

Opasraportti

TaTK - Accounting 2008-2009 (2008 - 2009)

Tutkintorakenteisiin kuulumattomat opintokokonaisuudet ja -jaksot

721184A: Accounting Information Technology, 5 op
 721003A: Additional Courses in Accounting, Intermediate Level, 0 op
 721193S: Advanced Auditing, 6 op
 721194S: Advanced Cost Accounting, 6 op
 721189S: Advanced Financial Analysis, 6 op
 721190S: Advanced Firm Valuation, 6 op
 721197S: Advanced International Accounting, 6 op
 721195S: Advanced Management Control, 6 op
 721192S: Approaches in Management Accounting Research, 6 op
 721186A: Auditing, 5 op
 721226A: Basic Econometrics, 5 op
 721171P: Bookkeeping and Financial Reporting, 5 op
 721182A: Case Problems in Financial and Management Accounting, 5 op
 721178P: Corporate Finance, 5 op
 721339S: Econometric Analysis, 6 op
 721191S: Financial Accounting Theory, 6 op
 721170A: Financial Analysis and Firm Valuation, 5 op
 721174P: Financial Risk Management, 5 op
 721180A: Financial Statement Analysis, 5 op
 721164P: Financial Statement and Tax Planning, 5 op
 721196A: Group Accounting and Business Combinations, 5 op
 721163P: Introduction to International Accounting, 5 op
 721172P: Management Accounting, 5 op
 721176A: Management Control, 5 op
 721130S: Master's Thesis, Accounting, 30 op
 721156A: Seminar in Accounting, 10 op
 721336S: Special Issue, 6 op
 721922A: Theory of Corporate Finance, 5 op

Opintojaksojen kuvaukset

Tutkintorakenteisiin kuulumattomien opintokokonaisuuksien ja -jaksojen kuvaukset

721184A: Accounting Information Technology, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Hanna Silvola

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period A

Contents:

The intent of the course is to introduce students to the information technology context of management accounting. The structure and functioning of accounting information processing, enterprise resource planning, data warehousing and reporting.

Learning activities and teaching methods:

2 hours introductory lecture, 8 hours student summary presentations, visiting lecturers.

Recommended or required reading:

Bodnar, G. H. & Hopwood, W. S. Accounting Information Systems, 8th ed. 2001; Collection of articles. Supplementary readings for Finnish students: Granlund, M. & Malmi, T. Tietotekniikan mahdollisuudet taloushallinnon kehittämisessä. WSOY 2004.

Assessment methods and criteria:

Literature examination, student presentations.

Person responsible:

N.N.

721003A: Additional Courses in Accounting, Intermediate Level, 0 op

Voimassaolo: 01.08.2003 -

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Free

Contents:

Depends on the course. Courses in other Finnish or foreign universities can also be included.

Assessment methods and criteria:

Depends on the course. Courses in other Finnish or foreign universities can also be included.

Person responsible:

The Professors of Accounting

721193S: Advanced Auditing, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

7 credits

Timing:

Period C

Contents:

The course enhances students' knowledge on empirical and theoretical audit literature.

Learning activities and teaching methods:

10 h lectures, seminars.

Recommended or required reading:

Reading package defined by the lecturer.

Assessment methods and criteria:

Exam, term paper and presentations in seminars.

Person responsible:

Professor Juha-Pekka Kallunki

721194S: Advanced Cost Accounting, 6 op**Opiskelumuoto:** Advanced Studies**Laji:** Course**Vastuuyksikkö:** Faculty of Economics and Business Administration**Arvostelu:** 1 - 5, pass, fail**Opettajat:** Janne Järvinen**Opintokohteen kielet:** English**Voidaan suorittaa useasti:** Kyllä**ECTS Credits:**

6 credits

Timing:

Period D

Contents:

The general objective of this course is to see how an understanding of transaction cost theory helps making the cost accounting system design choices and understanding the managerial use of cost information. The course comprises such issues as transaction cost theory based view on cost accounting, special issues in cost accounting, problem centred learning, spreadsheet solutions of cost accounting.

Learning activities and teaching methods:

12h lectures + case study exercises, 24h excel-based exercises.

Recommended or required reading:

Zimmerman, J. Accounting for Decision Making and Control. (Chapters 7–11). 2nd edition. Irwin 1997. (4th edition is also applicable). Additional material provided by the lecturer.

