

# 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:**

Spring 2022

**Date of approval:**

2018-09-06

**Changed:**

2022-01-14

**Department:**

Stockholm Business School

## Decision

This programme syllabus was approved by the Social Sciences Faculty Board 2018-09-06; the latest revision conducted 2022-01-14.

## 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 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.

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 accounting and management control.

The language of instruction is English.

The program includes four semesters of full-time studies.

### Semester 1

The first semester contains the courses:

- Operations Strategy) 7,5 credits
- Business Analytics: Data, Models and Decisions) 7,5 credits
- Financial Statement Analysis 7,5 credits
- Supply Chain Management 7,5 credits

Main field of study: Accounting. The courses are provided by Stockholm Business School.

## Semester 2

The second semester contains the courses:

- Current research in Accounting and Operations Management 7,5 credits
- Advanced Research Methods in Accounting and Operations Management 7,5 credits
- Advanced Operations Management 7,5 credits
- Management Control Systems in Private and Public Sector 7,5 credits

Main field of study: Accounting. The courses are provided by Stockholm Business School.

## Semester 3

The third semester offers three options:

1. Elective studies abroad corresponding to 30 credits. Exchange studies are applied for via Stockholm Business School's or Stockholm University's exchange agreements.
2. Elective courses at Stockholm Business School corresponding to 30 credits. Elective courses offered at Stockholm Business School are determined and announced via email during semester 2.
3. Reflective Practice in Business Administration 30 hp. Internship. Main field of study: Marketing. The course is provided by Stockholm Business School.

## Semester 4

The programme is concluded with the course:

- Master's Degree Thesis in Accounting with specialization in Operations Management and Control 30 hp.

Main field of study: Accounting. The course is provided by Stockholm Business School.

### **Goals**

In addition to the general objectives in Chapter 1, Section 9 of the Higher Education Act, the learning objectives from the Higher Education Ordinance listed below apply.

For a Degree of Master, the student shall:

#### Knowledge and understanding

- Demonstrate knowledge and understanding in the main field of study, including both an overview of the field and specialised knowledge in certain areas of the field as well as [specialised] insight into current research and development work.

- Demonstrate specialised methodological knowledge in the main field of study.

#### Skills and abilities

- 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 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.
- Demonstrate the ability to identify the personal need for further knowledge and take responsibility for his or her ongoing learning.

#### Courses

Mandatory courses in the main field of accounting:

- Accounting in Action 7,5 credits
- Business Analytics: Data, Models and Decisions 7,5 credits
- Financial Statement Analysis 7,5 credits
- Accounting Theory and IFRS 7,5 credits
- Current research in Accounting and Operations Management 7,5 credits
- Advanced Research Methods in Accounting and Operations Management 7,5 credits
- Auditing 7,5 credits
- Management Control Systems in Private and Public Sector 7,5 credits
- Master's Degree Thesis in Accounting 30 credits

Main field of study: Accounting. The course is provided by Stockholm Business School.

Elective courses:

Elective studies abroad corresponding to 30 credits. Exchange studies are applied for via Stockholm Business School's or Stockholm University's exchange agreements.

Elective complementary courses offered at Stockholm Business School are determined and announced via email during semester 2.

#### Degree

The programme leads to a Master of Science (120 credits). Main field of study: Accounting.

#### Misc

Courses included in the programme may be studied together with students from other programmes.

When the programme syllabus is revoked, the student has the right to complete his/her education according to the present programme syllabus during a phase-out period that includes the nominal duration of the programme plus two years, calculated from the time when the last admitted student began the education. In this case, the restrictions specified in the syllabi for the courses included in the education apply; alternatively, equivalent education is offered.