Faculty of Economics and Business Administration
MSc Accounting & Control

STUDY GUIDE – GENERAL INFORMATION

2017-2018
Part-time programme
1. 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:
   a. **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.
   b. **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:
   a. **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.
   b. **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:
   a. **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.
   b. **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.
   c. **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.

The Course Descriptions, which are part of this Study Guide, indicate for each course how the learning objectives for that course relate to the learning outcomes of the programme.
2. TEACHING AND ASSESSMENT

2.1. GENERAL

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 courses 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 Canvas site for 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, etcetera. To increase their chance of success, students should take good note of the course manuals before attending their first class in a course.

In the part-time programme, classes are offered on Fridays. By way of exception, classes may be offered at other times including weekday evenings, in order to deal with unforeseen circumstances, or to make up for moveable holidays in the Spring semester. In such cases, facilities such as video recordings will be provided to students who cannot attend.

2.2. ASSESSMENT

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.

Examinations and assessments are governed by the following regulations, the current text of which can be found in VUnet:
- The applicable FEWEB Academic and Examination Regulations (with respect to the general examination provisions in the MSc programme)
- Regulations and Guidelines regarding examinations FEWEB (with respect to the specific procedures surrounding examinations).

For practical purposes, you are advised to consult at least the ‘Exam Code’ (Appendix A to the Regulations and Guidelines regarding Examinations), which contains information on important matters such as the requirement to bring an ID to the exam, late admission to exam locations, and materials you are or are not allowed to bring into the exam location.

In case a course of the MSc programme is offered more than once during an academic year, students are limited to two exam opportunities per academic year.

3. LANGUAGE OF INSTRUCTION

The part-time MSc programme Accounting & Control uses the same English-language teaching materials (required reading, lecture slides, weblectures) as the full-time programme. However, the language used in class will typically be Dutch. Given the international composition of the teaching staff at VU University, all or part of a course may be taught by English-speaking instructors. Exam
questions in written exams will normally be posed in English but may be answered in Dutch. The thesis may be written in Dutch or English. Normally, thesis supervisors in the part-time programme will be able to read Dutch, but peak demands on capacity may imply that a student will be assigned an English-speaking supervisor if the student wishes to complete the thesis in a given period.

The diploma of the part-time MSc programme does not identify the programme as an English-language programme, but is otherwise fully equivalent to the diploma of the fulltime programme.

4. ENROLMENT FOR COURSES AND EXAMS

For all courses and all examinations you wish to take you are required to register in advance (through VUnet) in order to be admitted, following general procedures and deadlines applicable.

5. EXEMPTIONS

Exemptions to take specific courses may be granted by the Examination Board under conditions specified in the 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.

6. TRANSITION ARRANGEMENTS

Corporate Governance, Risk Management and Control:

This mandatory course will no longer be offered in the Academic year 2017-2018. It will not be replaced by another mandatory course. Instead, the number of electives required to complete the programme will increase from two to three. Students who have not successfully completed Corporate Governance, Risk Management and Control prior to 1 September 2017 can choose any of the other electives offered in the programme, including a new elective Information Risk Management offered in period 5. The elective Information Risk Management cannot be chosen by students who have passed the course Corporate Governance, Risk Management and Control.