Assessment methods and criteria:

Literature examination and exercises.

Person responsible:

Assistant professor in management accounting

721189S: Advanced Financial Analysis, 6 op**Opiskelumuoto:** Advanced Studies**Laji:** Course**Vastuuyksikkö:** Faculty of Economics and Business Administration**Arvostelu:** 1 - 5, pass, fail**Opettajat:** Petri Sahlström**Opintokohteen kielet:** English**Voidaan suorittaa useasti:** Kyllä**ECTS Credits:**

6 credits

Timing:

Period B

Contents:

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

Learning activities and teaching methods:

18 h lectures.

Recommended or required reading:

Rees, B. (1995). Financial Analysis. Prentice Hall. Lecture notes.

Assessment methods and criteria:

Exam.

Person responsible:

Professor Petri Sahlström

721190S: Advanced Firm Valuation, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Kallunki Juha-Pekka

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

6 credits

Timing:

Period D

Contents:

The background of the frequently cited firm valuation models including the free cash-flow model and the residual income model. Evidence on the validity of the valuation models and the value relevance of different type of information including earnings, cash-flows, R&D-figures and the qualitative non-financial variables.

Learning activities and teaching methods:

18 h lectures.

Recommended or required reading:

Penman, S. A. (2001). Financial Statement Analysis and Security Valuation, McRaw-Hill. Lecture notes.

Assessment methods and criteria:

Exam.

Person responsible:

Professor Juha-Pekka Kallunki.

721197S: Advanced International Accounting, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

6 credits

Timing:

Period B

Contents:

Fair value-principle and its applications to the asset valuation, accounting treatment of executive stock options, and differences between IAS and US GAAP.

Learning activities and teaching methods:

18 h lectures.

Recommended or required reading:

Lecture notes.

Assessment methods and criteria:

Literature examination.

Person responsible:

Professor in management accounting.

721195S: Advanced Management Control, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

6 credits

Timing:

Period B

Contents:

The course is about the design and working of management accounting and control systems. The focus is on the organizational and people side of accounting and control systems – how they are used to influence, motivate and control what people do in organizations.

Learning activities and teaching methods:

16 h lectures.

Recommended or required reading:

Macintosh, N. B. (1994). Management Accounting and Control Systems, Wiley; Zimmerman, J. Accounting for Decision Making and Control. (Chapters 1-6 and 12) 2nd edition. Irwin 1997 (4th edition is also applicable).

Additional material provided by the lecturer.

Assessment methods and criteria:

Lecture and literature examination.

Person responsible:

Assistant professor Janne Järvinen.

721192S: Approaches in Management Accounting Research, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Janne Järvinen

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

6 credits

Timing:

Periods B-C

Contents:

The main objective of this course is that students will become familiar with current research issues and main research approaches to management accounting. Pragmatic learning motive is to enrich the possibilities of the student to better grasp the often so complex ways management accounting is used in organizations. Also the most recent and promising management accounting techniques and practices are discussed during the course. The theoretical frames of the course are more constant but the management accounting issues are annually renewed.

Learning activities and teaching methods:

10 h lectures and 12 h article seminars. One article is discussed at each time. Before sessions students read an article, write an essay and prepare questions about the article. Essays and questions are given to the lecturer at the seminar. Students participate in the discussions and each student prepares one opening speech.

Recommended or required reading:

Puxty, A.G.: The Social and Organizational Context of Management Accounting. Thomson, CIMA. 1998. Lecture material and selection of articles.

Assessment methods and criteria:

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

Person responsible:

N.N.

721186A: Auditing, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Tapio Raappana

Opintokohteen kielet: Finnish

Leikkaavuudet:

ay721186A Auditing (OPEN UNI) 5.0 op

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period A

Contents:

Principles of auditing, principles of auditing and administration and auditor's report.

Learning activities and teaching methods:

24 hours of lectures and independent reading of the textbooks

Recommended or required reading:

KHT-yhdistys: Osakeyhtiön tilinpäätösmalli. 2006; KHT-yhdistys: Taloushallinnon säädökset. 2006; KHT-yhdistys: Tilintarkastuskertomukset ja tilintarkastajan lausunnot. 2006; Suomela, Palvi & Karhu: Tilintarkastuslaki. Weilin & Göös. 1995; Raappana: Tilintarkastus. Lecture notes; Other material announced during the lectures.

