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Faculty of Arts and Social Sciences

## Programme Syllabus

Reg.no. HS 2022/204

### Master Programme in Accounting and Control

<b>Programme Code:</b>	SASRS
<b>Programme Title:</b>	Master Programme in Accounting and Control Masterprogram i redovisning och styrning
<b>ECTS Credits:</b>	120
<b>Programme Approval:</b>	The programme syllabus was approved by the Faculty Board of Arts and Social Science on 25 February 2022, and applies from the autumn semester of 2022.
<b>Language of Instruction:</b>	English
<b>Degree Level:</b>	Master's
<b>Degree Type:</b>	General
<b>Entry Requirements</b>	A bachelor-level degree of at least 180 credits, specialising in the main field of study Business Administration, including a bachelor's thesis of 15 credits. Upper secondary school level English 6 or B, or equivalent.

#### **General Information**

This programme is designed to provide specialised knowledge in the field of accounting and control.

#### **Aims and Learning Outcomes**

For programme completion, students must meet the national requirements for a Master's Degree as well as the specific local programme requirements.

#### National outcomes

##### *Knowledge and understanding*

For a Degree of Master (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 deepened methodological knowledge in the main field of study.

#### *Competence and skills*

For a Degree of Master (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 clearly report 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 Degree of Master (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 outcomes

In addition to the requirements specified above, students are required to demonstrate familiarity with current research in the main field of study, as well as addressing perspectives of gender equality and sustainability as part of the programme.

#### **Programme Structure**

In addition to the mandatory courses, the programme includes 15 credits of completely optional courses.

Course outcomes and content are described in the respective course syllabus. Generally, the courses involve independent as well as group assignments where students are encouraged to take an active role in the learning process in order to develop skills and competencies described in the programme aims. In addition to lectures and exercises, teaching mainly consists of seminars based on written and oral presentations with special focus on discussing current issues, methods, theories, assumptions and perspectives, such as sustainable development and gender equality perspectives, in relation to the subject area. The programme is also characterised by collaboration with the larger community through guest lectures and other contributions from companies and public agencies.

#### **Programme Curriculum**

The study route and courses of the programme. Note that the titles and the order of the programme courses may vary.

- Auditing, 7.5 credits
- International Financial Accounting, 7.5 credits
- Management Control Systems, 7.5 credits
- Responsible Management and Leadership, 7.5 credits
- Introductory Statistics and Regression Analysis, 7.5 credits

- Optional courses, 15 credits
- Crafting Research in Business Administration, 15 credits
- Frontiers of Accounting and Control Research, 15 credits
- Business Administration - Master's (120 cr.) thesis, 30 credits

### **Degree Title**

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)

Main field of study: Business Administration

Ekonomie masterexamen

Huvudområde: Företagsekonomi

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)

Main field of study: Business Administration

Filosofie masterexamen

Huvudområde: Företagsekonomi

### **Credit Transfer**

According to the Higher Education Ordinance Ch. 6 Sec. 6–8 students have the right to transfer credits and have prior learning recognised upon approval.

### **Additional Information**

The local regulations for first and second cycle education at Karlstad University stipulate the obligations and rights of students and staff.

Students who consult the programme coordinator in good time and plan their coursework accordingly will be able to complete a Degree of Master (60 credits) within one year.

A previous version of the programme syllabus has been approved:

25 January 2012, Reg.no FAK1 2012/24, valid from the autumn semester of 2012

2 March 2015, Reg.no HS 2015/171, valid from the autumn semester of 2015

29 October 2015, Reg.no HS 2015/402, valid from the autumn semester of 2016

21 December 2017, Reg.no HS 2017/1044, valid from the autumn semester of 2018

6 March 2020, Reg.no HS 2020/287, valid from the autumn semester of 2020