



Faculty of Arts and Social Sciences
Business Administration

Syllabus

Frontiers of accounting and control research

Course Code:	FEAE12
Course Title:	Frontiers of accounting and control research <i>Aktuell forskning inom redovisning och styrning</i>
Credits:	15
Degree Level:	Master's level
Progressive Specialisation:	Second cycle, has second-cycle course/s as entry requirements (A1F)

Major Field of Study:
FOA (Business Administration)

Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2023-03-06, and is valid from the Autumn semester 2023 at Karlstad University.

Prerequisites

A Bachelor degree in Business Administration as the main area of study and at least 30 ECTS credits in Business Administration at the A1N level or higher, plus upper secondary level English 6, or equivalent

Learning Outcomes

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

1. identify, give an account of, and reflect upon current theories, perspectives, traditions, and research areas in accounting and control,
2. analyse and reflect critically upon theories and theoretical contributions in accounting and control from the perspectives of individuals, organisations, markets, and society,
3. assess critically, analyse, and discuss the quality of theoretical contributions in accounting and control in relation to chosen research designs and methods,
4. conduct and compile a literature review of scientific publications on accounting and

control,

5. produce and present texts in accordance with academic conventions, and

6. present and defend their own work and perform as peer reviewers of the work of others.

Content

The course focuses on key theories of accounting and control, both traditional and modern.

The aim of the course is to provide a framework that allows students to understand and critically analyse the accounting and control of businesses and other organisations. The course also covers alternative perspectives on accounting and control, and how various forms of sustainability can be integrated in the accounting and control of an organisation. The course is theoretical and treats accounting and control as a science.

There is an emphasis on how the theories covered in the course contribute to both an academic and a practical understanding of what influences the accounting and control of a business in various contexts, from different common business administration perspectives.

Reading List

See separate document.

Examination

Assessment is based on written and oral, individual and group assignments presented and discussed in seminars.

If students have a decision from Karlstad University entitling them to Targeted Study Support due to a documented disability, the examiner has the right to give such students an adapted examination or to examine them in a different manner.

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 evaluation is partly based on student views and experiences obtained in accordance with current regulations and partly on other data and documentation. Students will be informed of the result of the evaluation and of any measures to be taken.

Course Certificate

A course certificate will be provided upon request.

Additional information

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