

# Opasraportti

## M.Sc., Financial and Management Accounting (FMA), 2016-2017 (2016 - 2017)

**Accounting** offers two fields of specialization: financial accounting and management accounting. Financial accounting covers the information and reporting systems of the firm that are used by various interest groups outside the firm. Management accounting develops information and reporting systems needed in the decision-making inside the firm. Students can choose from either one of the options. However, programme is designed so that it gives a solid foundation for understanding the different areas of accounting.

After taking the advanced studies in financial accounting students will:

- be able to apply the central research areas and theories of accounting in challenging assignments
- be able to develop the analysis process of the financial information on the grounds of research results and theories to assist in decision-making processes
- be able to apply the theoretical foundations of firm valuation and financial statement analysis in diverse and dynamic decision-making circumstances
- be able to apply the focal theoretical and empirical research results of auditing into the auditing process
- be able to apply different theories of firm valuation to process of planning IFRS financial statements
- have the capabilities to act independently and as a responsible member of work community in challenging international financial assignments
- have the basic knowledge that is necessary for scientific research and reporting

### Course Structure Diagram 2016-2017

[MSc \(Econ. & Bus. Adm.\) in Accounting](#)

## Tutkintorakenteet

### Financial and Management Accounting, Master's Programme (FMA)

Tutkintorakenteen tila: julkaistu

Lukuvuosi: 2016-17

Lukuvuoden alkamispäivämäärä: 01.08.2016

### Major studies (120 - 130 op)

In FMA programme there are two alternative fields of specialization (financial accounting and management accounting). Student chooses one of these specializations and takes courses accordingly.

Please, check the course requirements for each specialization on the FMA degree diagramme at <http://webcgj.oulu.fi/studiag/index.php?kieli=6&kaavio=271>.

H631236: Laskentatoimen kansainvälinen maisteriohjelma, 120 - 130 op

*Pääaineen opinnot*

721137S: International Financial Reporting, 6 op  
 721128S: Corporate Governance, 6 op  
 721066S: Principles of Econometrics, 6 op  
 721957S: Fundamentals of Finance, 6 op  
 721133S: Corporate Financial Management, 6 op  
 721338S: Mathematical Economics, 6 op  
 721193S: Advanced Auditing & Assurance, 6 op  
 721190S: Advanced Firm Valuation, 6 op  
 721189S: Advanced Financial Analysis, 6 op  
 721134S: Cost Management Systems, 6 op  
 721135S: Accounting Information Technology, 6 op  
 721963S: Corporate Finance, 6 op  
 721065S: Internship, 6 op  
 721003S: Muita laskentatoimen syventäviä opintoja, 0 op  
 721194S: Advanced Cost Accounting, 6 op  
 721559S: Venture Growth Strategies, 6 op  
 721191S: Financial Accounting Theory, 6 op  
 721197S: Advanced International Accounting, 6 op  
 721130S: Pro gradu -tutkielma, laskentatoimi, 30 op  
 721064S: Qualitative Methods in Business Research, 6 op  
 721961S: Entrepreneurial Finance, 6 op  
 721336S: Erikoisaihe, 6 op  
 721070S: Globally Responsible Business, 6 op  
 721195S: Advanced Management Control, 6 op  
 721192S: Approaches in Management Accounting Research, 6 op

## Opintojaksojen kuvaukset

### Tutkintorakenteisiin kuuluvien opintokohteiden kuvaukset

#### **H631236: Laskentatoimen kansainvälinen maisteriohjelma, 120 - 130 op**

**Voimassaolo:** 01.08.2015 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Kokonaisuus

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opintokohteen kielet:** suomi

*Pääaineen opinnot***721137S: International Financial Reporting, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Anna Rossi

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period A. It is recommended to complete the course during the Master's programme's 1<sup>st</sup> fall semester.

**Osaamistavoitteet:**

Upon completion of the course, the student is able to prepare and interpret financial statements and knows how and why managers can utilize flexibility in financial reporting. A student develops understanding of the economics of different business transactions, the environment in which financial reporting choices are made and knows how to use the resultant accounting information for various types of decisions. In addition, the student is aware of the main differences in financial reporting practices allowed in U.S. GAAP and International Financial Reporting (IFRS).

**Sisältö:**

Application of the major concepts of financial accounting under U.S. GAAP and IFRS: accrual accounting, matching principle, revenue recognition, and measurement and recognition of assets and liabilities. Preparation and analysis of financial statements: income statement, balance sheet, and cash flow statement.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

Lectures (26 hours), exercises (10 hours), self-study (124h).

