



SCHOOL OF BUSINESS, ECONOMICS AND LAW

Master of Science in Accounting and Financial Management, 120 credits

Masterprogram i Redovisning och finansiell styrning, 120 högskolepoäng

Programme code: S2REF

Second cycle / Avancerad nivå

1. Confirmation

This programme syllabus was confirmed by the Dean of the Faculty on 21-06-2018 (G 2018/414) and was last revised on 09-02-2024 (GU 2024/469) to be valid from 09-02-2024, Autumn semester 2024.

Responsible Department/Equivalent: Graduate School

2. Purpose

The programme prepares students for advanced work within the fields of accounting and financial management, both in the private and public sectors. That involves, e.g., work as accountant, controller, treasurer or financial analyst. In addition, the programme provides a basis for those who want to enter a doctoral programme.

3. Entry requirements

General Entrance Requirements

A Bachelor's degree (equivalent to a Swedish kandidatexamen) from an internationally recognized university and English 6/English B from Swedish upper secondary school or the equivalent level of an internationally recognized test.

Programme Specific Entrance Requirements

The applicant's university education must include:

- 60 credits of Business Administration and 30 credits Economics **or** 60 credits of Economics and 30 credits Business Administration
- a specialization in Accounting **or** Finance/Financial Management.
- minimum of 15 credits in Statistics, **or** 7.5 hec in Statistics and 7.5 credits in quantitative methods and/or Mathematics.

The admission requirements listed above apply for admission to the programme. For continued studies within the programme individual courses might have specific requirements, as provided in each course syllabus.

4. Higher education qualification and main field of study

This programme leads to a Degree of Master of Science (120 credits) with a major in Accounting and Financial Management (Ekonomie masterexamen med huvudområdet Accounting and Financial Management).

5. Outcomes

General outcomes for Degree of Master (120 credits)

Knowledge and understanding

For a Degree of Master (120 credits) the student shall

- demonstrate knowledge and understanding in the main field of study, including both broad knowledge of the field and a considerable degree of specialised knowledge in certain areas of the field as well as insight into current research and development work, and
- demonstrate specialised methodological knowledge in the main field of study.

Competence and skills

For a Degree of Master (120 credits) the student shall

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

Judgement and approach

For a Degree of Master (120 credits) the student shall

- 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, and
- demonstrate the ability to identify the personal need for further knowledge and take

responsibility for his or her ongoing learning.

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Local outcomes

Judgement and approach

- demonstrate the ability to make assessments in Accounting and Financial Management informed by relevant disciplinary, social, environmental and ethical issues and also to demonstrate awareness of ethical aspects of research and development work.

Sustainability labelling

The programme is sustainability-related, which means that at least one of the outcomes clearly shows that the programme content meets at least one of the University of Gothenburg's confirmed sustainability criteria.

6. Content and structure

The programme covers four academic terms of full-time study (120 credits) including three terms of courses, core and elective, 90 credits, and one term of Master Degree Project (thesis writing, 30 credits). Each term is divided into four periods, and each course is either 7,5 or 15 credits.

Core Courses

- Accounting (core for students with a specialization in Finance/Financial Management from the Bachelor studies)
- Corporate Finance (core for students with a specialization in Accounting from the Bachelor studies)
- Perspectives on Accounting and Financial Management
- Theoretical Perspectives of Financial Accounting
- Management Accounting, Strategy and Control
- Enterprise Risk Management
- Applied Corporate Finance
- Qualitative research in Accounting and Financial Management
- Quantitative research in Accounting and Financial Management
- Master Degree Project

Elective Courses

The Graduate School offers a number of electives within economics, business administration, law, economic history and economic geography. The elective courses offered may vary between different academic years. Students are able to tailor their education to specific needs which means that they can acquire different profiles within the programme.

7. Guaranteed admission

Students admitted to the programme have guaranteed admission to all core courses within the programme given that the course requirements are fulfilled.

8. Other information

The study programme will be followed up and evaluated in accordance with the applicable *Policy för kvalitetssäkring och kvalitetsutveckling av utbildning vid Göteborgs universitet* (Policy for the Quality assurance and Quality Development of Education at the University of Gothenburg).