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 BSc International Business  
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**MSc Accounting and Control**

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MSc Marketing

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 Parttime MSc Accounting &  
Control

 Parttime MSc Business  
Administration

Parttime MSc Marketing

 Premaster Accounting and  
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## Study guide MSc Accounting and Control 2015-2016


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 - See also individual [course descriptions](#)

All business enterprises, governmental entities and not-for-profit organizations rely on accounting systems to produce essential information for management, control, and accountability. Such systems operate in complex settings involving both institutions and markets. The MSc Accounting & Control prepares students to embark on a career as preparer, user, or auditor of accounting information. By considering the technical aspects of accounting in relation to institutional setting and in the light of relevant academic research, students will learn to consider issues in accounting and control at an advanced academic level, and to reflect on the relationship between academic research in this area and issues in professional practice. Read more under [Learning outcomes](#).

The Master's programme in Accounting and Control is offered in a fulltime and a parttime version. Follow this link for the [study guide of the parttime programme](#).

**Programme**

Period 1 (Sept-Oct)	Empirical Research in Accounting Advanced Financial Reporting	6 EC 6 EC
Period 2 (Nov-Dec)	Advanced Management Accounting Elective (1)	6 EC 6 EC
Period 3 (January)	Thesis	see period 6
Period 4 (Feb-Mar)	Corporate Law Elective (2)	6 EC 6 EC
Period 5 (Apr-May)	Corporate Governance, Risk Management and Control Thesis	6 EC see period 6
Period 6 (June)	Thesis	18 EC

 Read the [full programme description](#).

**Enrolment for courses and exams**

For all courses and all examinations you wish to take you are required to register in advance in order to be admitted. See VUnet for more information about [course enrolment](#), this information will be updated for 2015-2016.

**Thesis**

By writing an individual thesis, students show that they are able to set up and conduct a research project on a topic of their choice, and to relate the question, the research approach, and the findings to the relevant academic and professional literature. Students are assigned supervisors through an enrolment procedure held in the second period (November-December). Following a general introductory session, students will be asked to submit a request for supervision, including a statement in general terms of the research question(s) they intend to investigate in their thesis. [Read more](#).

**Assessment, Examination regulations, Transition regulations**

Modes of assessment vary from course to course, and may include papers and reports handed in during the course, or participation during lectures and tutorials. All courses include a written exam. Examinations are held at the end of each teaching period. Resits are held at the end of the next period. The programme structure and the organization of individual course can be subject to change. In such cases, a transition regulation will apply. For more information see [Assessment](#), [Examination regulations](#), [Transition regulations](#).

**Teaching**

Tuition is carried out in plenary lectures and small groups. Much attention is paid to an active method of studying. This includes writing study papers, working out cases and preparing practical assignments. [Find out more](#) about forms of teaching in the masterprogramme.

**Learning outcomes**

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Vakbeschrijvingen

The Master's programme in Accounting and Control has formulated [learning outcomes](#), which describe the final attainment levels of graduates of the programme.

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## Accounting & Control (MSc)



### Programme

Period 1 (Sept- Oct)	Empirical Research in Accounting Advanced Financial Reporting Elective: E-Business and Information Management	6 EC 6 EC 6 EC
Period 2 (Nov- Dec)	Advanced Management Accounting Elective: Audit Theory or Corporate Finance for Accounting & Control	6 EC 6 EC
Period 3 (January)	Start Thesis	see period 6
Period 4 (Feb-Mar)	Corporate Law Elective: Financial Accounting Theory or Management Control	6 EC 6 EC
Period 5 (Apr-May)	Corporate Governance, Risk Management and Control Elective: Control & Audit Continuation of Thesis	6 EC 6 EC see period 6
Period 6 (June)	Completion of Thesis	18 EC

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The Master's programme takes one year. The programme's study load is 60 credits. Credits are expressed in ECTS (European Credit Transfer System). Each credit amounts to circa 28 hours of study. Exemptions to take specific courses may be granted by the Examination Board under conditions specified in the applicable Academic and Examination Regulations. No exemption will be granted for the thesis, and the maximum number of courses for which an exemption may be granted is two.

The academic year is divided into six teaching periods: four periods of eight weeks and two periods of four weeks.

The programme consists of five mandatory courses and a minimum of two electives. Students can choose any two out of the six electives shown in the schedule above, offered in periods 1, 2, 4 and 5.

Certain combinations of these six regular electives are considered as 'specializations' which will be separately mentioned on the diploma (see below). However, students are not required to choose such a combination in order to complete the MSc programme.

In addition, students can choose their electives from among the courses offered in other master programmes taught in the Faculty of Economics and Business Administration. This requires prior approval by the Examination Board which will normally be granted for courses at master level not overlapping with other courses in the programme. Similarly, with prior approval by the Examination Board, it is possible to choose master courses taught in other Faculties of VU University.

#### Specialization Accountancy

This specialization is intended for students who wish to qualify as registered auditor in the Netherlands-t (*registeraccountant*). Upon completion of the Master's programme with this specialization, students will be admissible to the postgraduate professional training programme offered at VU University, and typically also to comparable programmes at other universities. This specialization is also suitable for students considering a career in financial accounting or internal auditing in reporting organizations. Students wishing to specialize in Accountancy take two specialization courses: *Audit Theory* and *Financial Accounting Theory*. They may consider taking a third elective, *Control and Audit*, which is not required to complete the Master's programme, nor a substitute for any mandatory part of the Master's programme, but which will have to be taken at some point by students in the postgraduate programme of Accountancy.