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

Basic course in bookkeeping or Stickney, Weil, Schipper & Francis: Financial Accounting: an Introduction to Concepts, Methods and Uses, South-Western Cengage Learning, 13th Edition, Chapters 1-6.

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Revsine, Collins, Johnson & Mittelstaedt: Financial Reporting and Analysis, 5th ed. (2011). McGraw-Hill /Irwin. Selected chapters.

[Check the availability of course material from this link.](#)

OR: Revsine, Collins, Johnson, Mittelstaedt & Soffer: Financial Reporting and Analysis, 6th ed. (2015). McGraw-Hill/Irwin.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Exam.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Anna Elsilä

**Työelämäyhteistyö:**

no.

**Lisätiedot:**

The number of students is limited.

**Voimassaolo:** 01.08.2010 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Kallunki Juha-Pekka

**Opintokohteen kielet:** englanti

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period B. It is recommended to complete the course during the Master's programme's 1<sup>st</sup> Fall semester.

**Osaamistavoitteet:**

After passing the course, students are familiar with the agency theory and its various research and practical implications. They are also familiar with the elements of the governance system of the firm, are able to recognize the warning signs of the potential collapse of the governance system, can assess the features of different executive incentive system, and are able to recognize situations of likely accounting fraud. Students can moreover act in difficult situations of being asked to act dishonestly.

**Sisältö:**

Lectures, case discussions and presentations, and videos simulating governance-related decisions.

**Järjestämistapa:**

Face-to-face –teaching, case presentations and discussions.

**Toteutustavat:**

36 h of lectures, 4 h of class discussions/student, case works 50 h, self-study 70 h.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

Not applicable.

**Yhteydet muihin opintoihin:**

Not applicable.

**Oppimateriaali:**

Kenneth Kim, John Nofsinger and Derek Mohr (2010), 'Corporate Governance', 3rd Edition, Pearson Prentice Hall; lecture notes; research articles; and cases.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Exam and case works.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor Juha-Pekka Kallunki.

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

Not applicable.

**721066S: Principles of Econometrics, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Sanna Huikari

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

721060A Taloustieteiden tilastolliset perusmenetelmät 5.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English

**Ajoitus:**

Period 1B.

**Osaamistavoitteet:**

After completing the course the student is familiar with theoretical background of the standard methods used in empirical analyses and with regression analysis relevant for analyzing economic data. In addition, the student can interpret and evaluate the outcomes of empirical analysis. Furthermore, he/she has basic knowledge of using EViews software in econometric analyses.

**Sisältö:**

Statistical basics of econometrics, and especially the use of basic econometric models in the analysis of different economic phenomena. In addition to regression models adapted to cross-section data, the course familiarizes students with basic features of time series analysis. The main focus is on dealing with the basic concepts of econometrics and familiarizing with the use of EViews software.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

36 hours of lectures, 18 hours of exercises, exam 4 hours, preparing for the lectures, exercises and exam 102 hours.

**Kohderyhmä:**

First year Master's students in Economics, Accounting and Finance.

**Esitietovaatimukset:**

: It is highly recommended that the student has already passed the course 806116P Basic Methods in Statistics 1 (in Finnish: 806116P Tilastotiedettä kauppatieteilijöille, previously: 806109P Tilastotieteen perusmenetelmät 1) or has elementary knowledge of statistics and probability theory.

**Oppimateriaali:**

Stock James H., Watson Mark W.: Introduction to Econometrics, 2. or 3. edition. Other material announced during the lectures.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Written exam.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor Rauli Svento, Doctoral student Sanna Huikari

**Työelämäyhteistyö:**

No

**Lisätiedot:**

The number of students is limited.

**721957S: Fundamentals of Finance, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Perttunen, Jukka Olavi

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English

**Ajoitus:**

Period A

**Osaamistavoitteet:**

Upon completion of the course, the student understands the basic concepts of finance and is capable of applying them in financial problem solving.

**Sisältö:**

Interest rates and discounting, corporate cash flows, operating leverage, financial leverage, diversification, bond valuation, equity valuation, financial risk management and derivative securities, asset-liability management.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

36 hours lectures and exercises, including two voluntary intermediate exams. Independent studying 124 hours.

**Kohderyhmä:**

Major students in finance. Elective for major students in accounting. The course is also available for the students, who need to complete their 25/60 ECTS credits minor in finance.

