



DEPARTMENT OF BUSINESS ADMINISTRATION

FEK435 Financial Accounting, Master Thesis, 15 credits

Extern redovisning, magisteruppsats, 15 högskolepoäng

Second Cycle

Confirmation

This course syllabus was confirmed by Department of Business Administration on 2019-12-06 and was last revised on 2021-05-28 to be valid from 2021-08-30, autumn semester of 2021.

Field of education: Social Sciences 100%

Department: Department of Business Administration

Position in the educational system

The course is offered as a freestanding course.

Main field of studies

Business Administration

Specialization

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

Entry requirements

Admission to the course requires at least 180 credits, of which 90 credits are in the field of Business Administration including a bachelor thesis and focus on accounting including group accounts or equivalent, as well as a course in the second cycle of at least 15 credits in Business Administration, focus on Financial Accounting.

Learning outcomes

Upon successful completion of the course, the student shall be able to:

1. Demonstrate the ability to identify, formulate and solve problems independently and to complete a thesis project within specified time frames.

2. independently search for, collect, evaluate and critically interpret information in order to formulate a relevant research question and theoretical points of departure.
3. critically and independently argue for scientific assumptions made and methods chosen as well as identify, assess and reflect ethical aspects of his/her own research process.
4. present results in writing with high demands on scholarly manner and within a set deadline.
5. orally argue for the legitimacy of his/her results as well as interpret, analyse and comment scientific work and results presented by others.

The qualitative targets relate to the intended learning outcomes as follows:

Qualitative targets	Learning outcomes
<i>Knowledge and understanding</i>	2+3+4
<i>Competence and skills</i>	1+2+3+4+5
<i>Judgement and approach</i>	3+5

Course content

The student is to independently complete a larger scientific study with high requirements on; problem analysis, in applying theories, methodology, methods for empirical gathering, result analysis and conclusions, with an ambition of contribution to knowledge in the field of accounting. Writing an academic paper entails independently identifying and formulating a major, complex issue, plan and with adequate scientific methods carrying out a qualified analysis within the specified time. Work is to be related to the scientific basis of accounting, methods and an in-depth study of current research issues should be within a chosen part of the field. The work results in a written academic paper that is reported on and discussed at a seminar. In the work and at the seminar the conclusions, the knowledge and the arguments that underlie them should be discussed.

Form of teaching

Teaching comprises supervision and seminars.

Language of instruction: Swedish

Teaching in English may occur.

Assessment

Intended learning outcomes 1, 2, 3 and 4 are examined via a written thesis.

Intended learning outcome 5 is examined via both the student's oral responses to the opponent's arguments and his/her contributions as opponent.

The assessment of student performance consists of a written thesis and participation in seminars, both as a presenter/defender of own work and as an opponent of fellow students' work. The opposition takes place between student groups. Attendance is compulsory and required at examination seminars. If the student does not attend the examination seminars, the student is given a new opportunity to complete the defence/opponent task.

Each thesis group shall consist of two students and they shall both be writing on the same thesis level, i.e. Master's (60 credits) thesis.

A thesis that does not meet the requirements for a passing grade (A-E) can either qualify for a re-submission in order to meet the minimum requirements or be deemed of such quality that the writing of an entirely new thesis is necessary. A revised thesis must be submitted for re-assessment within two months of the end of the thesis course. The maximum grade awarded under such circumstances is Sufficient (E). Should the re-submitted thesis still not meet the minimum requirements, the student will be assigned a Fail (F). A revised thesis shall not be defended or reviewed at a seminar.

A student who has taken two exams in a course or part of a course without obtaining a pass grade is entitled to the nomination of another examiner. The student needs to contact the department for a new examiner, preferably in writing, and this should be approved by the department unless there are special reasons to the contrary (Chapter 6 Section 22 of the Higher Education Ordinance).

If a student has received a recommendation from the University of Gothenburg for special educational support, where it is compatible with the learning outcomes of the course and provided that no unreasonable resources are required, the examiner may decide to allow the student to sit an adjusted exam or alternative form of assessment.

In the event that a course has ceased or undergone major changes, students are to be guaranteed at least three examination sessions (including the ordinary examination session) over a period of at least one year, but no more than two years, after the course has ceased/been changed. The same applies to placements and professional placements (VFU), although this is restricted to just one additional examination session.

Grades

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

Grade (Definition) Characteristic:

A (Excellent) A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought. Time planning for the thesis has been completed and followed.

B (Very good) A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought. Time planning for the thesis has been completed and followed.

C (Good) The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations. Time planning for the thesis has been completed and followed.

D (Satisfactory) The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought. Time planning for the thesis has been completed and followed.

E (Sufficient) The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more. The thesis work has followed established or adjusted timelines.

F (Fail) 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 UG (Fail/Pass).

Course evaluation

A course evaluation is conducted anonymously either digitally via the course website or via a written questionnaire handed out at the last scheduled meeting of the course or in connection with the exam. The results of the evaluation are to be communicated to students via the course committee and course website.

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.