#### Specialization Controlling

This specialization aims at providing the student with a thorough knowledge of generating and using financial and economic data used for internal decision making in organizations. It leads to positions such as Financial Manager or (assistant) Controller in both commercial and non-profit organizations. It also gives direct admission to the postgraduate programme Registered Controller. The two specialization courses in this case are *Advanced Corporate Finance for Accounting and*

**Control and Management Control.**

It should be noted that the elective *Advanced Corporate Finance for Accounting & Control* assumes prior knowledge which is goes beyond the admission criteria for the MSc Accounting & Control. This course requires at least intermediate knowledge of Corporate Finance. Completion of the third-year course Corporate Finance (BSc Economics and Business Economics), or its equivalent in other programmes, is a prerequisite for attending the Corporate Finance elective in the MSc programme.

**Specialization Information Management**

The specialization Information Management provides an additional emphasis on design and operation of automated information systems. Graduates qualify for entrance to the postgraduate programme of EDP-auditor. Courses in this specialization are *E-Business and Information Management* and either *Financial Accounting Theory* or *Control & Audit*. Please note that *E-Business and Information Management* is offered in period 1.

**Specialization courses**

Specialization	Specialization courses:	Period	Leads to postgraduate programme (Dutch-taught):
Accountancy	Audit Theory	2	Chartered Accountant
	Financial Accounting Theory	4	
	Control & Audit	5	
Controlling	Advanced Corporate Finance for Accounting and Control*	2	Registered Controller
	Management Control	4	
Information Management	E-Business and Information Management	1	EDP-auditor
	Choice between:	4	
	- Financial Accounting Theory - Control & Audit	5	

\* Completion of the third-year course *Corporate Finance (BSc Economics and Business)* is a prerequisite for attending this course at Master's level.

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### Enrolment for courses and exams

 See VUNet for more information about [course enrolment](#).

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### Thesis

By writing an individual thesis, students show that they are able to set up and conduct a research project on a topic of their choice, and to relate the question, the research approach, and the findings to the relevant academic and professional literature. Students are assigned supervisors through an enrolment procedure held in the second period (November-December). Following a general introductory session, students will be asked to submit a request for supervision, including a statement in general terms of the research question(s) they intend to investigate in their thesis. This is the basis for assigning a supervisor (December). In consultation with the supervisor, students develop a research plan for approval by a second reader. The month of January (period 3) is free of classes to allow students to concentrate on developing their research plan. The final thesis should be submitted in June in order to complete the programme by the end of the academic year.

Please consult the [Blackboard](#) site 'Thesis MSc Accounting & Control' for details.

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### Teaching

Courses in the Accounting & Control programme use a variety of teaching methods, but typically combine plenary lectures and some form of teaching in smaller groups. Some course rely entirely on individual work, others will include a component of group work. The outline of the teaching approach of each course is shown in the course descriptions that form part of this study guide. Details of the teaching format of each course are included in a course manual which is published on the Blackboard site of the course. The course manual explains what the student can expect and what is expected of the student, for instance with respect to the study programme by week, guidance on using the required reading, instructions for preparing cases, the determination of the final grade, etc. To increase their chance of success, students should take good note of the course manuals before attending their first class in a course.

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Information about rules and regulations can be found on [VUnet](#), and under the [heading of education](#).

Informatie over reglementen en regelingen vind je op [VUnet](#), en onder het kopje [onderwijs](#).

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### Learning outcomes

The master's programme in Accounting and Control has formulated the following learning outcomes:

**1. Technical proficiency:** Students are prepared, in terms of technical knowledge of accounting and control, to function effectively in their post-education professional environment, and to successfully participate in programmes for further professional training and specialization, in particular those for certified auditors and controllers. Technical proficiency consists of:

- **1a Technical knowledge:** Students know and understand commonly applied techniques and concepts for presenting, verifying and analysing financial information and related non-financial information, at a level building on first-cycle programmes.
- **1b Problem-solving skills:** Students are able to apply their knowledge to complex problems.

**2. Institutional awareness:** Students are aware of the significant role of institutions, in particular the legal and regulatory context, of accounting and control. Institutional awareness consists of:

- **2a Institutional knowledge:** students know the relevant institutions and sources of regulation, and have learned how to stay abreast of evolving law, standards, codes and best practice statements in areas such as financial reporting, auditing, and corporate governance.
- **2b Compliance skills:** Students can make informed judgments about how relevant regulations apply in complex situations.

**3. Academic competencies:** Students have the ability to consider specific phenomena in accounting and control (technical and/or institutional) in the light of the evolving body of relevant theory and research findings. Academic competencies consist of:

- **3a. Critical skills:** the ability to search, identify and read academic research that bears on a given issue in the domain of accounting and control, and to evaluate the research both in terms of execution and in terms of its contribution to the issue at hand.
- **3b. Conceptual reasoning:** the ability to frame accounting and control issues in terms of broader concepts and more general theoretical frameworks, to develop research questions using such broader concepts and to position these questions in the context of the existing literature
- **3c. Technical research skills:** the ability to carry out a research project using appropriate methods for data gathering and analysis.

**4. Communication skills:** Students have general skills in oral and written presentation appropriate at an academic level.

**5. Reflection:** Students are able to reflect on their own responsibility, as well as that of organizations they may work for, in applying professional knowledge or academic skills. This includes knowledge of formal responsibilities for accounting and control practices as embedded in laws and regulations and an awareness of different conceptions of social responsibility. It also includes an ability to recognize ethical issues underlying practices and standards and ethical implications or assumptions of theoretical concepts and frameworks.

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### M Accounting and Control

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Course name

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ABRI Honours Programme  
Masteropleidingen

M Accounting and Control - Accy

M Accounting and Control - Contr

M Accounting and Control - InfM

M Accounting and Control - No spec

Code

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