**Oppimateriaali:**

Lecture notes.

**Suoritustavat ja arviointikriteerit:**

During the course, there are two voluntary intermediate exams, which replace the two weakest answers in the final exam, respectively. The final exam is mandatory and consists of five questions or problems.

**Arviointiasteikko:**

1-5

**Vastuhenkilö:**

Jukka Perttunen

**Työelämäyhteistyö:**

No

**Lisätiedot:**

The number of students is limited.

**721133S: Corporate Financial Management, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Janne Järvinen

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period A.

**Osaamistavoitteet:**

Students will learn the purpose and content of the main financial statements: balance sheet, income statement, statement of cash flows and the statement of changes in shareholders' equity. Students will also learn about the difference between cash basis and accrual basis accounting. In addition, the students will learn how to use financial statement analysis in making investment decisions and in assessing firm risk.

**Sisältö:**

The course aims at introducing students to the basic concepts of financial accounting including the structure of accrual accounting, the definitions of assets, liabilities, equity, revenues, expenses, and operating, investing and financing cash flows. The course will also cover specific issues such as accounting for inventory and fixed assets. Finally, the course will focus on assessing the profitability, efficiency and solvency of the firm using ratios.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

12 hours of contents in financial accounting; Lectures, exercises and independent studying of text books.

**Kohderyhmä:**

Major (accounting) students.

**Esitietovaatimukset:**

None.

**Oppimateriaali:**

Stickney, Weil, Schipper & Francis: Financial Accounting: an Introduction to Concepts, Methods and Uses, South-Western Cengage Learning, 13th Edition. Needles & Powers: Financial accounting, 9th ed. (2006). Houghton Mifflin/Boston.

**Suoritustavat ja arviointikriteerit:**

Case study.

**Arviointiasteikko:**

1-5.

**Vastuhenkilö:**

Professor Eli Amir.

**Työelämäyhteistyö:**

None.

## **721338S: Mathematical Economics, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Matti Koivuranta

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

721220A Matemaattinen taloustiede 5.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work.

**Opetuskieli:**

English.

**Ajoitus:**

Period 1A.

**Osaamistavoitteet:**

Upon completion of the course, the student will be able to apply mathematical methods needed in the courses in the Economic Theory module.

**Sisältö:**

The course introduces frequently used mathematical methods in the economic literature. Applicable parts from linear algebra, differential and integral calculus, mathematical optimization and dynamic analysis are covered.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

36 hours of lectures, 18 hours of exercises, exam 4 hours, preparing for the lectures, exercises and exam 102 hours.

**Kohderyhmä:**

First year Master's students in Economics and Finance.

**Oppimateriaali:**

Chiang A.C: Fundamental Methods of Mathematical Economics, 4th edition, McGraw-Hill. New York, NY, 2005.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Written exam. Mandatory exercises.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor Mikko Puhakka, Doctoral student Matti Koivuranta.

**Työelämäyhteistyö:**

No.

**Lisätiedot:**

The number of students is limited.

## **721193S: Advanced Auditing & Assurance, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Petri Sahlström

**Opintokohteen kielet:** englanti



**Voidaan suorittaa useasti:** Kyllä

**Opetuskieli:**

English.

**Ajoitus:**

Period C. It is recommended to complete the course during the Master's programme's 1<sup>st</sup> spring semester.

**Osaamistavoitteet:**

After passing the course, the student is able to apply key theories underlying the audit process and research. Thus, the student is able to justify decisions made in audit work and research projects. For example, the student is able to assess audit risk and take it into account when planning audit tasks or when pricing audit services.

**Sisältö:**

Reasons why auditing exists. Concept of audit quality – quality surrogates. Audit sampling theories and applications. Professional responsibilities and ethics. Audit pricing.

**Järjestämistapa:**

Face-to-face – teaching in form of lectures, seminars and student's presentations.

**Toteutustavat:**

Lectures and seminars 36 h, term paper 40 h, self-study 84 h. These include class discussions with a visiting executive and students' presentations. The term paper is completed as a group work and presented and discussed in the class.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

The required prerequisite is the understanding of financial reporting and basics of auditing. Therefore, the recommended prerequisite is the completion of the following courses prior enrolling for the course unit: 721137S International Financial Reporting and 721132S Auditing.

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Eilifsen, Messier, Glover, Prawitt: Auditing & Assurance Services - International Edition, 2010 or newer. Reading package provided by the lecturer.

