



School of Economics and Management

## **BUSN75, Business Administration: Frontiers in Accounting, 7.5 credits**

*Företagsekonomi: Utvecklingslinjer inom redovisning, 7,5  
högskolepoäng*

**Second Cycle / Avancerad nivå**

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### **Details of approval**

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2016-10-04 and was last revised on 2017-10-17. The revised syllabus applies from 2017-10-17, autumn semester 2017.

### **General Information**

The course BUSN75 is a course in Business Administration at the advanced level.

*Language of instruction:* English

*Main field of studies*

Business Administration

*Depth of study relative to the degree requirements*

A1N, Second cycle, has only first-cycle course/s as entry requirements

### **Learning outcomes**

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

#### **Knowledge and understanding**

- Show a deep knowledge and understanding regarding historical aspects within the themes of the course.
- Show a deep knowledge and understanding regarding philosophical aspects within the themes of the course
- Show a deep knowledge and understanding regarding the knowledge front and the trends within the themes of the course
- Show a deep knowledge and understanding regarding the methods and their application which are applied within the themes of the course:

### **Competence and skills**

- Show an extensive competence to read and analyze theories within the themes of the course from historical, philosophical and metodological perspectives.
- Show skills to identify and discuss the frontier of knowledge within the themes of the course.
- Show advanced ability of formulating and discussing research problems.

### **Judgement and approach**

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

- Ability to independent assess theories and concepts included in the course
- Ability to verbally and in written form discuss and analyze issues related to the theories and concepts dealt with on the course
- Ability to scientifically and critically scrurtinize scientific texts
- Ability to activity and independent participant in seminars and discussions.
- Ability to perform verbal presentations

### **Course content**

The course contains an introduction regarding the concept of theory followed by three theoretical traditions (themes) within accounting. The traditions may vary over time. In common for the theoretical traditions are that they can be discussed and analyzed from a historical as well as/or a philosophical perspective and that they are central for research in accounting. The focus in the course is on the traditions theoretical bases as well on their practical and normative applications. Examples of possible traditions are: critical accounting theory, group accounting, politics of accounting and standard setting, risk reporting, ethical aspects on accounting, institutional theory and accounting.

### **Course design**

The course is conducted through lectures and seminars. The course starts with lectures about theory and how to analyze theory. Each theme will consist of lectures and seminars. The seminars are examinations where the articles of the theme are discussed and where the students are expected to make a written assessment and a reflection on the articles for each theme. The course will end by an exercise in defining and discussing a research question.

### **Assessment**

The course will be examined currently through literature reflections and seminar discussion, In addition a final paper will be examined.

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.

**Grade** (Definition) Points or % out of maximum points. Characteristic.

**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 Administration (e.g. FEKA90 Business Administration: Introductory course in Business Administration).

## 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.

## Subcourses in BUSN75, Business Administration: Frontiers in Accounting

Applies from V17

1601 Examination, 7,5 hp  
Grading scale: Fail, E, D, C, B, A