



Faculty of Arts and Social Sciences  
Business Administration

## Syllabus

### Course Approval

The syllabus was approved by the Faculty Board of Arts and Social Sciences on 9 April 2013, and is valid from the Autumn semester of 2013 at Karlstad University.

**Course Code:** FEAD25

**Accounting and Control, 7.5 ECTS Credits**  
**(Redovisning och styrning, 7.5 Swedish credit points)**

**Degree Level:** Master

**Progressive Specialisation:** A1N (Second cycle, has only first-cycle course/s as entry requirements)

### Language of Instruction

Swedish, or English if required

### Prerequisites

Business Administration 90 ECTS cr, including at least 30 ECTS cr at G2F-level or higher. Upper Secondary English 6, English B, or equivalent.

### Major Field of Study

FÖA (Business Administration)

### Learning Outcomes

Upon completion of the course, students should be able to:

- give an account of the current research areas of accounting and control and describe central conclusions in one such area,
- demonstrate good insight into central legal, institutional, theoretical and practical aspects of auditing in the private and public sectors, and
- demonstrate understanding of auditing as an independent process for assessing and valuing economic documents and activities.

### Content and Form of Instruction

Students acquire knowledge in three areas of accounting and control. The first deals with current themes in accounting research, the second with different perspectives on auditing and the third with the advantages and disadvantages of various control methods.

### Reading List

See separate document.

### Examination

Assessment is based on assignments presented and discussed at mandatory seminars and on a final exam.

## Grades

One of the grades Distinction (VG), Pass (G), or Fail (U) is awarded in the examination of the course.

## Quality Assurance

Follow-up relating to learning conditions and goal-fulfilment takes place both during and upon completion of the course in order to ensure continuous improvement. Course assessment is based on student views and experiences as reported in written course evaluations and/or group discussions. Students will be informed of the result of the evaluation and of the measures to be taken.

## Course Certificate

A course certificate will be provided upon request.

## Additional Information

Students who enrolled before 1 July 2007 will complete their studies in accordance with the requirements of the earlier admission. Upon completion students may request degree and course certificates to be issued under the current ordinance if they meet its requirements.

The local regulations for studies at the Bachelor's and Master's levels at Karlstad University stipulate the obligations and rights of students and staff.

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