**Suoritustavat ja arviointikriteerit:**

The assessment criteria of the course unit are based on the learning outcomes of the course unit. Assessment covers the exam, the term paper (a group work) including the term paper presentations and discussions, preparation of in class discussions and presentations (group work).

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor Petri Sahlström.

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.

**721190S: Advanced Firm Valuation, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Kallunki Juha-Pekka

**Opintokohteen kielet:** englanti  
**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period D. It is recommended to complete the course during the Master's programme's 1<sup>st</sup> Spring semester.

**Osaamistavoitteet:**

After passing the course students can use different firm valuation methods, can identify advantages and disadvantages of these methods, and can assess their usability in different valuation situations. Student can also analyze the determinants of the value creation of the firm, and can complete advanced analyses of profitability, financial leverage and growth of the firm.

**Sisältö:**

Lectures, exercises, and case discussions and presentations

**Järjestämistapa:**

Face-to-face teaching, case presentations and discussions.

**Toteutustavat:**

32 h of lectures, 8 h of exercises and class discussions/student, case works 50 h , self-study 70 h.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

The required prerequisite is the completion of the following courses prior to enrolling for the course unit: 721137S International Financial Reporting.

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Penman, S. A. (2004). Financial Statement Analysis and Security Valuation. McGraw-Hill; research articles; and cases.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Exam and case works.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor Juha-Pekka Kallunki.

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

-

**721189S: Advanced Financial Analysis, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Petri Sahlström

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Osaamistavoitteet:**

After passing the course, the student is able to use the analysis tools frequently applied in financial accounting. Thus, the student is able to assess and produce information needed in decision-making related to financial information. Moreover, the student is able to make their own research in the area of financial analysis literature.

**Sisältö:**

Distributional properties of financial ratios, predictability of the accrual- and cash flow-based financial statement items, and economic interpretation of financial ratios.

**Järjestämistapa:**

Face-to-face –teaching in form of lectures, seminars and student’s presentations.

**Toteutustavat:**

Lectures and seminars 24 h, term paper 40 h, self-study 96 h. The term paper is completed as a group work and presented and discussed in the class.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

The required prerequisite is the understanding of financial reporting and financial analysis. Therefore, the recommended prerequisite is the completion of the following course prior enrolling for the course unit: 721137S International Financial Reporting.

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Rees, B. (1995). Financial Analysis. Prentice Hall. Reading package.

**Suoritustavat ja arviointikriteerit:**

The assessment criteria of the course unit is based on the learning outcomes of the course unit. Assessment covers exam and term paper (a group work) including the term paper presentations and discussions.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor Petri Sahlström.

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.

**721134S: Cost Management Systems, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Janne Järvinen

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

### **721135S: Accounting Information Technology, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Pasi Ojala

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

721184A Accounting Information Technology 5.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits

**Opetuskieli:**

English

**Ajoitus:**

Period C. It is recommended to complete the course during the Master's programme's 1<sup>st</sup> spring semester.

**Osaamistavoitteet:**

After this course the student can evaluate how the management control of organizations rests upon its technological infrastructure, particularly ERP systems. The student will also be able to evaluate the requirements that such developments impose on management accountants and the management accounting function. In addition, s/he will be able to analyze the key research issues related to this topic.

**Sisältö:**

Theoretical and practical issues on management accounting and reporting systems function in a modern ICT environment.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

12 hours of lectures, 8 hours of seminars and 8 hours of IT class exercises , 132 hours of self-study including preparation to case presentation.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

Not applicable.

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Collection of articles.

**Suoritustavat ja arviointikriteerit:**

Literature examination, case presentations.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor in management accounting.

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.

**721963S: Corporate Finance, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Markku Vieru

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

721922A Yritysrahoituksen teoria 5.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English

**Ajoitus:**

Period C

**Osaamistavoitteet:**

Upon completion of the course, the student understands the key concepts of corporate finance theory. The student is able to analyze the capital structure and payout decisions, motivations behind mergers and acquisitions, and the effects of conflicts of interest between different corporate stakeholders on corporate decision making.

**Sisältö:**

Signaling theory, agency theory, optimal capital structure, dividend policy, mergers and acquisitions.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

36 hours lectures and exercises, including article presentations. Independent studying 124 hours.

**Kohderyhmä:**

Major students in finance. Elective for major students in accounting. The course is also available for the students, who need to complete their 25/60 ECTS credits minor in finance.

