



## Programme syllabus

Faculty Board of Business, Economics and Design  
School of Business and Economics

Corporate Governance - Accounting and Finance, magisterprogram,  
60 högskolepoäng

Corporate Governance - Accounting and Finance, Master  
Programme (one year), 60 credits

### **Level**

Second Level

### **Establishment of Programme**

Established by Organisational Committee 2009-03-26

### **Date of Ratification**

Approved by 2010-05-06

The programme syllabus is valid from autumn semester 2011

### **Prerequisites**

General entry requirements for studies on advanced level as well as specific entry requirements:

- Bachelor of Science in Business Administration or Economics with at least 90 credits in the main field of study, Business Administration or equivalent. Within the main field of study, a thesis/independent work consisting of 15 credits should be included.
- At least 15 credits in Statistics or equivalent
- English B/6 or equivalent

### **Description of Programme**

The programme offers a high-quality education that builds a stable base for students with future professional duties within accounting/auditing, bank and finance or within research within these areas. A future professional career within these areas demands independence, analytical ability, ability to write reports and hold presentations, as well as the ability to make rational decisions. Another important objective of the education, apart from thorough knowledge of the subject, is to develop students skills within these areas.

### **Objectives**

Central degree objectives in accordance with the Higher Education Ordinance

#### *Knowledge and understanding*

For a Degree of Master (One Year) students must

- demonstrate knowledge and understanding in their main field of study, including both a broad command of the field and deeper knowledge of certain parts of the field, together with insight into current research and development work

- demonstrate deeper methodological knowledge in their main field of study.

### *Skills and abilities*

For a Degree of Master (One Year) students must

- demonstrate an ability to integrate knowledge and to analyse, assess and deal with complex phenomena, issues and situations, even when limited information is available
- demonstrate an ability to independently identify and formulate issues and to plan and, using appropriate methods, carry out advanced tasks within specified time limits
- demonstrate an ability to clearly present and discuss their conclusions and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing
- demonstrate the skill required to participate in research and development work or to work in other advanced contexts.

### *Judgement and approach*

For a Degree of Master (One Year) students must

- demonstrate an ability to make assessments in their main field of study, taking into account relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects of research and development work
- demonstrate insight into the potential and limitations of science, its role in society and people's responsibility for how it is used
- demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

## Content

### *Programme Overview*

The programme's layout is built partly on integrated courses in corporate governance where all students participate (below named: obligatory) and partly on selective profile courses where students can choose to specialise either in questions that concern external accounting or finance (below named: selective). The programme concludes with a thesis that is connected to the student's profile area. All courses are on advanced level and are given in English.

### *Programme Courses*

Semester 1:

Corporate Governance, Norms and Risk Analysis, 30 credits, level A1N, (obligatory), \*

Semester 2:

Norms and Standard Setting within Corporate Governance, 7.5 credits, level A1N, (obligatory), \*

Financial Institutes and Markets, 7.5 credits, level A1N, (selective), \*

Development and Utilisation of Advanced Accounting Information, 7.5 credits, Level A1N, (selective), \*

Thesis, 15 credits, level A1E, (obligatory), \*

\* refers to the programme's main field of study, Business Administration

The courses may be given in another order



### *External Contacts*

The programme is associated with a reference group consisting of representatives from the business world within relevant areas; that is, auditing, accounting, law and financial sector. Consequently, the programme has a close connection to the business world, partly through regular course development in cooperation with people within the auditing branch and/or the financial sector, and partly through guest lecturers who speak at different courses.

### *Studies Abroad*

Studies abroad can be carried out through the study of equivalent courses at a foreign university upon approval by the programme coordinator; in which case students can make use of existing agreements with international universities maintained by Linnaeus University. The students are also encouraged to find universities outside the existing contracts.

### *Perspectives in Education*

The programme embodies a number of elements where questions on cultural differences and the influence of these on corporate governance are raised. The programme also raises regular questions on gender and diversity, especially when it comes to teaching surrounding the accounting profession as well as questions that concern boards and management in bigger companies in the course, "Corporate Governance, Norms and Risk Analysis". Ethical questions are regularly discussed during the education, but especially in the course, "Norms and Standard Setting within Corporate Governance". Questions that concern sustainable development from business and investor perspectives are raised in the programme, especially in connection with discussions surrounding the impact of businesses on their stakeholders and their reporting obligation to these, but also in connection with discussions surrounding business risks, above all in the course, "Corporate Governance, Norms and Risk Analysis".

### **Quality Development**

Modules are evaluated regularly by the students through written course evaluations. Course evaluation are non-standardised, that is, their form and content vary between courses and volume of students in order to be able to guarantee the course and programme's quality. Evaluations are compiled with reflections and suggestion for measures by the course coordinator. Reflections are followed-up within one semester with at least one development meeting where changes in the course and educational development is discussed. Compilations of course and programme evaluations are archived by the institution.

### **Degree Certificate**

After completing programme studies, corresponding to the requirements expressed in the Higher Education Ordinance degree order as well as Linnaeus University degree order, the student may apply for a degree. Those who have received a passing grade in the education programme may obtain the following degree::

Students with a Bachelor of Science degree with Business Administration or National Economy as main field of study, or a Bachelor of Science degree with Economy or National Economy as main field of study:

Master of Science (60 credits)with specialization in Corporate Governance (Main field of Study: Business Administration

Students with a Bachelor of Science in Business and Economics degree from the first level may obtain the following degree:

Master of Science (60 credits) in Business Studies and Economics with specialization in Corporate Governance (Main field of Study: Business Administration))

The degree certificate is bilingual (Swedish/English). The degree certificate is accompanied by a Diploma Supplement (English)