



Faculty of Arts and Social Sciences

Programme Study Plan

Master Programme in Accounting and Control

Programme Code:	SASRS
Programme Title:	Master Programme in Accounting and Control
Qualification:	Master (MARS), 60 credits Continuation Master (CPRS), 75 credits Master (SARS), 120 credits
ECTS Credits:	60 / 75 / 120
Approval:	The programme study plan was approved by the Board of the Faculty of Economic Sciences, Communication and IT on 25 January 2012 and is effective from the autumn semester of 2012. It replaces the earlier version which was approved on 8 November 2011.
Language of Instruction:	English
Degree Level:	Master's
Degree Level:	General qualifications / Professional qualifications
Prerequisites:	Bachelor's Degree of at least 180 ECTS credits with a major in Business Administration. Upper secondary level English 6 or B or equivalent. The Continuation Master (CPRS) leads to the Swedish professional qualification "Civilekonom". In addition to the above prerequisites the Continuation Master requires Economics ECTS 30 credits, Statistics 15 ECTS credits, Law 15 ECTS credits, and Upper Secondary Swedish course 3 or B or Swedish as a Second Language course 3 or B or equivalent. Furthermore, the course FEGA72 Professional Skills is required for the degree of "Civilekonom", but students who have not completed this course in their basic education may take it on the side of the master program.

Introduction

This programme comprises up till two years of study depending on the student's choice of qualifications and is designed to provide specialised knowledge in the field of marketing.

Programme aims

Knowledge and understanding

For a Master of Science in Business and Economics (60 credits) the student shall

- demonstrate knowledge and understanding in the main field of study, including both an overview of the field and specialised knowledge in certain areas of the field as well as insight into current research and development work, and
- demonstrate specialised methodological knowledge in the main field of study.

For a Master of Science in Business and Economics (“Civilekonom”) the student shall

- demonstrate knowledge of the disciplinary foundation of and proven experience in his or her chosen field of business and economics as well as insight into current research and development work,
- demonstrate both broad knowledge of the field of business and economics as well as a considerable degree of specialised knowledge in certain areas in his or her chosen field of business and economics,
- demonstrate specialised knowledge of theories and methodology in his or her chosen field of business and economics, and
- demonstrate knowledge of relevant national and international regulatory systems in his or her chosen field of business and economics.

For a Master of Science in Business and Economics (120 credits) the student shall

- demonstrate knowledge and understanding in the main field of study, including both broad knowledge of the field and a considerable degree of specialised knowledge in certain areas of the field as well as insight into current research and development work, and
- demonstrate specialised methodological knowledge in the main field of study.

Competence and skills

For a Master of Science in Business and Economics (60 credits) the student shall

- demonstrate the ability to integrate knowledge and analyse, assess and deal with complex phenomena, issues and situations even with limited information,
- demonstrate the ability to identify and formulate issues autonomously as well as to plan and, using appropriate methods, undertake advanced tasks within predetermined time frames,
- demonstrate the ability in speech and writing to report clearly and discuss his or her conclusions and the knowledge and arguments on which they are based in dialogue with different audiences, and
- demonstrate the skills required for participation in research and development work or employment in some other qualified capacity.

For a Master of Science in Business and Economics (“Civilekonom”) the student shall

- demonstrate the ability to integrate knowledge and also to analyse, assess and deal with complex phenomena, issues and situations,
- demonstrate the ability to identify and formulate issues in business and economics autonomously as well as to plan and use appropriate methods to undertake advanced tasks within predetermined time frames,
- demonstrate the ability to present his or her conclusions in speech and writing to different audiences in both national and international contexts, and
- demonstrate the skills required for participation in research and development work or employment in some other qualified capacity.

For a Master of Science in Business and Economics (120 credits) the student shall

- demonstrate the ability to critically and systematically integrate knowledge and analyse, assess and deal with complex phenomena, issues and situations even with limited information,
- demonstrate the ability to identify and formulate issues critically, autonomously and creatively as well as to plan and, using appropriate methods, undertake advanced tasks within predetermined time frames and so contribute to the formation of knowledge as well as the ability to evaluate this work,
- demonstrate the ability in speech and writing both nationally and internationally to report clearly and discuss his or her conclusions and the knowledge and arguments on which they are based in dialogue with different audiences, and
- demonstrate the skills required for participation in research and development work or autonomous employment in some other qualified capacity.

