



## GRADUATE SCHOOL

### **GM1460 Master Degree Project in Accounting and Financial Management, 30 credits**

Examensarbete i redovisning och finansiell styrning, 30 högskolepoäng  
*Second Cycle*

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#### **Confirmation**

This course syllabus was confirmed by School of Business, Economics and Law on 2017-01-17 and was last revised on 2022-10-18 by Graduate School to be valid from 2023-01-16, spring semester of 2023.

*Field of education:* Social Sciences 100%

*Department:* Graduate School

#### **Position in the educational system**

The course Master Degree Project 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*

A2E, Second cycle, contains degree project for Master of Arts/Master of Science (120 credits)

#### **Entry requirements**

To be eligible for the course Master Degree Project students must have passed at least 60 credits of the 90 credits from the three first terms of the programme. Out of the 60 credits passed, 37.5 credits from the first year's core courses must be included. Students must also have a registration on the courses term three to be eligible for the course.

#### **Learning outcomes**

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

1. independently plan a large project, and be able to finish it within a set deadline
2. independently identify and formulate a research issue within the field of accounting and financial management
3. choose and apply research methods generally used within research
4. relate an issue to the accounting and financial management research literature, and to relevant literature in related fields
5. structure and analyze complex issues in the field of accounting and financial management
6. independently be able to recognize when further knowledge and study is necessary, and take responsibility for his or her knowledge development.
7. Critically evaluate material from different sources.
8. Give a clear and well-structured written account.
9. Defend his/her work at a seminar together with other course participants.
10. Provide constructive criticism on Master Degree Project report written by another student at a seminar given together with other course participants.

### **Course content**

The objective of the course is to educate the students in the performance of tasks involving investigation and research, and increase the student's ability to independently structure and study complex issues. The thesis shall be written in relation to issues identified in research, in practice, or both. Often, the thesis involves an empirical study, but it could also be analytical or theoretical. The issue studied shall build on the knowledge and skills the students have acquired so far in the Master of Science in Accounting and Financial Management programme.

Each student is offered personal and/or group tutoring during the course by a tutor, chosen based on project topic. The tutor/group of tutors shall guide the student and discuss problems during the course of the work.

The topic shall be decided in consultation with the tutor.

The students shall present their analysis in a written report.

In addition to the written report, students shall hold an oral presentation of their work and serve as discussants at a presentation held by another student in the Master of Science in Accounting and Financial Management programme.

### **Form of teaching**

The course builds on the student being responsible for planning and executing the work necessary to write a master thesis. Support is given to the students through tutoring sessions and seminars.

*Language of instruction:* English

**Assessment**

The student will be graded based on a qualitative assessment of the written report in relation to the learning outcomes. The degree project will be presented at an open thesis seminar, which may be attended by, apart from the other participants in the programme, other master's students, faculty members and representatives from the business community. The oral presentation, the ability to defend the structure, contents and conclusions of the thesis, as well as the ability to provide insightful and constructive criticism of the theses presented by other course participants will also constitute parts of the final grading.

A failed Master Degree Project can be supplemented to a passing grade (A-E). A student who, during the current course, does not complete the Master Degree Project in time does not have the right to more tutoring time. However, the student always has the right to have the Master Degree Project assessed at subsequent examination occasion. The number of examinations is limited to five.

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.

**Grades**

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

**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.