**Oppimateriaali:**

Lecture notes; Copeland, Weston & Shastri: Financial Theory and Corporate Policy.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Final exam.

**Arviointiasteikko:**

1-5

**Vastuuhenkilö:**

Markku Vieru

**Työelämäyhteistyö:**

No

**721065S: Internship, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Työharjoittelu

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opintokohteen kielet:** englanti

Ei opintojaksokuvauksia.

### **721003S: Muita laskentatoimen syventäviä opintoja, 0 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opintokohteen kielet:** suomi

**Voidaan suorittaa useasti:** Kyllä

**Suoritustavat ja arviointikriteerit:**

Lue lisää [opintosuoritusten arvostelusta](#) yliopiston verkkosivulta.

### **721194S: Advanced Cost Accounting, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Janne Järvinen

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period D. It is recommended to complete the course during the Master's programme's 1<sup>st</sup> spring semester.

**Osaamistavoitteet:**

After this course the student can construct cost accounting systems and critically evaluate the choices made in their design. S/he will be able to distinguish the systems that are most likely to be suitable for particular types of organizations. The student will also be able to use spreadsheet tools in performing complex cost accounting and budgeting calculations.

**Sisältö:**

Cost allocation theory and practise, variable vs. absorption cost systems, activity-based costing, TDABC systems.

**Järjestämistapa:**

Face-to-face –teaching.

**Toteutustavat:**

Lectures 12 h, computer lab exercises 24 h, teamwork and self-study 120 h and exam 4 h.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

721134S Cost Management Systems

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Zimmerman, J.L. Accounting for Decision Making and Control, 8<sup>th</sup> ed. McGraw-Hill, Prentice-Hall, 2013.

**Suoritustavat ja arviointikriteerit:**

Evaluation is based on participation, returned assignments, exercises and term paper.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Hannele Kantola

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.

**721559S: Venture Growth Strategies, 6 op**

**Voimassaolo:** 01.08.2010 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Sakari Sipola

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

ay721559S Venture Growth Strategies 6.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English.

**Ajoitus:**

Period D. It is recommended to complete the course at the 1st spring semester of the Master's program.

**Osaamistavoitteet:**

After the course the student is able to tackle business development challenges both within existing companies and new firms. The student can exploit a series of frameworks and tools for (1) building market understanding and a match between the developed offering and market needs, and (2) organizing the needed resources and competencies for scaling the business at international markets.

**Sisältö:**

The course focuses on building and managing new high-growth ventures by applying the most recent advancements in the field. Practically orientated concepts like lean startup, customer development, design thinking and business model innovation are covered together with different forms of entrepreneurial finance such as angel investing and venture capital.

**Järjestämistapa:**

Face-to-face teaching

**Toteutustavat:**

36 contact hours with reflection (72 h), reading the course literature (50 h), writing the report (38 h). The responsible person will provide further details in the first session.

**Kohderyhmä:**

Students of the Master's program in International Business Management

**Esitietovaatimukset:**

Basic and intermediate studies in international business management

**Yhteydet muihin opintojaksoihin:**

No

**Oppimateriaali:**

Article collection and online material.

**Suoritustavat ja arviointikriteerit:**

Assessment will be based on individual written report and lecture activity.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Sakari Sipola

**Työelämäyhteistyö:**

No

**Lisätiedot:**

The number of students is limited.

**721191S: Financial Accounting Theory, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Markku Vieru

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period A. It is recommended to complete the course during the Master's programme's 2<sup>nd</sup> fall semester.

**Osaamistavoitteet:**

After the course the student is familiar with the main research areas in financial accounting and reporting. The student will acquire basic knowledge for understanding and solving specific research problems in financial accounting. The student will also have better tools to choose the topic of their Master's thesis. After attending and passing the course, the student can use SAS program in adjusting research data and completing empirical analysis

**Sisältö:**

Executive compensation, earnings management and its implications, earnings response coefficients, value relevance of different type accounting information.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

20 h of lectures and 16 hours of exercises, 124 h of self-study including preparing the term paper.



**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

721137S International Financial Reporting.

**Oppimateriaali:**

Scott, W. R. (2012). Financial Accounting Theory. Prentice Hall; Boehmer, Ekkehart, John Paul Broussard & Juha-Pekka Kallunki (2002). Using SAS in Financial Research. SAS Institute Inc; Lecture notes.

