

# Education plan

for

**Master's Programme in Accounting and Management Control**  
**Masterprogram i redovisning och ekonomistyrning**

**120.0 Higher Education  
Credits**  
**120.0 ECTS credits**

**Programme code:** SREKO  
**Valid from:** Autumn 2019  
**Date of approval:** 2018-09-06  
**Department:** Stockholm Business School

## Decision

This programme syllabus was approved by the Social Sciences Faculty Board, 2018-09-06.

## Prerequisites and special admittance requirements

A Bachelor's degree comprising of 180 ECTS or equivalent, with at least 60 ECTS in Business Administration or equivalent. English 6 or equivalent.

## Programme structure

The Master programme in Accounting and Management Control is offered by Stockholm Business School at Stockholm University as a cohesive programme with a broad topical approach with focus on operations management. The language of instruction is English.

The programme is constructed around a plethora of social science perspectives that enable problematization and critical-creative analysis of phenomena, trends, and changes in society and business, thus creating an understanding of how we, in interaction with these phenomena, are shaped as thinking, feeling, and acting human beings.

## Goals

The overall purpose of the programme is to produce knowledge and experience, through which students learn to think innovatively, develop their self-awareness and decisiveness and use these capacities for qualified leadership tasks in society, in businesses and other organizations, in Sweden as well as internationally; as well as to prepare for research studies in business administration.

Upon completion of the programme students shall:

### Knowledge and Understanding

- demonstrate knowledge and understanding in management and accounting, including both an overview of the fields and specialised knowledge in certain areas of the fields as well as insight into current research and development work;
- demonstrate specialised methodological knowledge in accounting and operations management;

### 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 report clearly 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 management and 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

#### Semester 1

This semester is comprised of four mandatory courses on a graduate level within the field of study of management and accounting, with a total of 30 higher education credits.

- Accounting in Action, 7,5 higher education credits;
- Business Analytics: Data, Models and Decisions, 7,5 higher education credits;
- Financial Statement Analysis, 7,5 higher education credits;
- Accounting Theory and IFRS, 7,5 higher education credits.

#### Semester 2

This semester is comprised of four mandatory courses on a graduate level within the field of study of management and accounting, with a total of 30 higher education credits.

- Current Research in Accounting and Operations Management, 7,5 higher education credits;
- Advanced Research Methods in Accounting and Operations Management, 7,5 higher education credits;
- Auditing, 7,5 higher education credits;
- Management Control Systems in Private and Public Sector, 7,5 higher education credits.

#### Semester 3

This semester is comprised of elective courses in total of 30 higher education credits. Elective courses can be within business administration on advanced level or other courses relevant to the programme's content. Which courses are offered at SBS is communicated one semester in advance.

It is also possible to go abroad on exchange during this semester.

#### Semester 4

The programme is concluded with a master's degree dissertation in accounting on advanced level:

- Master's Degree Thesis in Accounting, 30 higher education credits.

### Degree

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

### Misc

This programme follows a strict structure meaning that the courses and semesters are to be taken in the order set by this programme syllabus. Students will be taking some courses in this programme together with students from other programmes.

To enter the fourth semester students should have completed a minimum of 75 higher education credits from the previous three semesters of which 52,5 higher education credits must be on an advanced level within the

main field of study Accounting. Of these 52,5 higher education credits 7,5 higher education credits must be from the course Advanced Research Methods in Accounting and Operations Management, 7,5 hp.

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 in the course syllabi for courses included in the programme will apply.