and other values in the society that is against a critical way of thinking. They have an "old" way of thinking.

6

Question no 2 (12 p.)

In their article *Accounting and the construction of the governable person*, Miller and O'Leary (1987) describe different aspects related to budgeting and standard costing.

What perspective do they apply?

The historical perspective

Whose theory do they elaborate on?

Is there any problem with budgeting and standard costing according to the researchers?

It does not consider the employees and the social and soft values. Budgeting and standard costing sees employees more as a machine. That way of thinking would not work now or when the article was written. The employees have to be seen as humans.

8

Question no 3 (24 p.)

In your assignments, you identified for whom the articles you read probably are important. Assign the following interest groups to the articles below and argue why the respective article is important for the interest group you selected.

Interest groups: (1) students, (2) stakeholder, (3) regulators

Getting comfortable with the numbers: auditing and the micro-production of macro-order
by Pentland (1993)

Interest group (only one):

2 (Stakeholders)

Argument that supports your selection of interest group:

Due to the audit rituals and the sacred signature of the auditor, the stakeholders can feel comfort of what is produced in the microlevel. It is important for them to know what is happening and what the sign off means to be able to trust the financial information for their decision-making.

The Audit Reporting Debate: Seemingly Intractable Problems and Feasible Solutions
by Vanstraelen et al. (2012)

Interest group (only one):

3 (Regulators)

Argument that supports your selection of interest group:

The regulator has to be aware of what the users of the financial information want according to its content and form. If the regulator does not know that, they maybe make "wrong" rules that make the information the auditors produce less useful for the users.

Learning the "Craft" of Auditing: A Dynamic View of Auditors' On-the Job Learning
by Westermann et al. (2015)

Interest group (only one):

1 (Student)

Argument that supports your selection of interest group:

As a student you need to be aware of when you take your exam, you only have a small proportion of the needed knowledge for the work as an auditor. It will be a lot of training at work and maybe a stiff start. Senior auditors will teach you. But it is less practical and face to face training today.

24

Question no 4 (12 p.)

During Unit 2 and 3, we discussed different gaps within the realm of auditing. Give a definition of the expectations gap in accordance with the one Dennis (2010) suggests in his article *What do you expect? A reconfiguration of the audit expectations gap*. Further, provide the definition of the audit information gap as used by Vanstraelen et al. (2012) in their article *The Audit Reporting Debate: Seemingly Intractable Problems and Feasible Solutions* and describe one additional gap.

Definition of the expectations gap:

The difference between what the users expect auditors to do and what auditors actually do. Instead of "what do you expect?" you can say "what do you want?" and "what do you believe?"

Definition of the information gap:

The difference between the information users need/want to make decisions and existing/provided information.

Definition of an additional gap:

Ignorance gap. What the users want auditors to do
and what auditors do according to do by laws and rules
Could be decreased by education.

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Question no 5 (4 p.)

In their article *From techniques to ideologies: an alternative perspective* Humphrey and Moizer (1990) discuss three different audit functions. One is the "techno-rational function". Which are the other two functions?

Marketing funktion , Ideological funktion

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FEAD25-0035-TLJ

Löpande sidnr
 Consecutive no:

6

Uppgift nr / Question no:

1-9

Poäng / Points
 awarded:

Lärarens
 anteckning
 Examiner's remarks:

Answer

Course: FEAD25 Accounting and Control

Unit 4 – 5

Question 1-9

Skriv ej i detta område
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