



Taloustieteiden tiedekunta

Tentin päivämäärä / Date of exam: 25.4.2013
Opintojakson koodi, nimi ja tentin numero / The code and the name of the course and number of the exam: 721193S Advanced Auditing, 2st exam
Tentaattori(t)/ Examiner(s): Petri Sahlström
Sallitut apuvälineet / The devices allowed in the exam: <input type="checkbox"/> Laskin (ei graafinen/ohjelmoitava)/Calculator (not graphic, programmable) <input type="checkbox"/> Sanakirja/Dictionary <input type="checkbox"/> Muu materiaali, tarkennettu alla/Other material, specified below
Tenttiin vastaaminen / Please answer the questions <input checked="" type="checkbox"/> suomeksi/ in Finnish <input checked="" type="checkbox"/> englanniksi/ in English
Kysymyspaperi on palautettava / Paper with exam questions must be returned: <input type="checkbox"/> Kyllä/Yes <input checked="" type="checkbox"/> Ei/No

1. What kind of proxies have been used to measure the audit quality?
2. Fundamental principles. IFAC Code of Ethics establishes fundamental principles the professional accountant is required to comply with. Describe these fundamental principles. (Eilifsen et al., 2010, Ch 19).
3. Categories of threats. IFAC Code of Ethics establishes fundamental principles the professional accountant is required to comply with, and categorizes threats to compliance with the fundamental principles. Describe and explain the categories of threats. Provide examples of each category.