

Syllabus

for course at advanced level

Master's Degree Thesis in Accounting
Examensarbete i redovisning för masterexamen

**30.0 Higher Education
Credits**
30.0 ECTS credits

Course code:	FE5965
Valid from:	Spring 2021
Date of approval:	2020-11-10
Department	Stockholm Business School
Main field:	Företagsekonomi
Specialisation:	A2E - Second cycle, contains degree project for Master of Arts/Master of Science (120 credits)

Decision

This syllabus was approved by the Head of Department at Stockholm Business School, Stockholm University 2020-11-10.

Prerequisites and special admittance requirements

Admitted to the Master's Programme in Accounting and Management Control, and at least 75 credits obtained within the programme of which at least 52,5 credits from courses on a Master's level within the main field of study, of which 7,5 credits from the course Engelsk benämning Advanced Research Methods in Accounting and Operations Management, FE5826 or equivalent.

Course structure

Examination code	Name	Higher Education Credits
5965	Master's Degree Thesis in Accounting	30

Course content

The master's thesis is a large academic piece of work that is based on scholarly research within a particular subject area.

The Master's Degree Thesis course therefore consists of the following main components:

- theoretical and empirical studies in the academic field of business administration
- studies in research method and the philosophy of social science
- writing and presentation of preparatory assignments, peer review reports, and master's thesis

Learning outcomes

Intended Learning Outcomes

The overarching aim of the course is to enable students to investigate a scholarly problem in the academic field of business administration, and to attempt a contribution to research in this area by utilizing relevant theory and social science methods.

The intended learning outcomes are based on the requirements on knowledge, skills and approach drawn up for the Master's Degree in the System of Qualifications of the Higher Education Ordinance, supplement 2.

After completion of the master's thesis, the student should be able to:

Knowledge and Understanding

1. Work independently to identify, develop and formulate a scholarly problem grounded in previous research in the field of business administration.

Competence and Skill

2. Critically discuss, analyze and apply theoretical concepts and perspectives in order to develop a research problem, analyze one's empirical material, and generate a contribution to research.

3. Thoroughly explain and justify the research approach by engaging with relevant principles and practices in the philosophy of social science and in social science method.

4. Respect time frames and deadlines, and demonstrate rigour in style, language, referencing and other formal academic requirements.

Judgement and Approach

5. Make a serious attempt at producing an original contribution to a particular research area.

6. Evaluate one's own work, its contribution to knowledge, and its societal and ethical implications.

Education

The course consists of seminars, individual supervision, and a significant portion of self-study. Your learning and performance is assessed continuously, throughout the different teaching and learning activities.

The course workload comprises of 800 hours, equivalent to 30 ECTS (i.e. 40 hours per week equivalent to 1.5 ECTS). The course consists of the following activities:

- Introductory lecture on the thesis process.
- Introductory seminar.
- Supervision.
- Midway seminar with peer review.
- Final seminar with peer review.

The language of instruction is English. Please note that all teaching and learning activities - such as lectures, seminars, assignments and assessment tasks – are conducted in English when the language of instruction is English.

As a rule the thesis is written in a group of two. If specific and valid reasons exist, the supervisor decides whether an exception should be made to allow the thesis to be written individually.

The thesis should be based on at least 20 research monographs and papers published in scholarly peer-reviewed academic journals.

The thesis may comprise a maximum of 15 000 words, excluding abstract/summary, table of contents, notes, references and appendices.

During the thesis course students have the right to demand three hours of individual (per thesis) tutoring.

It is not possible to change supervisor during the course. A student wishing to change supervisor must reregister for the next thesis course and upon availability enroll in a thesis group.

Forms of examination

Student learning and performance on this course is mainly assessed through the final version of the master's thesis. A lesser part is based on student peer reviews. The assessment tasks are weighted in relation to their importance to the overall course assessment. The results from the assessment tasks are added up to a final course score that is translated into a final grade.

Assessment task

The course contains the following weighted assessment tasks:

1. Two peer review assignments in the form of written reports and oral presentations: assesses intended learning outcomes 1–6; constitute 20% of the total course points; examined by the supervisor.
2. The master's thesis: assesses intended learning outcomes 1–6; constitutes 80% of the total course points; examined by the examiner.

Grading

After completion of the course, students will receive grades on a scale related to the intended learning outcomes of the course. Passing grades are A, B, C, D and E. Failing grades are Fx and F. A grade Fx can be completed for a grade E.

