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FACULTY OF ARTS AND SOCIAL SCIENCE

# Master Programme in Accounting and Control

*Masterprogram i redovisning och styrning*

*Programme code:* SASRS

*ECTS Credits:* 120

*Education level:* Second cycle

*Degree type:* General qualification

*Language of instruction:* English

## **Finalized by**

Faculty Board of Arts and Social Science, 2025-09-11

## **Valid from**

Autumn semester 2026

## **Entry requirements**

A bachelor-level degree of at least 180 credits, specialising in the main field of Business Administration. Upper secondary school English 6 or English level 2. Equivalence assessment can be made.

## **Introduction**

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

## **Programme 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 specialised 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.

#### *Independent project (degree project)*

A requirement for the award of a Degree of Master (120 credits) is completion by the student of an independent project (degree project) for at least 30 credits in the main field of study. The degree project may comprise less than 30 credits, however, no less than 15 credits, if the student has already completed an independent project in the second cycle for at least 15 credits in the main field of study or the equivalent from a programme of study outside Sweden.

#### **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 address the perspectives of gender equality and sustainability.

#### **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 and 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 outcomes. 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 of the programme. Note that the titles and the order of the programme courses may vary.

- International financial accounting, 7.5 credits
- Auditing, 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

- Frontiers of accounting and control research, 15 credits
- Crafting research in business administration, 15 credits
- Business administration - Two-year Master's Thesis , 30 credits

## **Title of qualification**

Students who fulfil the requirements of a Master's degree (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 Master's degree (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)

Major: Business Administration

## **Credit transfer**

According to the Higher Education Ordinance, Chap. 6, Sect. 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.

Previous versions of the programme syllabus have 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

25 February 2022, reg.no HS 2022/204, valid from the autumn semester of 2022