

Taloustieteiden tiedekunta

Tentin päivämäärä / Date of exam: 16.4.2015
Opintojakson koodi, nimi ja tentin numero / The code and the name of the course and number of the exam: 721193S Advanced Auditing, 2nd 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. Simunic model about the audit fee.
 - What is the model?
 - What it tells about the determinants of the audit fees?
 - What was the research problem of the original Simunic (1980) journal article?
2. What are the (five) fundamental principles of professional accountants' behavior?
3. What are the three ways to lower fraud risk?