



GRADUATE SCHOOL

GM1402 Perspectives on Accounting and Financial Management, 7.5 higher education credits

Perspektiv på redovisning och finansiell styrning, 7,5 högskolepoäng

Second Cycle

Confirmation

This course syllabus was confirmed by School of Business, Economics and Law on 2017-01-17 and was last revised on 2017-08-14 by Faculty Board of the School of Business, Economics and Law to be valid from 2017-08-28, autumn semester of 2017.

Field of education: Social Sciences 100%

Department: Graduate School

Position in the educational system

The course Perspectives on Accounting and Financial Management is a course within the Master of Science programmes at the Graduate School, School of Business, Economics and Law, University of Gothenburg.

Main field of studies

Accounting and Financial Management

Specialization

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

Entry requirements

To be eligible for the course Perspectives on Accounting and Financial Management, the participant must fulfil the entrance qualifications for the Master of Science programme in Accounting and Financial Management. For programme specific entrance requirements, see programme syllabus.

Learning outcomes

After completing the module, the student shall be able to:

1. Demonstrate knowledge and understanding of different perspectives on accounting and financial management, what they mean and how they can be a framework for analyzing institutions, market structures and business behavior.
2. Describe and explain the rationale for the adoption of different financial reporting and accounting techniques as well as economic principles behind strategic and operational decision-making within business firms and public utilities and organisations.
3. Select and apply adequate theories and analytical methods for analysing different practical accounting and financial management problems in cooperation with other students.

Course content

This course provides contextual background to the courses that constitute the Master of Science programme in Accounting and Financial Management. The course relates to three different analysis levels: the market, the firm, and the individual decision-maker. It presents traditional and new theories on institutions, markets, competition and information economics. Particular emphasis is placed on information asymmetries and their implications for the evolution of institutions, markets, industries and individual firms, financial reporting and management accounting quality as well as for the financing of business and public activities. The course also explores the social and institutional constraints that have to be adhered to by the accounting function within organizational practice. The course shows that different perspectives can be adopted for understanding the environment of importance to the economics of organizations, efficiency of real and financial markets, development of accounting principles and managerial decision-making. The course also demonstrates how different business and organisation problems can be modelled and analysed with reference to both economic- and social-based theory as well as managed and solved in practice using analytical methods and techniques. The effects of digitalization on markets, business opportunities and work related to finance and accounting are covered.

Form of teaching

The teaching consists of lectures and seminars including individual assignments and group work. Information technology supported laboratories can, when possible, strengthen the form of teaching.

Language of instruction: English

Assessment

Learning outcome 1 will be assessed through a written exam, learning outcome 2 through both the written exam and case studies, whereas learning outcome 3 will be assessed through case studies. The case studies can be presented orally as well as in writing. Both the written exam and the case studies will be given marks. Absence from mandatory elements of the course can be substituted with alternative assignments.

If a student, who has failed the same examined component twice, wishes to change examiner before the next examination, a written application shall be sent to the department responsible for the course and shall be granted unless there are special reasons to the contrary (Chapter 6, Section 22 of Higher Education Ordinance).

In cases where a course has been discontinued or has undergone major changes, the student shall normally be guaranteed at least three examination occasions (including the ordinary examination) during a period of at least one year from the last time the course was given.

The number of examinations is limited to five.

Grades

The grading scale comprises: Excellent (A), Very good (B), Good (C), Satisfactory (D), Sufficient (E) and Fail (F).

To pass the course, all learning outcomes must be passed.

The grading scale comprises 0-100 course points. Receiving a final passing grade requires ≥ 50 course points.

The scale for the final grade is tied to fixed score intervals: A: 85-100; B: 75-84; C: 68-74; D: 60-67; E: 50-59; F: <50 . The grades correspond to the total score points a student obtains (over a total of 100) for all the weighted assessment tasks combined as part of the continuous assessment for the course.

Course evaluation

The course will be evaluated upon completion. The results of and possible changes to the course will be shared with students who participated in the evaluation and students who are starting the course.