**Suoritustavat ja arviointikriteerit:**

Literature examination and term paper.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Markku Vieru.

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.

**721197S: Advanced International Accounting, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Anna Rossi

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period B. It is recommended to complete the course during the Master's programme's 2<sup>nd</sup> fall semester.

**Osaamistavoitteet:**

After passing the course, the student is able to interpret and apply more challenging issues of International Financial Reporting Standards (IFRS) and U.S. GAAP such as lease accounting, impairment of assets, measurement of financial instruments, financial reporting for owners' equity, intercorporate equity investments. In addition, the student is able to take a critical view on the IFRS and U.S. GAAP Conceptual Framework and standard setting process.

**Sisältö:**

The course comprises the following topics: Fair value measurements, lease accounting, impairment of assets, measurement of financial instruments, financial reporting for owners' equity, intercorporate equity investments.

**Järjestämistapa:**

Face-to-face teaching and independent work.

**Toteutustavat:**

Lectures (20 hours), exercises (10 hours), term paper (32 hours), self-study (98 hours).

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

721137S International Financial Reporting

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Revsine, Collins, Johnson & Mittelstaedt: Financial Reporting and Analysis, 5th ed. (2011). McGraw-Hill /Irwin. Selected chapters.

OR: Revsine, Collins, Johnson, Mittelstaedt & Soffer: Financial Reporting and Analysis, 6th ed. (2015). McGraw-Hill/Irwin.

OR: MacKenzie, Coetsee, Njikizana, Chamboko, Colyvas & Hanekom: Wiley IFRS 2014: Interpretation and Application of International Financial Reporting Standards (11th Edition). Selected chapters.

**Suoritustavat ja arviointikriteerit:**

Exam (80%), term paper (20%).

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Anna Elsilä

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.

**721130S: Pro gradu -tutkielma, laskentatoimi, 30 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Lopputyö

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Kallunki Juha-Pekka

**Opintokohteen kielet:** suomi, englanti

**Laajuus:**

30 ects.

**Opetuskieli:**

Finnish.

**Ajoitus:**

Periods A-D.

**Osaamistavoitteet:**

After completion of the master's thesis work student is able to form research problems in the area of accounting and solve them scientifically using appropriate research tools.

**Sisältö:**

During seminars student will present four separate papers starting from the research plan and ending with the final report.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

Starting lecture and seminars, Master's thesis.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

721156A Seminar in accounting.

**Yhteydet muihin opintojaksoihin:**

-

**Oppimateriaali:**

-

**Suoritustavat ja arviointikriteerit:**

Seminars and Master's thesis.

Lue lisää [opintasuoritusten arvostelusta](#) yliopiston verkkosivulta.

**Arviointiasteikko:**

1-5.

**Vastuuhenkilö:**

Professor Janne Järvinen and other professors of Accounting.

**Työelämäyhteistyö:**

-

**Lisätiedot:**

The number of students is limited. A separate English group for FMA students will be arranged.

**721064S: Qualitative Methods in Business Research, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Juha Tuunainen

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

721063A Tutkimusmenetelmät 8.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English

**Ajoitus:**

Period A. It is recommended to complete the course at the 2nd autumn semester of the Master's program.

**Osaamistavoitteet:**

Upon completion of this course, the students will be able to plan and conduct scientific research in the fields of marketing, business and organizations, and report research results so achieved. In particular, the students will gain knowledge of how to apply social scientific ideas, concepts and methods so as to produce new scientific knowledge. The focus of the course will be on building capacity to independently apply qualitative research methodology, in addition to which the students will also gain good understanding of research done by using quantitative methods. After completing the course, the students will also understand basic principles of ethics of science.

**Sisältö:**

Lectures and group work will cover the following themes: 1) research process as a whole, 2) ethics of science, 3) research planning, 4) research approaches and design, 5) literature review, 6) data collection, 7) data analysis, 8) drawing conclusions and 9) scientific writing.

**Järjestämistapa:**

Face-to-face teaching

**Toteutustavat:**

36 h lectures and group exercises, group work (55 h), self-study (69 h) including preparing for lectures and group exercises.

**Kohderyhmä:**

Students of the Master's program in Marketing and International Business Management

**Esitietovaatimukset:**

Basic and intermediate studies in Marketing or in International Business Management should have been completed.

**Yhteydet muihin opintojaksoihin:**

The course is an independent entity and does not require additional studies carried out at the same time.

**Oppimateriaali:**

The course book, article collection and other material appointed by the teachers of the course.