Judgement and approach

For a Master of Science in Business and Economics (60 credits) the student shall

- demonstrate the ability to make assessments in the main field of study informed by relevant disciplinary, social and ethical issues and also to demonstrate awareness of ethical aspects of research and development work,
- demonstrate insight into the possibilities and limitations of research, its role in society and the responsibility of the individual for how it is used, and
- demonstrate the ability to identify the personal need for further knowledge and take responsibility for his or her ongoing learning.

For a Master of Science in Business and Economics (“Civilekonom”) the student shall

- demonstrate the ability in his or her chosen field of business and economics to make assessments informed by relevant disciplinary and social considerations such as human rights and ethical issues as well as awareness of ethical aspects of research and development work,
- demonstrate insight into the significance of leadership and the exercise of leadership, and

- demonstrate the ability to identify the need for further knowledge and undertake ongoing development of his or her skills.

For a Master of Science in Business and Economics (120 credits) the student shall

- demonstrate the ability to make assessments in the main field of study informed by relevant disciplinary, social and ethical issues and also to demonstrate awareness of ethical aspects of research and development work,
- demonstrate insight into the possibilities and limitations of research, its role in society and the responsibility of the individual for how it is used, and
- demonstrate the ability to identify the personal need for further knowledge and take responsibility for his or her ongoing learning.

Local aims

In addition to the requirements specified above, students are required to demonstrate familiarity with ongoing research at Karlstad University Business School.

Programme structure

All programme courses are mandatory for the one-year Master's qualification (60 credits) and for the continuation Master (75 credits).

The two-year Master includes the mandatory programme courses plus elective courses totalling 15 credits in the major business administration and optional courses totalling 15 credits.

The content and learning outcomes of courses are specified in the respective syllabus. Generally, the courses involve independent assignments designed to support the students' development towards achieving the skills and competencies described in the programme aims. In addition to lectures and exercises, instruction is in the form of seminars based on written and oral presentations. The programme is also characterised by a focus on external cooperation through guest lectures and other contributions from companies and public agencies

Students who want to reinforce the international profile of the programme further are encouraged to take some courses abroad.

Programme content

Depending on choice of qualification, the programme provides the following courses of study:

Master (60 credits)

- Accounting and control, 7.5 credits
- International Financial Accounting, 7.5 credits
- Advanced Professional Skills, 15 credits
- Corporate Governance 7.5 credits
- Valuation, 7.5 credits

- Independent Project (Master's Thesis), 15 credits

Continuation Master (75credits)

- Accounting and control, 7.5 credits
- International Financial Accounting, 7.5 credits
- Advanced Professional Skills, 15 credits
- Corporate Governance 7.5 credits
- Valuation, 7.5 credits
- Independent Project (Master's Thesis), 30 credits

Master (120 credits)

- Accounting and control, 7.5 credits
- International Financial Accounting, 7.5 credits
- Advanced Professional Skills, 15 credits
- Corporate Governance, 7.5 credits
- Valuation, 7.5 credits
- Optional courses, 15 credits
- Elective courses in business administration, 15 credits
- Current research in business administration, 15 credits
- Independent Project (Master's Thesis), 30 credits

Degree Title

Students who fulfil the requirements of the Master, 60 credits, and have a Bachelor of Science in Business and Economics will be awarded a:

Degree of Master of Science in Business and Economics (60 credits)
Major: Business Administration

Students who fulfil the requirements of the Master, 60 credits, and have a Bachelor of Science/Arts degree with a major in business administration will be awarded a:

Degree of Master of Science (60 credits)
Major: Business Administration

Students who fulfill the requirements of the Continuation Master, 75credits, will be awarded a:

Degree of Master of Science in Business and Economics ("Civilekonom")
Specialisation: Accounting and Control

Students who fulfil the requirements of the Master, 120 credits, and have a Bachelor of Science in Business and Economics will be awarded a:

Degree of Master of Science in Business and Economics (120 credits)
Major: Business Administration

Students who fulfil the requirements of the Master, 120 credits, and have a Bachelor of Science/Arts with a major in business administration will be awarded a:

Degree of Master of Science (120 credits)¹
Major: Business Administration

Transfer of Credits

Students have the right to transfer credits from other universities in Sweden or abroad. The recognition of previous education as credit for part of a course is subject to approval by the examiner. The recognition of previous education as credit for an entire course is subject to approval by Student Centre officers.

Additional Information

Local regulations for the Bachelor and Master levels at Karlstad University stipulate the rights and obligations of staff and students.

¹ By choosing certain courses, students who previously have a Bachelor of Science/Arts may still be awarded a Master of Science in Business and Economics (120 credits). Those who intend to take advantage of this opportunity should refer to the study counsellor before selecting courses.