

Education plan

for

Master's Programme in Accounting
Masterprogram i redovisning

120.0 Higher Education
Credits
120.0 ECTS credits

Programme code: SREFO
Valid from: Autumn 2015
Date of approval: 2015-06-10
Department: Stockholm Business School

Decision

This programme syllabus was approved by the Social Sciences Faculty Board on June 10, 2015.

Prerequisites and special admittance requirements

A bachelor's degree with a minimum of 60 ECTS credits in Business. The student must have knowledge of English corresponding to English B, Swedish upper secondary school, or equivalent.

Programme structure

The programme is given by Stockholm Business School as a coherent education from a broad, interdisciplinary social science perspective with a focus on accounting. The programme is closely connected to the research in accounting at Stockholm Business School.

The language of instruction is English.

The programme draws upon a range of perspectives within the social and human sciences, facilitating the problematization and critical analysis of diverse phenomena, tendencies and changes in modern society, culture and economy, thereby creating an understanding of how we, in interaction with these phenomena and processes, are shaped as thinking, feeling and acting human beings.

The programme is centred round various themes that represent different aspects of accounting. Apart from the study of a set of compulsory courses, students are given the opportunity to focus on a specific accounting sub-discipline, or choose electives from different sub-disciplines.

The programme offers students the opportunity to finish after the first year, to obtain a one-year master's degree in business administration. A student choosing to do so studies two 7,5 credit courses and writes a 15 credit master's thesis during the second semester (see the course specification below).

Goals

The overall objective of the programme is to produce formative knowledge and experiences with which students may cultivate their capacities for thinking creatively, developing their self-knowledge and powers of acting, and to apply these management abilities in society, on markets, in business and other organisations in Sweden and internationally, or by doing further research within the main field of accounting.

In addition to the general degree objectives in Chapter 1. § 9 of the Higher Education Ordinance, the objectives below apply.

Upon completion of the programme students are expected to:

Knowledge and Understanding

- demonstrate knowledge and understanding in accounting, 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;
- demonstrate specialised methodological knowledge in accounting;

Competence and Skill

- 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;
- demonstrate the skills required for participation in research and development work or autonomous employment in some other qualified capacity;

Judgement and Approach

- demonstrate the ability to make assessments in accounting 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;
- demonstrate the ability to identify the personal need for further knowledge and take responsibility for his or her ongoing learning.

Courses

The courses consist of a number of compulsory courses and a set of elective courses. The elective courses can be courses in business administration on the graduate level, or graduate courses at other departments relevant to the programme. Available elective courses are announced each academic year.

Semester 1

The semester consists of four graduate courses, two compulsory and two electives. The courses are:

- Accounting Theory, 7,5 ECTS credits;
- Accounting Reading and Writing, 7,5 ECTS credits;
- Elective courses in Financial Accounting, Auditing and Management Control, 15,0 ECTS credits.

Semester 2

The semester consists of compulsory and elective courses on the graduate level. The semester offers the possibility to obtain a one-year master's degree in business administration. The courses are:

Master's degree

- Contemporary Research Issues in Accounting, 7,5 ECTS credits;
- Advanced Research Methods in Business Administration, 7,5 ECTS credits;
- Public Sector Accounting, 7,5 ECTS credits;

- Financial Statement Analysis, 7,5 ECTS credits.

One-year master's degree

- Contemporary Research Issues in Accounting, 7,5 ECTS credits;
- Advanced Research Methods in Business Administration, 7,5 ECTS credits;
- One-year master's dissertation, 15,0 ECTS credits.

Semester 3

The semester consists of elective courses for a total of 30 ECTS credits. The elective courses can be graduate level courses in business administration, alternatively other courses relevant to the programme. Available elective courses are announced each academic year.

The semester may also be substituted for studies abroad.

Semester 4

The semester consists of the following course:

- Master's Degree Thesis in Accounting, 30,0 ECTS credits.

Degree

The programme leads to a Degree of Master of Science (120 ECTS credits). Main Field of Study: Accounting.

Alternatively, the programme leads to a One-year Master of Science (60 ECTS credits). Main Field of Study: Business Administration.

Misc

Some of the courses included in the programme are available to students from other programmes as well. This means that students from different programmes may take classes together.

To enter year two of the programme students should have completed a minimum of 52,5 credits from year one.

To enter the fourth semester students should have completed a minimum of 75 credits from the previous three semesters.

Students admitted to the programme who have not completed their studies within two years may complete the programme even after the programme syllabus is no longer valid. In this case the limitations presented by the course syllabi for courses included in the programme apply.