Assessment methods and criteria:

Lectures and literature examination

Person responsible:

Tapio Raappana, M.Sc. (Econ.&Bus.Adm.)

721226A: Basic Econometrics, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Pakola, Jukka Tero Johannes

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period D

Contents:

The main focus of this course is on the analysis of different linear and time series models.

Learning activities and teaching methods:

30 hours of lectures, 24 hours of exercises and independent reading of the textbooks

Recommended or required reading:

Hill, R., Griffiths, W., Judge, G.: Undergraduate Econometrics, 2nd ed.; Gujarati, D.N.: Basic Econometrics, 4th ed.; other material announced during the lectures

Assessment methods and criteria:

Lectures and a literature examination

Person responsible:

Artti Juutinen, D.Sc. (econ)

721171P: Bookkeeping and Financial Reporting, 5 op

Opiskelumuoto: Basic Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Huikari, Juha Antti

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Periods A-B

Contents:

The course deals with the principles of FAS and financial accounting (FAS = Finish Accounting Standards)

Learning activities and teaching methods:

30 hours of lectures, 60 hours of exercises

Recommended or required reading:

Ihantola & Leppänen: Yrityksen kirjanpito – perusteet ja sovellusharjoitukset. (Latest edition); Leppiniemi, K, Kykkänen, T. & Toiviainen, K.: Tuloslaskenta, WSOY; (latest edition) other material announced during the lectures

Assessment methods and criteria:

Lectures and literature examination

Person responsible:

Juha Huikari, M.Sc.(Econ.&Bus.Adm.)

721182A: Case Problems in Financial and Management Accounting, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Janne Järvinen, Markku Vieru

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period B

Contents:

Case problems simulating different decision-making situations. Students apply the methods of financial analysis, capital budgeting, cost accounting etc. covered in various courses preceding this course.

Learning activities and teaching methods:

20 h class discussions. Course is lectured in Finnish.

Recommended or required reading:

Case material distributed by the lectures.

Assessment methods and criteria:

Students form groups in the beginning of the course and analyze the case problems as teamwork. Each group returns a written report that contains the required analyses, and conclusions for each case problem before the class discussions. The groups present their reports in class discussions, and the cases are analysed together with other groups.

Person responsible:

Assistant professor Markku Vieru.

721178P: Corporate Finance, 5 op

Opiskelumuoto: Basic Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Mirjam Lehenkari

Opintokohteen kielet: Finnish

Leikkaavuudet:

ay721178P Fundamentals of Corporate Finance (OPEN UNI) 5.0 op

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period A

Contents:

Capital budgeting, financial policy; dividend policy; capital structure; financial planning and management.

Learning activities and teaching methods:

40 hours of lectures and exercises, independent studying of textbooks

Recommended or required reading:

Ross, Westerfield & Jordan: Fundamentals of Corporate Finance. Irwin/McGraw-Hill, 4th (or later) ed. Other material announced during the lectures

Assessment methods and criteria:

Lectures, exercises and literature examination

Person responsible:

Assistant in Finance Mirjam Lehenkari

721339S: Econometric Analysis, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Rahiala Markku

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

6 credits

Timing:

Periods A-B

Contents:

Model diagnostics concerning linear and non-linear regression models, instrumental estimation, simultaneous-equation models, general testing principles, vector autoregressive models.

Learning activities and teaching methods:

37 hours of lectures, 27 hours of exercises with PCGIVE- and PCFIML- programmes and independent reading of the textbooks. The lecture notes are available on the home pages of the lecturer.

Recommended or required reading:

Harvey, A.: The Econometric Analysis of Time Series (2. edition), Philip Allan; Hayashi, F. : Econometrics. Princeton University Press; Gourieroux, C. & Monfort, A.: Statistics and Econometric Models, vol. 1 and 2. Cambridge University Press.

Assessment methods and criteria:

Lectures and/or literature examination

Person responsible:

Markku Rahiala, Professor in Econometrics

721191S: Financial Accounting Theory, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Markku Vieru

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

6 credits

Timing:

Period D

Contents:

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

Learning activities and teaching methods:

18 h lectures.

Recommended or required reading:

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

Assessment methods and criteria:

Literature examination and term paper.

Person responsible:

Assistant professor Markku Vieru.