**Suoritustavat ja arviointikriteerit:**

Lectures and group exercises. The assessment of the course is based on the learning outcomes of the course.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuuhenkilö:**

Associate Professor Juha Tuunainen.

**Työelämäyhteistyö:**

No

**Lisätiedot:**

The number of students is limited.

**721961S: Entrepreneurial Finance, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Juha Joenväärä

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

721371A Entrepreneurial Finance 5.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English

**Ajoitus:**

Period B

**Osaamistavoitteet:**

Upon completion of the course, the student will understand the issues faced when financing entrepreneurial ventures. The student will also understand the interaction between the strategy of a start-up venture and its financing. The course will focus on the decisions from the entrepreneur's point of view, while also exposing students to the financier's point of view.

**Sisältö:**

entrepreneur vs self-employed, the amount, timing, and source of funding, the structure of the funding, agency issues.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

36 hours of lectures and 124 hours of independent studying.

**Kohderyhmä:**

Major students in finance. The course is also available for the students, who need to complete their 60 ECTS credits minor in finance.

**Oppimateriaali:**

Materials provided by instructors

**Suoritustavat ja arviointikriteerit:**

Final exam

**Arviointiasteikko:**

1-5

**Vastuuhenkilö:**

Juha Joenväärä and Tuomas Takalo

**Työelämäyhteistyö:**

No

**Lisätiedot:**

The number of students is limited.

**721336S: Erikoisaihe, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opintokohteen kielet:** suomi

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

Tapauskohtainen.

**Opetuskieli:**

Vaihtelee tapauskohtaisesti.

**Ajoitus:**

Vapaa.

**Osaamistavoitteet:**

Vaihtelee tapauskohtaisesti.

**Sisältö:**

Vaihtelee tapauskohtaisesti.

**Järjestämistapa:**

Lähiopetus ja/tai itsenäinen työskentely.

**Toteutustavat:**

Vaihtelevat tapauskohtaisesti (sovittava ohjaavan professorin kanssa).

**Kohderyhmä:**

Pääaineopiskelijat.

**Esitietovaatimukset:**

Perus- ja aineopinnot.

**Yhteydet muihin opintojaksoihin:**

-

**Oppimateriaali:**

Vaihtelee tapauskohtaisesti.

**Suoritustavat ja arviointikriteerit:**

Esim. 24 h luentoja + kirjallisuus tai laaja essee tai harjoitustyö. Aihe on vaihteleva. Jaksoksi tai sen osaksi voidaan hyväksyä myös muussa koti- tai ulkomaisessa korkeakoulussa tai yliopistossa suoritettuja syventävän taseisia jaksoja.

Lue lisää [opintasuoritusten arvostelusta](#) yliopiston verkkosivulta.

**Arviointiasteikko:**

1–5 tai hyväksytty/hylätty.

**Vastuuhenkilö:**

Professori

**Työelämäyhteistyö:**

Ei.

**Lisätiedot:**

Jaksoksi tai sen osaksi voidaan hyväksyä myös muussa koti- tai ulkomaisessa korkeakoulussa tai yliopistossa suoritettuja opintojaksoja.

**721070S: Globally Responsible Business, 6 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Anne Keränen

**Opintokohteen kielet:** englanti

**Leikkaavuudet:**

ay721070S Globally Responsible Business (AVOIN YO) 6.0 op

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English

**Ajoitus:**

Period C. It is recommended to complete the course during the Master's programme's 1<sup>st</sup> spring semester.

**Osaamistavoitteet:**

Upon completion of the course, students are able to demonstrate detailed knowledge of responsible behaviors in global and local business from the viewpoint of their major discipline. The students are able to work in multidisciplinary groups and create a collective approach for uniting economic with socially and environmentally responsible bottom lines within a global business context.

**Sisältö:**

The course deals with the diversity of contemporary business issues related to sustainability and responsibility when operating in the global marketplace. Based on the triple-bottom-line concept students are introduced to theoretical and practical perspectives from the disciplines of accounting, economics, finance, management/international business and marketing. Students learn to detect, analyze, and create different approaches of how to globally and locally achieve social and environmental goals in addition to economic objectives of a business.

**Järjestämistapa:**

Online.

**Toteutustavat:**

Online study methods supported by face-to-face meetings. Participating face-to-face teaching is voluntary. Independent study of the given material 90 h and group work 60 h.

**Kohderyhmä:**

Students from all OBS Master's programmes.

