Stockholm Business School

Stockholm University

Education plan

for

Master's Programme in Accounting, Auditing and Analysis
Masterprogram i redovisning, revision och finansiell företagsanalys

120.0 Higher Education Credits
120.0 ECTS credits

Programme code:	SRRFO
Valid from:	Autumn 2010
Date of approval:	2008-12-16
Changed:	2010-06-22
Department:	Stockholm Business School

Decision

This programme syllabus was approved by the Social Sciences Faculty Board on 2008-12-16 and revised on 2010-06-22.

Prerequisites and special admittance requirements

To be admitted to the programme students should hold a bachelor's degree including a minimum of 90 HE credits in business administration. Swedish upper secondary school course English B or the equivalent.

Programme structure

This programme is a collaboration between Stockholm University and Uppsala University and is called Stockholm Uppsala Master of Accounting, Auditing and Analysis (SUMA). Some of the courses in the programme will be provided by Stockholm University and some by Uppsala University. It is therefore important to note that although students will be admitted to one of the universities, teaching will take place at both. To be able to follow the programme students will need to take courses at both universities. Students will not be compensated for travel expenses between the two universities.

Goals

The overall aim of the programme is to prepare students for qualified jobs in accounting, auditing or business analysis, both in Sweden and internationally, as well as to prepare students for doctoral studies within the field of accounting, auditing and financial analysis.

During the programme students will acquire knowledge in accounting, auditing and capital market analysis to expand and deepen the knowledge previously acquired on the undergraduate level. Students should also gradually acquire in-depth knowledge and more advanced proficiency in a chosen field of specialisation. Knowledge is acquired through independent study, seminars and lectures and students will work both in groups and individually.

During the programme students will acquire an advanced scholarly approach as regards, for instance, the ability to plan, perform, analyse and present scientifically oriented tasks. Students should develop an increased ability to analyse and practically apply the acquired theoretical knowledge. To gain increased independence students will gradually be given an increased responsibility for their learning. Students will practice cooperating with others, communicating orally and in writing and taking part in seminars and other meetings on an increasingly advanced level. National and international contacts will be encouraged.

Various forms of student assessment will be used. In the degree project that concludes the programme students demonstrate that they have achieved the course objective of being able to independently integrate advanced knowledge.

Knowledge and understanding
Having completed the programme students are expected to
-demonstrate the necessary insight and understanding to be able to adequately integrate and use knowledge in business administration and commercial law in the fields of accounting, auditing and financial analysis
-demonstrate advanced insight into current research and development work in the field covered by the programme
-demonstrate advanced knowledge of how to apply both qualititative and quantitiative methods of importance to the field the programme covers
-demonstrate advanced knowledge of how accounting and auditing impact the management and long-term development of businesses and other organisations.

Skills and abilities
Having completed the programme students are expected to
-independently obtain, critically assess and integrate information in order to analyse and work out as well as implement solutions to complex problems in the fields of accounting, auditing and financial analysis
-demonstrate the ability to critically, independently and creatively identify and formulate questions of importance to the field the programme covers
-be able to take part in research and development work or independently contribute to the development of advanced knowledge
-in the fields the programme covers, in English, both orally and in writing, communicate with various groups and clearly explain scholarly conclusions as well as the underlying knowledge and arguments
-cooperate with others in hands-on problem solving, both in national and international contexts.

Judgement and approach
Having completed the programme students are expected to
-demonstrate awareness of societal and ethical aspects important in the fields of accounting, auditing and financial analysis
-distinguish between research results, established practice and personal values in the field covered by the programme
-have insights into the possibilities and limitations of knowledge and the responsibility of the individual for how to use it in various contexts
-demonstrate the ability to identify their need for further knowledge and training.

Courses
The language of instruction for courses normally included in the programme is English. Good knowledge of English is needed to successfully complete the programme.

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

The courses included in the programme must be taken in the order established by the School of Business.

Programme structure
The first year consists of courses compulsory for all students in the programme.

Semester 1
The first semester consists of courses focusing on accounting.

Semester 2
The second semester consists of courses focusing on auditing.

Semester 3
During the third semester students can study abroad or take elective courses either within the programme or outside of it. It is also an option to take courses in commercial law that are necessary to qualify for examination to become a public accountant, these courses require prior knowledge in the form of an introductory course in commercial law.

Semester 4
During the fourth semester students work on a master’s dissertation and take part in seminars in connection with this.

Elective courses and study abroad
Semester 3 can be used for elective courses in business administration or commercial law. Upon application these electives may be substituted for by other courses taken in Sweden or abroad.

Courses
In this section the courses included in the programme are specified. Each course mentioned here has a separate course syllabus establishing the main content of the course, the expected learning outcome, course structure, examination formats and grading criteria.

Semester 1
This semester consists of compulsory courses (30 HE credits) at Stockholm University School of Business:
- Advanced Accounting Theory, 7.5 HE credits
- Enterprise Risk Management, 7.5 HE credits
- Research Methods in Accounting and Finance, 7.5 HE credits
- International Financial Reporting Standards, 7,5 HE credits

Semester 2
This semester consists of compulsory courses (30 HE credits) at the Department of Business Studies at Uppsala University:
- Responsibility analysis, 7.5 HE credits
- Auditing Regulation, 7.5 HE credits
- Internal auditing, 7.5 HE credits
- Public sector accounting and auditing, 7.5 HE credits

Semester 3
Elective courses on graduate level (30 HE credits) in accounting, auditing, financial analysis and commercial law. Courses can be taken at either Uppsala University or Stockholm University. Alternatively students can study abroad.

Semester 4
Master's dissertation/degree project in accounting, auditing and financial analysis (30 HE credits).

Degree
The degree programme leads to a Master of Science (120 HE credits).

Misc
Participation in the monthly Master Class is compulsory.

Before entering year 2 of the programme, students should have completed at least 52. 5 HE credits from year 1.