721170A: Financial Analysis and Firm Valuation, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Kallunki Juha-Pekka

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period A

Contents:

Sources of financial information including financial statements, financial ratios, analysts' earnings forecasts and industry-level information. Different tools for analyzing financial information, problems in analyzing financial information, and the use of financial information in firm valuation

Learning activities and teaching methods:

30 h lectures, and 7 × 3 h exercises.

Recommended or required reading:

Soffer, Leonard and Robin Soffer (2003), Financial Statement Analysis: a Valuation Approach, Prentice Hall, New Jersey (ISBN: 0-13-032834-0). Lecture notes

Assessment methods and criteria:

Exam and term paper.

Person responsible:

Professor Juha-Pekka Kallunki.

721174P: Financial Risk Management, 5 op

Voimassaolo: 01.10.2006 -

Opiskelumuoto: Basic Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Pirneskoski, Mika Olavi

Opintokohteen kielet: Finnish

Leikkaavuudet:

ay721174P Financial Risk Management (OPEN UNI) 5.0 op

ECTS Credits:

5 credits

Language of instruction:

Finnish

Timing:

Period C

Learning outcomes:

Introduces students to the use of derivatives on financial risk management

Contents:

Definition of financial risk, derivative markets and instruments, financial risk management, Value-at-Risk.

Learning activities and teaching methods:

40 hours of lectures and exercises, independent studying of textbooks

Recommended optional programme components:

None

Recommended or required reading:

Kasanen, Lundstöm, Puttonen & Veijola: Rahoitusriskit yrityksessä. WSOY. 1997; Hull: Options, Futures, & Other Derivatives. Prentice Hall. Other material announced by the lecturer.

Assessment methods and criteria:

Lectures, exercises and literature examination

Person responsible:

Assistant Professor in Finance

721180A: Financial Statement Analysis, 5 op

Voimassaolo: - 31.05.2011

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Eriksson, Seppo Allan

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period C

Contents:

Using financial statement analysis and investment plans and making reports for corporate decision making based on them.

Learning activities and teaching methods:

10 hours of lectures, 15 hours of exercises, assignment and independent reading of the textbooks

Recommended or required reading:

Kallunki & Kytönen: Uusi tilinpäätösanalyysi, chapters 1–4. Kauppakaari, Helsinki 2002. Yritystutkimus-neuvottelukunta: Yritystutkimuksen tilinpäätösanalyysi. Gaudeamus, Tampere 2002. Muu luennoilla jaettava materiaali.

Assessment methods and criteria:

Lectures and literature examination, assignment

Person responsible:

Seppo Eriksson, D.Sc.(Econ.&Bus.Adm.)

721164P: Financial Statement and Tax Planning, 5 op

Opiskelumuoto: Basic Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Huikari, Juha Antti

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Periods C-D

Contents:

-

Learning activities and teaching methods:

-

Recommended or required reading:

Leppiniemi: Tilinpäätös ja verosuunnittelu. Weilin&Göös (newest edition). Leppiniemi, Kykkänen, Toiviainen: Tuloslaskenta. WSOY (newest edition). Other material announced during the lectures.

Assessment methods and criteria:

Practical work and lectures & literature examination

Person responsible:

Juha Huikari, M.Sc. (Econ.&Bus. Adm.)

721196A: Group Accounting and Business Combinations, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Tapio Raappana

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period A

Contents:

The students get familiar with the basic elements of making a consolidated financial statements and a consolidated balance sheet.

Learning activities and teaching methods:

30 hours of lectures, 12 hours of exercises and independent reading of the textbooks

Recommended or required reading:

Ahti, Tikkanen & Viljanen: Konsernitilinpäätös uusien säännösten mukaisesti. Tietosanomat. 1994; Raappana: Konsernitilinpäätös. a hand-out; other material announced during the lectures

Assessment methods and criteria:

Lectures and literature examination

Person responsible:

Tapio Raappana, M.Sc.(Econ.&Bus.Adm.)

721163P: Introduction to International Accounting, 5 op

Voimassaolo: 01.08.2010 -

Opiskelumuoto: Basic Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Petri Sahlström

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period C

Contents:

Development of accounting regulation, IFRS/IAS Framework, elements of the IFRS/IAS financial statements, introduction to important IFRS/IAS standards.

Learning activities and teaching methods:

30 h lectures, and 6 × 3 h exercises.

