

Syllabus

for course at first level

Using Accounting Research

Att använda redovisningsforskning

7.5 Higher Education

Credits

7.5 ECTS credits

Course code:	FE3433
Valid from:	Spring 2020
Date of approval:	2019-06-12
Department	Stockholm Business School
Main field:	Företagsekonomi
Specialisation:	G1F - First cycle, has less than 60 credits in first-cycle course/s as entry requirements

Decision

This syllabus was approved by the Board of Stockholm Business School, June 12, 2019.

Prerequisites and special admittance requirements

45 credits from Business Administration I and II, or equivalent.

Course structure

Examination code	Name	Higher Education Credits
3433	Using Accounting Research	7.5

Course content

The course is organized around reading, analyzing and discussing accounting research literature. The course introduces accounting research questions within financial accounting, management accounting, auditing and the role of accounting in society. The course lays the groundwork for the student to use previous research by introducing a variety of accounting questions and providing a forum to critically evaluate the principles and assumptions of accounting research.

Learning outcomes

Intended Learning Outcomes

The overall aim of the course is to develop the students understanding of contemporary questions, methods and analytical tools in the field of accounting research in order to develop the student's ability to construct their own research problems based on previous accounting research. Upon completion of the course, students should be able to:

Knowledge and understanding

1. Describe and explain central themes, questions, theoretical perspectives within the field of accounting
2. Show understanding of the different sections of the academic text

Skills and abilities

3. Show, both orally and in writing, the ability to discuss and problematize theoretical questions in the field of

accounting.

4. Show, both orally and in writing, the ability to relate and contrast research results from accounting research

5. Show in writing the ability to follow the academic format to produce a research problem based in previous research

Judgement and approach

6. Develop a reflective stance to accounting research by critically evaluating research problems and results.

Education

The course consists of a combination of lectures, seminars and group work and requires a significant portion of self-study on the part of students. Assessment for the course will be continuous and is carried throughout the different activities of the course.

The course workload is 200 hours equivalent to 7,5 ECTS.

The language of instruction is Swedish or English (meaning: lectures are taught in English; seminars in Swedish or English).

Forms of examination

Assessment for the course will be continuous and is carried throughout the different course activities. Each assessment task is weighted in relation to its importance in the overall assessment of the course. The student's results from the different assessment tasks are added up to a total course score that will then translate into the final grade for the course.

Assessment tasks

The course contains the following weighted assessment tasks:

1. Assessment task 1: Group take home examination: assesses intended learning outcomes 1-6; constitutes 60% of total course points.

2. Assessment task 2: Individual take home exam: assesses intended learning outcomes 1-6; constitutes 30% of total course points.

3. Assessment task 3: Individual participation: assesses intended learning outcomes 3-4; constitutes 10% of total course points.

Grading

After completion of the course, students will receive grades on a scale related to the intended learning outcomes of the course. Passing grades are A, B, C, D and E. Failing grade is F.

A course comprises 0–100 course points. Receiving a final passing grade requires at least 50 course points. The scale for the final grade is tied to fixed score intervals: A: 90-100; B: 80-89; C: 70-79; D: 60-69; E: 50-59; F: less than 50. The grades correspond to the total score points a student obtains (over a total of 100) for all the weighted assessment tasks combined as part of the continuous assessment for the course.

Each assessment task is awarded 0–100 points. The score for a single assessment task is the number of points multiplied by its percentage weight, and the combined total of score points for all weighted assessment tasks for the course are added up to a final score between 0 and 100 which then translates into a corresponding final course grade between A and F.

Assessment tasks 1 are assessed on a 100-point scale.

Assessment tasks 2 are assessed on a 100-point scale.

Assessment task 3 on a 100-point scale in three intervals:

- Pass with distinction: 80% = 100 points.
- Pass: 50% = 50 points.
- Weak: less than 50% = 0 points.

The student is responsible for completing the course's assessment tasks: that a sufficient amount of course

points is earned and a passing course grade is obtained. The course's final assessment task can be taken twice: 1) during the course's first scheduled occasion; and, if a passing result (at least 50 course points) was not achieved at the first occasion, 2) at the course's second, scheduled occasion. All other assessment tasks are offered once during the course.

A passing grade (A–E) in the course is obtained when a student has achieved at least 50 course points.

A failing grade (F) in the course is obtained when a student has not achieved at least 50 course points. If less than 50 course points are achieved, a grade F is obtained, implying that the entire course must be retaken and that previously acquired course points are forfeited.

Re-registration implies that:

- first-time registered students have priority access to the course's group registration;
- the final assessment task can be re-assessed without attendance at any of the course's other learning activities and without points from the course's other assessment tasks accredited.

Students receiving a passing grade may not retake the final examination or complete a previously not completed assessment task to attain a higher grade. A passing grade may not be turned into a failing grade upon the request of a student.

Assessment criteria

Assessment criteria are designed as overall assessments, combined qualitative descriptions of what the student is expected to do in order to demonstrate how well the course's learning outcomes are achieved. The assessment criteria are based upon the general abilities as expressed in the degree objectives of the Higher Education Ordinance (appendix 2, System of Qualifications). The list of abilities below is a compilation of these degree objectives. To pass the course (grade E) students should demonstrate general ability to:

- recall, understand and explain course content, the course subject and its scientific basis and methodology;
- apply course content;
- critically analyse course content;
- problematise course content;
- orally and in writing, present and discuss course content;
- assess course content in terms of scientific, social, and ethical aspects;
- relate course content to current social issues;
- meet standards of written presentation and formal accuracy.

The following assessment criteria are used to decide to what extent students have demonstrated these abilities and hence fulfil the course's intended learning outcomes, whereby a grading decision can be made. A higher grade-level presupposes the abilities at lower levels.

A (Excellent) ☐

The student demonstrates ability to evaluate and relate to the content of the course from a comprehensive, critically reflective perspective, as well as to transfer and apply insights in new, meaningful contexts.

B (Very Good) ☐

The student demonstrates ability to, from an overarching and coherent perspective of the field, understand and use concepts to explain how different aspects of the course relate to each other, interconnect and become meaningful.

C (Good) ☐

The student demonstrates ability to discuss the content, tasks and complex issues dealt with in the course from several well-developed but mainly independent perspectives.

D (Satisfactory) ☐

The student demonstrates satisfactory ability to discuss the content, tasks and complex issues dealt with in the course in a way that, albeit in-depth and elaborate, is decidedly one-dimensional.

E (Sufficient) ☐

The student demonstrates sufficient ability to discuss the content, tasks and complex issues dealt with in the course in a way that is decidedly one-dimensional.

F (Fail)□

The student's knowledge, skills and abilities display major flaws, overall or in significant parts.

Interim

If the course is discontinued, or its contents are substantially altered, students have the right to be examined according to this syllabus once per semester for three further semesters.

Limitations

This course may not be included in a degree together with a course, taken in Sweden or elsewhere, of identical or partially similar content.

Misc

Exemption from an assessment task is granted if the student presents a valid reason and a written certification (such as illness and a medical certificate), whereupon the student may re-sit the assessment task at a later date while maintaining previously acquired course points.

Application for exemption should be submitted to the Director of Studies immediately after, or during planned absences well before, the date when the assessment task is carried out. A granted exemption expires at the end of the immediately following semester.

Required reading

Required Reading

- Lecture notes.
- A selection of academic articles (updated each semester, see the study guide).