



## Course and Examination Fact Sheet: Spring Semester 2021

### 10,002: Theory in Accounting and Auditing

ECTS credits: 6

#### Overview examination/s

(binding regulations see below)

Decentral - Group examination paper (all given the same grades) (50%)

Examination time: term time

Decentral - Presentation (in groups - all given the same grades) (20%)

Examination time: term time

Decentral - Presentation (individual) (20%)

Examination time: term time

Decentral - Active participation (10%)

Examination time: term time

#### Attached courses

Timetable -- Language -- Lecturer

[10,002,1.00 Theory in Accounting and Auditing](#) -- Englisch -- [Ruud Tore Flemming](#) , [Berndt Thomas](#)

#### Course information

#### Course prerequisites

None.

#### Learning objectives

- Understanding of the relevant theoretical background in internal and external accounting, internal and external auditing as well as corporate compliance and ESG/GRC.
- Ability to apply the theoretically gathered knowledge to a current phenomenon and discuss the applicability of accounting, control and audit-related theory across different contexts.
- Ability to discuss and present complex issues.

#### Course content

The course is aimed at providing doctoral students with the relevant theoretical background in the fields of accounting and auditing.

Fundamental issues in accounting theory might deal with authority, law, and regulation, with financial and non-financial information, with accounting history, the role of accounting in different markets and for the economy of countries. Against this background, students will become familiar with the variety of tools and methodologies that can be used: behavioral accounting, empirical work, game theory, historical approaches, law and economics approaches, field studies and normative accounting research.

Furthermore, the course introduces the theoretical premises of (international) auditing and touches upon how regulatory and institutional issues might affect auditor behavior and markets. Overarching topics such as risk-based company analysis and internal control are introduced to deepen the understanding of the audit process and the auditor-client relationship. The most commonly applied corporate governance systems are discussed to provide knowledge also of the soft law framework in the areas of control and compliance in which auditors operate.

Course participants are challenged to apply the theoretically gathered knowledge to a current phenomenon and discuss the applicability of accounting- and audit-related theory across different contexts. Students are further required to attend at least ONE of the regular ACA research seminars (about 2 hours).



## Course structure

1. Kick-off session
2. Interim session (1 day)
3. Final session (1 day)
4. ACA research seminar

## Course literature

Will be announced during the course.

## Additional course information

The course is conducted online via the platform Zoom. The recordings of the course are available for 30 days.

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in SpS2021:

There are no changes necessary to the course information.

There are no changes necessary to the examination information.

## Examination information

### Examination sub part/s

#### 1. Examination sub part (1/4)

##### Examination time and form

Decentral - Group examination paper (all given the same grades) (50%)

Examination time: term time

##### Remark

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##### Examination-aid rule

Term papers

Term papers must be written without anyone else's help and in accordance with the known quotation standards, and they must contain a declaration of authorship which is a published template in StudentWeb.

The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the chosen citation standard such as APA or MLA.

For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B., *Juristisches Arbeiten: Eine Anleitung für Studierende*, newest edition respectively, or according to the recommendations of the Law School).

The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into texts in accordance with the precepts of the applicable quotation standard, while informative and bibliographical notes must be added as footnotes (recommendations and standards can be found, for example, in METZGER, C., *Lern- und Arbeitsstrategien*, newest edition respectively).

For any work written at the HSG, the indication of the page numbers is mandatory independent of the chosen citation standard. Where there are no page numbers in sources, precise references must be provided in a different way: titles of chapters or sections, section numbers, acts, scenes, verses, etc.

##### Supplementary aids

None.



## Examination languages

Question language: English

Answer language: English

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## 2. Examination sub part (2/4)

### Examination time and form

Decentral - Presentation (in groups - all given the same grades) (20%)

Examination time: term time

### Remark

Group presentation of the examination paper.

### Examination-aid rule

Practical examination

No examination-aid rule is necessary for such examination types. The rules and regulations of the University of St. Gallen apply in a subsidiary fashion.

### Supplementary aids

None.

## Examination languages

Question language: English

Answer language: English

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## 3. Examination sub part (3/4)

### Examination time and form

Decentral - Presentation (individual) (20%)

Examination time: term time

### Remark

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### Examination-aid rule

Practical examination

No examination-aid rule is necessary for such examination types. The rules and regulations of the University of St. Gallen apply in a subsidiary fashion.

### Supplementary aids

None.

## Examination languages

Question language: English

Answer language: English

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## 4. Examination sub part (4/4)

### Examination time and form

Decentral - Active participation (10%)

Examination time: term time

### Remark

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### Examination-aid rule

Practical examination

No examination-aid rule is necessary for such examination types. The rules and regulations of the University of St. Gallen apply

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in a subsidiary fashion.

## Supplementary aids

None.

## Examination languages

Question language: English

Answer language: English

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## Examination content

Will be announced during the course.

## Examination relevant literature

Will be announced during the course.

### Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW21) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 12 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 04 (Thursday, 28 January 2021);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 14 (Thursday, 8 April 2021).