



Antal blad /
Number of sheets

14 ✓

TENTAMEN / EXAMINATION

Anvisningar: Skriv din anonymitetskod på varje blad.
Endast en uppgift får lösas på varje blad.
Var vänlig skriv tydligt!

Instructions: Write your anonymous code on each sheet.
Answer only one question on each sheet.
Please write clearly!

Vänligen texta anonymitetskoden i textboxen enligt exempel nedan!
Please write the Anonymous Code clearly in the textbox like example below!

Bokstäver/Letters:

A-B-C-D-E-F-G-H-I-J-K-L-M-N-O

P-Q-R-S-T-U-V-W-X-Y-Z-Å-Ä-Ö

Siffror/Numbers:

Ø-1-2-3-4-5-6-7-8-9

Exempel:

A	B	C	1	7	Ø	-	Ø	1	7
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FEAD25 Accounting & Control
Kurskod + Kurs / Course Code + Course:

Delkurs / Part course:

Anonymitetskod / Anonymous code =
Kurskod + kodnr / course code + code number

FEAD25 - 002 ✓

Tentamensdatum /
Examination date:

2017-10-30

Behandlade uppgifter / Solved problems

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
X	X	X	X	X	X	X	X							
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

Ifylles av lärare / To be completed by the examiner

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

Poäng / Marks gained: _____

Betyg / Grade: _____

Max poäng / Total marks gained: _____

För Gk poäng / Marks gained to be passed: _____

Examin. lärare / Kursansvarig signatur / Signature of the examiner

Namnförtydligande / Clarification of the signature



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)

FEAD25-002

Löpande sidnr
Consecutive no:

Uppgift nr /
Question no:

Poäng / Points
awarded:

Lärarens
anteckning
Examiner's remarks:

Answer

Course: FEAD25 Accounting and Control

Unit 1-2

Question 1-3



Ange anonymitetskod / Write your anonymity code
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FEAD25-002

Löpande sidnr
Consecutive no:

2.

Uppgift nr /
Question no:

1.

Poäng / Points
awarded:

10

Lärarens
anteckning
Examiner's remarks:

• In this article (vanstraelen et al. (2012)) create a model to reduce the information gap. This model is called "the audit report model" and includes the scope of the audit, findings of the audit, discussion and analysis of the audit findings and also information on the auditors. This is done to make it easier for the users to use the information they are provided. The report model is the authors suggestion for reducing the information gap, i.e. it is in this way they address the information gap.

• The audit report model does for example in the discussion and analysis of the findings provide the users with information about the valuation which transfer the evaluation of the information to the user. This can be argued to provide the users with more information and reduce the information gap since the user is provided with not only the valuation method but also other alternatives the company could have used. Another argument for is that when the users are provided with information about the auditor, the scope of the audit they are provided with an extra dimension to their decisionmaking that enables them to do an evaluation of their own on the quality of the audit. An argument against this models ability to reduce information gap could be that more information doesn't necessarily lead to improved decision-



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FEAD25-002

Löpande sidnr
Consecutive no:

3.

Uppgift nr /
Question no:

1.

Poäng / Points
awarded:

Lärarens
anteckning
Examiner's remarks:

making. By providing this extra information to evaluate the information the users get, it could be even harder for the users to make informed decisions since they have more information which demand more effort from them. On the other hand if more information of this kind is what the users believe they need then the information gap is addressed since through this model that is also what they get. By looking at the last part of the sentence of the definition of information gap; "what is available to them through the entity's audited financial statements or other publicly available information." One could also find an argument against the models ability to reduce the information gap. The extra information provided through the report model does seem to have little to do with the audited financial statements and other publicly available information.

