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## Remissvar ”Den framtida revisionen: Morgondagens kompetenskrav – ändringar i förordningen (1995:665) om revisorer”

Yttrande på Revisorsinspektionens promemoria ”Den framtida revisionen:  
Morgondagens kompetenskrav – ändringar i förordningen (1995:665) om revisorer”.

We express our concerns regarding Revisorsinspektionen’s Memorandum “The Future Audit: Future Competence Requirements - Changes to the Regulations (1995: 665) on Auditors”. Lowering the academic education requirements in order to shorten the time to enter the auditing profession (i.e. being hired by an audit firm, receive internal training and the authorization) may provoke some unintended side effects in the long run.

Negative effects can be exerted on the society in general. Auditors serve a wider purpose than the goals of the firm they are employed at. Auditors should perform quality audits in the light of ensuring that the information published by organizations is reliable and stakeholders can trust not only the single audited company, but the whole economic system in Sweden. We wonder if such overarching goals can be instilled by audit firms, which have their own goals to keep an adequate number of clients (given the abolition of the mandatory audit) and earn from the audit work. Universities and university colleges have a neutral position and the duty to teach analytical skills and critical thinking. Such skills are “learned” during an academic curriculum that ensures progression and students (i.e. the potential future auditors) can use them later on in many circumstances and with independence of thought. Side effects can also be expected in the auditing profession. The idea of broadening the competence base of future auditors cannot happen at the expenses of a thorough academic curriculum in business administration. The generic requirements asked for in the memorandum imply that future auditor may look for the academic education they “like” the most leading to potential differences in their ground knowledge. But, what happens to the status of the profession if the members do not possess a similar and deep knowledge base in business administration?

Audit firms may also pay the price of the intended changes. In the current stage, it is claimed that many young employees leave the audit firms and abandon the profession. The reasons for leaving the profession are not related to the length of the education and career development. It seems that work environment and career opportunities within the audit firms are paramount in the decision to leave the profession. Therefore, audit firms would need to concentrate on “keeping” the future auditors “locked” inside. The question is: would this be guaranteed by offering even more internal training and replacing a full academic degree in business administration?

Universities and university colleges may feel tempted to adapt the education programs they offer to students. They might reduce the amount of courses in business administration or – even worse – concentrate subjects in short courses in order to “attract” students by risking to lower the overall quality of education. Additional competences can be added to enlarge the competence/knowledge base of students, but this cannot happen on the expense of the knowledge in business administration.

Last, but not least, the individual students also need to be considered. Spending time at the university implies that they are exposed to many opportunities to grow and develop as human being, besides becoming knowledgeable in the business administration field. Such development is necessary to make proper decisions when they are in the work market. Reducing the “requirements” of their entry competence would harm their personal development achieved in the academia. If students/future auditors would receive most training in an audit firm, they could feel “locked” and feel the “duty” to stay at the audit firm instead of having the chance to independently choose to stay or leave.

Overall, we think that the Revisorsinspektionen’s Memorandum “The Future Audit: Future Competence Requirements - Changes to the Regulations (1995: 665) on Auditors” is not based on solid and overarching arguments. The Memorandum has a short term focus and does not consider the long term negative consequences that could stem from it.

I detta ärende har dekan Kristina Genell beslutat och Pernilla Broberg och Daniela Argento har varit föredragande.

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