Recommended or required reading:

Epstein, B. J. and A. A. Mirza (2005). Interpretation and Application of International Accounting and Financial Reporting Standards. Wiley. Lecture notes.

Assessment methods and criteria:

Exam.

Person responsible:

Professor Petri Sahlström

721172P: Management Accounting, 5 op

Opiskelumuoto: Basic Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Petri Sahlström

Opintokohteen kielet: Finnish

Leikkaavuudet:

ay721172P Management Accounting (OPEN UNI) 5.0 op

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period C

Contents:

Theoretical framework for understanding cost accounting, cost concepts, cost recording, choices in product costing, possibilities of analytic profit accounting, objects of accounting.

Learning activities and teaching methods:

8 hours of lectures and independent reading of the textbook and hand-out material.

Recommended or required reading:

Drury, C.: Management and cost accounting. Thomson Business Press, 5th ed. 2000 (or newer ed.). Parts 1,2, and 3 (pages 1-452 in 5th ed.); Hand-out material (available at University Press about a week before the lectures). Language of instruction: English

Assessment methods and criteria:

Literature examination

Person responsible:

Professor Petri Sahlström.

721176A: Management Control, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Sinikka Moilanen

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period C

Contents:

To introduce students to control concepts, the use of budgets and performance measurement systems in management control, and some approaches to management accounting system development. The issues of the course comprise budgets and standards, profit variance analysis, profit centre accounting and transfer pricing, performance measurement, management control system design and development.

Learning activities and teaching methods:

20 h lectures and 10 h exercises, and self learning.

Recommended or required reading:

Drury, C.: Management & Cost Accounting (Parts 4 & 5, pp. 543–950), Thompson Business Press, 5th Ed. 2002; Merchant, K. A. & Van der Stede, W. A.: Management control systems – performance measurement, evaluation and incentives, Prentice-Hall 1997. Pellinen, J.: Talousjohtaminen. Talentum 2005.

Assessment methods and criteria:

Lecture and literature examination.

Person responsible:

Assistant professor in management accounting.

721130S: Master's Thesis, Accounting, 30 op

Opiskelumuoto: Advanced Studies

Laji: Diploma thesis

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: A,B,N,C,M,EX,L

Opettajat: Kallunki Juha-Pekka

Opintokohteen kielet: Finnish, English

ECTS Credits:

30 credits

Timing:

Autumn and Spring

Contents:

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

Assessment methods and criteria:

Seminars

Person responsible:

The professor(s) of economics

721156A: Seminar in Accounting, 10 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

10 credits

Timing:

Periods A-D

Contents:

Research skills, choosing a topic for a research, writing a report, presenting and defending one's own report, evaluating and acting as an opponent to fellow researchers.

Learning activities and teaching methods:

Seminar work

Recommended or required reading:

Material selected by the lecturer

Assessment methods and criteria:

Active participation in seminars, accepted seminar work

Person responsible:

Markku Vieru, D.Sc.(Econ.&Bus.Adm.)

721336S: Special Issue, 6 op

Opiskelumuoto: Advanced Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opintokohteen kielet: Finnish

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

6 credits

Timing:

Free

Assessment methods and criteria:

For example 24 h lectures and a literature examination or an extended essay or a practical exercise. The topic of the lecture courses varies. Also courses taken in some other Finnish or foreign universities can be accepted as a completion of the course. Credits depend on the extent of the course

Person responsible:

Professors of Economics

721922A: Theory of Corporate Finance, 5 op

Opiskelumuoto: Intermediate Studies

Laji: Course

Vastuuyksikkö: Faculty of Economics and Business Administration

Arvostelu: 1 - 5, pass, fail

Opettajat: Hannu Kahra

Opintokohteen kielet: English

Voidaan suorittaa useasti: Kyllä

ECTS Credits:

5 credits

Timing:

Period C

Contents:

Theoretical background of corporate finance and investment decisions

Learning activities and teaching methods:

40 hours of lectures and exercises, independent studying of textbooks

Recommended or required reading:

Copeland, Weston & Shastri: Financial Theory and Corporate Policy. Pearson; Amaro de Matos: Theoretical Foundations of Corporate Finance. Princeton, other material announced during lectures
Language of instruction:
Finnish

Assessment methods and criteria:

Lectures and literature examination

Person responsible:

Assistant Professor in Finance