



GRADUATE SCHOOL

GM1415 Quantitative methods in accounting and financial management, 7.5 credits

Kvantitativa metoder inom redovisning och finansiell styrning, 7,5 högskolepoäng
Second Cycle

Confirmation

This course syllabus was confirmed by Graduate School on 2024-02-13 to be valid from 2024-09-02, autumn semester of 2024.

Field of education: Social Sciences 100%

Department: Graduate School

Position in the educational system

The course Quantitative methods in 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 Quantitative methods in accounting and financial management the participant must fulfill the entrance qualifications for the Master of Science programme in Accounting and Financial Management. For programme specific entrance requirements, see programme syllabus.

Learning outcomes

On successful completion of the course the student will be able to:

1. describe, explain, and test the assumptions behind various statistical and econometric methods used in accounting and financial management studies

2. apply theories of accounting and financial management/corporate finance using a statistical software
3. make connections between theories and practice
4. work with data management and labs covering different statistical and econometric methods
5. show understanding of and interpret the outcome of their analyses
6. apply these methods in their lab work.

Course content

The aim of the course is to improve the students' understanding of empirical methods in accounting and financial management studies and their ability to apply statistical and econometric methods on their own studies.

The course offers so called computer lab work that are practical and research oriented. In these lab works students are able to learn data management techniques, test the assumptions behind the econometric models, and apply the theories of accounting and financial management and thereby make a better connection between the theories and practice. The applied lab work provides the students with a dynamic and inclusive study environment, which encourages them to obtain connections and knowledge exchange in a group work. Although the main focus is on understanding and interpreting the analyses, learning about writing the code will also encourage students to develop their programming skills.

Overall, the course provides students with an in-depth understanding of the characteristics, advantages, and limitations of various quantitative methods used in the field of accounting and financial management.

Form of teaching

Lectures, programming sessions, student presentations, and discussions.

Language of instruction: English

Assessment

The learning outcomes 1-6 will be assessed through lab work including:

- written group assignments
- oral presentations and discussions individually and in group (seminars).

The seminars are compulsory. Failing to attend any of these will lead to a reduction of 25% points from the students' lab assignments.

If a student who has twice received a failing grade for the same examination component wishes to change examiner ahead of the next examination session, such a request should be made to the department in writing and 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 study support for students with disabilities, the examiner may, where it is compatible with the learning outcomes of the course and provided that no unreasonable resources are required, 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 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).

Pass is required on all examination forms. The grade (A-E) corresponds to the total score a student obtains on the group assignments and seminars. To receive a pass grade (A-E) $\geq 50\%$ points is required. The scale is tied to fixed score intervals:

A: 85%-100%

B: 75%-84%

C: 68%-74%

D: 60%-67%

E: 50%-59%

F: $<50\%$

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.

Additional information

The course can not be part of a master's degree together with GM1406 Research Methods in Accounting and Financial Management.