



School of Economics and Management

## **BUSN68, Business Administration: Degree Project - Accounting and Management Control, 15 credits**

*Business Administration: Degree Project - Accounting and  
Management Control, 15 högskolepoäng*  
Second Cycle / Avancerad nivå

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### **Details of approval**

The syllabus was approved by The Board of the Department of Business Administration on 2019-10-11 to be valid from 2019-10-11, autumn semester 2020.

### **General Information**

BUSN68 is a master level course in Business Administration.

*Language of instruction:* English

*Main field of studies*

Business Administration

*Depth of study relative to the degree requirements*

A1E, Second cycle, contains degree project for Master of Arts/Master of Science (60 credits)

### **Learning outcomes**

In the subject chosen the student should reach a high level of knowledge and understanding which is at the forefront of the sub-discipline of knowledge concerned.

A passing grade on the course will be awarded to students who:

#### **Knowledge and understanding**

- gain a detailed knowledge and understanding relating to the sub-discipline of accounting and management control which is the subject of their thesis
- have a knowledge and understanding of the relevant international research frontier in accounting and management control

- have knowledge of applicable and relevant research methodologies for carrying out their study
- have the skills to locate suitable empirical material, academic articles and interviewees (where applicable).

### **Competence and skills**

- can use their knowledge and understanding to formulate a research question
- can find and use relevant theories relating to their subject
- can find suitable methodologies to use in the investigation of their chosen research question and use them in a way which enables them to get relevant and reliable information
- have the ability handle complexity and to formulate judgements with incomplete or limited information
- are able to write a thesis which is well structured and reaches definite conclusions which relate to the research question (or if no definite conclusions can be reached, a discussion of why not)
- obtain skills which will enable them to carry out longer projects in an autonomous way in the future.
- can communicate their conclusions, and knowledge, rationale and conclusions to specialist accounting audiences and non-specialist audiences clearly and unambiguously

### **Judgement and approach**

demonstrate an ability to make assessments within accounting and management control, taking into account relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects in research and developmental works.

### **Course content**

The main objective is to develop students' ability to conduct an independent scientific study in the broad area of accounting. A study which includes developing relevant research questions, designing and conducting a study that addresses the research questions based upon appropriate methodological considerations and relevant theories within the areas covered by the master program. The students should also be able to present their study in a written academic report as well as orally. 'Accounting', the subject matter of this course, is understood here in a broad sense.

The specific course content will vary depending on the subject chosen, no specification is made here. In general the content of the reading matter will include academic articles and similar material of a suitably advanced level. The course will involve carrying out a project which results in a master thesis and being opponent to another thesis in the context of a series of such presentations by other students.

### **Course design**

Students write their thesis in groups of two persons.

Each thesis is supervised individually by one or more qualified teacher (one should have a PhD degree). The assessment is based on the completed written thesis. This thesis must also be satisfactorily presented to a group of fellow students and

supervisor, and the students must deal competently with questions from their appointed opponent group and from the floor. A small part of the mark is given for their opposition to another thesis. It is a requirement that in addition to the session where they present and the one where they act as opponent, they attend other presentations and give evidence in the form of a written synopsis that they have read and understood the other students' work.

## Assessment

See appendix including examination sessions. (Will be attached to the curriculum automatically in the system).

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

*Subcourses that are part of this course can be found in an appendix at the end of this document.*

## Grades

Marking scale: Fail, E, D, C, B, A.

A (Excellent) 85-100. A distinguished result that is excellent with regard to theoretical depth, practical relevance,

analytical ability and independent thought.

B (Very good) 75-84. A very good result with regard to theoretical depth, practical relevance, analytical ability and

independent thought.

C (Good) 65-74. The result is of a good standard with regard to theoretical depth, practical relevance, analytical

ability and independent thought and lives up to expectations.

D (Satisfactory) 55-64. The result is of a satisfactory standard with regard to theoretical depth, practical relevance,

analytical ability and independent thought.

E (Sufficient) 50-54. The result satisfies the minimum requirements with regard to theoretical depth, practical

relevance, analytical ability and independent thought, but not more.

F (U) (Fail) 0-49. The result does not meet the minimum requirements with regard to theoretical depth, practical

relevance, analytical ability and independent thought.

Some occasional examination elements of the course may have the grading scale pass (D) / fail U(F).

Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.

## **Entry requirements**

Students admitted to a Master Programme where this course is either a compulsory or elective part, are qualified for the course. For other students, at least 60 UCP or ECTS-cr in Business Administration is required. These must include a course in basic Business Administration (Introductory Course in Business Administration FEKA90)

## **Further information**

In case of closure of the course: Within three semesters after the course closure there will be offered three additional occasions for examination of respective examination part of the course, for students with no successful result. Note that after this you can get a certificate only regarding completed examination parts.

The course BUSN68 cannot be combined with the course BUSP02 in a degree.

## Subcourses in BUSN68, Business Administration: Degree Project - Accounting and Management Control

Applies from V12

- 1101 Thesis, 15,0 hp  
Grading scale: Fail, E, D, C, B, A
- 1102 Opposition, 0,0 hp  
Grading scale: Fail, Pass
- 1103 Attendance, 0,0 hp  
Grading scale: Fail, Pass