The thesis course comprises 0–100 course points. Receiving a final passing grade requires ≥ 50 course points and ≥ 50 points from assessment task 2. The scale for the final grade is tied to fixed score intervals: A: 90–100; B: 80–89; C: 70–79; D: 60–69; E: 50–59; Fx: 45–49; F: 45.

All assessment tasks are assessed on a 100-point scale. Each assessment task is awarded 0–100 points. The score for a single assessment task is the number of points multiplied by its percentage weight, and the combined total of score points for all weighted assessment tasks for the course are added up to a final score between 0 and 100 which then translates into a corresponding final course grade between A and F.

The student is responsible for completing the course's assessment tasks: that a sufficient amount of course points is earned and a passing course grade is obtained.

A passing grade (A–E) in the course is obtained when a student has achieved ≥ 50 course points.

A failing grade (Fx or F) in the course is obtained when a student has not achieved ≥ 50 course points:

- If 45–49 course points are achieved, a grade Fx is obtained, which can be completed for a grade E within 3 semester weeks after receiving instructions from the examiner. If the complementary task is not completed within this time limit, the course grade Fx is confirmed, implying that the student must re-register for the course and that previously acquired course points are forfeited. Note that first-time registered students have priority access to the thesis groups.
- If 45 course points are achieved, a grade F is obtained, implying that the entire course must be retaken and that previously acquired course points are forfeited.

Re-registration implies that:

- first-time registered students have priority access to the thesis course's group registration;

Students receiving a passing grade may not retake the examination or complete the thesis to attain a higher grade. A passing grade may not be turned into a failing grade upon the request of a student.

Grading Criteria

Learning and performance on this course is assessed according to the following qualitative grading criteria. The grade therefore reflects the extent to which the student has accomplished the intended learning outcomes. A higher grade-level presupposes that the student has demonstrated the abilities required for lower grade-levels.

A (Excellent) ☐

The student demonstrates ability to evaluate and relate to the content of the course from a comprehensive, critically reflective perspective, as well as to transfer and apply insights in new, meaningful contexts.

B (Very Good) ☐

The student demonstrates ability to, from an overarching and coherent perspective of the field, understand and use concepts to explain how different aspects of the course relate to each other, interconnect and become meaningful.

C (Good) ☐

The student demonstrates ability to discuss the content, tasks and complex issues dealt with in the course from several well-developed but mainly independent perspectives.

D (Satisfactory) ☐

The student demonstrates satisfactory ability to discuss the content, tasks and complex issues dealt with in the course in a way that, albeit in-depth and elaborate, is decidedly one-dimensional.

E (Sufficient) ☐

The student demonstrates sufficient ability to discuss the content, tasks and complex issues dealt with in the course in a way that is decidedly one-dimensional.

Fx (Fail) ☐

The student's knowledge, skills and abilities display minor flaws, overall or in significant parts.

F (Fail) ☐

The student's knowledge, skills and abilities display major flaws, overall or in significant parts.

Assessment Areas

Student learning and performance with regards to assessment task 1 (peer reviewing) and 2 (the master's thesis) will be examined by applying this grading scale. Specifically, assessment task 1 will be examined through the following three areas: argumentative ability; critical ability; constructive ability. Assessment task 2 will be examined through the following six areas: problematization; theoretical understanding and engagement; methodological skills; analytical skills; structure and consistency; style, language and formalia. These areas are elaborated in the study guide.

Interim

If the course is discontinued, or its contents are substantially altered, students have the right to be examined according to this syllabus once per semester for three further semesters.

Limitations

This course may not be included in a degree together with a course, taken in Sweden or elsewhere, of identical or partially similar content.

Misc

Student who does not complete the thesis work on time is not entitled to additional supervision time. The student is however always entitled to have the thesis work assessed at subsequent examination sessions. Therewith, the student loses the possibility to get a higher grade than C.

Exemption from an assessment task is granted if the student presents a valid reason and a written certification (such as illness and a medical certificate), whereupon the student may re-sit the assessment task at a later date while maintaining previously acquired course points.

Application for exemption should be submitted to the Director of Studies immediately after, or during planned absences well before, the date when the assessment task is carried out. A granted exemption expires at the end of the immediately following semester.

Required reading

Recommended Reading

- Bryman, Alan (2012) Social Research Methods. Oxford: Oxford University Press.
- Bryman, Alan and Bell, Emma (2011) Business Research Methods. Oxford: Oxford University Press.
- Farquhar, Jillian Dawes (2012), Case Study Research for Business. London: Sage.
- Keller, Gerald (2012) Statistics for Management and Economics, Mason, South South Western Cengage Learning.
- Swanborn, Peter (2010), Case Study Research, What, Why and How? London: Sage.