

University of Oulu  
 Programme Structure Diagram 2018-2019 ja 2019-2020  
 Degree Programme in FMA  
 M.Sc. (Econ. & Bus. Adm.) in FMA(2 years, 120 ECTS Credits)

Code and link to the course description in	Course name and ECST Credits		Change
	2018-2019		2019-2020
<b>FMA programme, specialization: Management Accounting</b>			
Code	Title	ECTS	
<b>Module 1: mandatory courses</b>			
<a href="#">721137S</a>	International Financial Reporting	6	can be replaced with 721138S Fundamentals of Accounting
<a href="#">721128S</a>	Corporate Governance	6	stays same
<a href="#">721066S</a>	Principles of Econometrics	6	stays same
<a href="#">724204A</a>	Management Control plus essay (5+1 cr)	6	offered in bachelor's programme
<b>Module 1: choose also one of the following courses</b>			
<a href="#">721957S</a>	Fundamentals of Finance	6	stays same
	Studies in Finnish Language*	6	stays same
<b>Module 2: mandatory courses</b>			
<a href="#">721134A</a>	Cost Management Systems	6	stays same
<a href="#">721194S</a>	Advanced Cost Accounting	6	stays same
<a href="#">721135S</a>	Accounting Information Technology	6	stays same
<b>Module 2: choose also two of the following courses</b>			
<a href="#">721963S</a>	Corporate Finance	6	stays same
<a href="#">721065S</a>	Internship	6	stays same
<a href="#">721003S</a>	Other Advanced Studies in Accounting**	6	stays same
<b>Module 3: mandatory courses</b>			
<a href="#">721195S</a>	Advanced Management Control	6	stays same
<a href="#">721559S</a>	Venture Growth Strategies	6	will be teaced in the IBM programme
<a href="#">721070S</a>	Globally Responsible Business	6	stays same
<b>Module 3: choose also one of the following courses</b>			
<a href="#">721192S</a>	Approaches in Management Accounting Research	6	stays same
<a href="#">721064S</a>	Methods in Business Research (period A)	6	stays same
<b>Module 3: choose also one of the following courses</b>			
<a href="#">721961S</a>	Entrepreneurial Finance	6	can be repalced with other course from 2019-2020 degree structure
<a href="#">721336S</a>	Special Issue in Accounting	6	stays same
<a href="#">721003S</a>	Other Advanced Studies in Accounting	6	stays same
<b>More information</b>			
	* Only available to international degree students		
	Other Advanced Studies in Accounting may be replaced by an obligatory course from financial accounting	6	stays same
<b>Module 4: mandatory studies</b>			
<a href="#">721130S</a>	Master's Thesis, Accounting	30	stays same
<b>Sum</b>		<b>120</b>	

		2018-2019	2019-2020
<b>FMA programme. Specialization: Financial Accounting</b>			
Code	Title	ECTS	
<b>Module 1: mandatory courses</b>			
<a href="#">721137S</a>	International Financial Reporting	6	can be replaced with 721138S Fundamentals of Accounting
<a href="#">721128S</a>	Corporate Governance	6	stays same
<a href="#">721066S</a>	Principles of Econometrics	6	stays same
<a href="#">724204A</a>	Management Control plus essay (5+1 cr)	6	offered in bachelor's programme
<b>Module 1: choose also one of the following courses</b>			
<a href="#">721957S</a>	Fundamentals of Finance	6	stays same
	Finnish language studies*	6	stays same
<b>Module 2: mandatory courses</b>			
<a href="#">721193S</a>	Advanced Auditing	6	new name; Advanced Auditing & Assurance (can't do sam time with Advanced Auditing)
<a href="#">721190S</a>	Advanced Firm Valuation	6	
<a href="#">721189S</a>	Advanced Financial Analysis	6	new name; Advanced Financial Statement Analysis
<a href="#">721134A</a>	Cost Management Systems	6	stays same
<b>Module 2: choose also one of the following courses</b>			
<a href="#">721963S</a>	Corporate Finance	6	stays same
<a href="#">721065S</a>	Internship	6	stays same
<a href="#">721003S</a>	Other Advanced Studies in Accounting	6	stays same
<b>Module 3: mandatory courses</b>			
<a href="#">721191S</a>	Financial Accounting Theory	6	can be repalced with other course from 2019-2020 degree structure
<a href="#">721197S</a>	Advanced International Accounting	6	stays same
<a href="#">721070S</a>	Globally Responsible Business	6	stays same
<b>Module 3: choose also two of the following courses</b>			
<a href="#">721064S</a>	Methods in Business Research	6	stays same
<a href="#">721961S</a>	Entrepreneurial Finance	6	can be repalced with other course from 2019-2020 degree structure
<a href="#">721336S</a>	Special Issue in Accounting	6	stays same
<a href="#">721003S</a>	Other Advanced Studies in Accounting	6	stays same
<b>Module 4: mandatory studies</b>			
<a href="#">721130S</a>	Master's Thesis, Accounting	30	stays same
<b>More information</b>			
	* Available to international degree students only	6	stays same
<b>Sum</b>		<b>120</b>	