**Esitietovaatimukset:**

30 ecta (5 Master level courses).

**Yhteydet muihin opintojaksoihin:**

-

**Oppimateriaali:**

Chandler, D. & Werther, W.B.Jr. (2014): Strategic Corporate Social Responsibility. Stakeholders, Globalization, and Sustainable Value Creation. Third Edition. Sage Publications. Articles and materials provided by the course instructors.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Individual and group reports.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Jan Hermes and Prof. Pauliina Ulkuniemi.

**Työelämäyhteistyö:**

no

**Lisätiedot:**

The course is available and obligatory for OBS Master level students.

**721195S: Advanced Management Control, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Sinikka Moilanen

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 credits / 160 hours of work

**Opetuskieli:**

English.

**Ajoitus:**

Period A. It is recommended to complete the course during the Master's programme's 2<sup>nd</sup> fall semester.

**Osaamistavoitteet:**

Upon the completion of the course students can identify various theoretical perspectives on studying management control systems. Students are able to analyze management accounting and control research with the help of those perspectives, which assists them in their Master's Thesis work. They are also able to combine the research findings to their own experiences and real business life. Students can thus compare the functionality of different accounting control tools and assess the multifaceted influences management accounting and control tools may have on the organization and on people's behaviour.

**Sisältö:**

The organizational and people side of accounting and control systems: how budgeting, transfer pricing, financial and non-financial performance measures may be used to influence, motivate and control what people do in organizations.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

Lectures with small group-based exercises 28 h, term paper 63 h, self-study 63 h.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

Not applicable.

**Yhteydet muihin opintojaksoihin:**

Courses of Management Accounting specialisation

**Oppimateriaali:**

Hopper, T.; Scapens, R. W.; Northcott, D.: Issues in Management Accounting (Chapters 9, 11 and 12), Prentice Hall, 3rd edition (2007); Kaplan, R., Atkinson, A: Advanced Management Accounting: Pearson New International Edition (as applicable), 3rd Edition (2013) A Collection of Articles.

[Check the availability of course material from this link.](#)

**Suoritustavat ja arviointikriteerit:**

Students complete a lecture and literature examination and write a term paper independently or in a group. Both comprise 50% of the final grade. Assessment is based on the learning outcomes of the course unit and the more detailed assessment criteria will be available in the course material. The students may also choose to compensate a part of the exam by participating actively in the lectures.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Lecturer Sinikka Moilanen.

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.

**721192S: Approaches in Management Accounting Research, 6 op**

**Opiskelumuoto:** Syventävät opinnot

**Laji:** Opintojakso

**Vastuuyksikkö:** Oulun yliopiston kauppakorkeakoulu

**Arvostelu:** 1 - 5, hyv, hyl

**Opettajat:** Janne Järvinen

**Opintokohteen kielet:** englanti

**Voidaan suorittaa useasti:** Kyllä

**Laajuus:**

6 ECTS credits.

**Opetuskieli:**

English.

**Ajoitus:**

Period B. It is recommended to complete the course during the Master's programme's 2<sup>nd</sup> fall semester.

**Osaamistavoitteet:**

Upon completion of this course the student will distinguish between the major paradigms and research traditions in management accounting, as well as their philosophical foundations. S/he will recognize



different types of research processes and scientific journals in management accounting, and, ultimately, will be able to use this information in his/ her own Master's thesis work.

**Sisältö:**

Research traditions, field and case studies, contingency theory, management accounting journals.

**Järjestämistapa:**

Face-to-face teaching.

**Toteutustavat:**

12 h of lectures and 12 h of article seminars, 136 h of self-study.

**Kohderyhmä:**

Major students.

**Esitietovaatimukset:**

Not applicable.

**Yhteydet muihin opintojaksoihin:**

Not applicable.

**Oppimateriaali:**

Gummesson, E. Qualitative Methods in Management Research, 2nd ed. Sage Publications, 2000. Puxty, A. G. The Social and Organizational Context of Management Accounting. Thomson, CIMA. 1998. Lecture material and a selection of articles.

**Suoritustavat ja arviointikriteerit:**

Phase one: Lecture and literature examination. Phase two: Written analyses on six different articles, presentation of one article and active participation at seminar sessions.

**Arviointiasteikko:**

The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Vastuhenkilö:**

Professor Janne Järvinen

**Työelämäyhteistyö:**

Not applicable.

**Lisätiedot:**

The number of students is limited.