

Enclosure to the curriculum for the Master of Science in Economics (cand.oecon.)  
(*Profile: Accounting and Economics*)

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# Profile description for Accounting and Economics

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the Master of Science in Economics

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This profile description is an enclosure to the curriculum for the Master of Science in Economics.

The profile description applies to students commencing the profile as from September 2012.

*It is recommended also to read the curriculum as well as the ministerial orders.*

The profile description was approved on 27<sup>th</sup> April 2012 by The Academic Study Board of Economics and on 31<sup>st</sup> May 2012 by the Dean of the Faculty of Business and Social Sciences.

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*The Curriculum has been updated in the following sections:*

10-07-2012 5.1.  
08-10-2013 5.1.  
27-05-2015 3, 5.1.

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## 1. The title of the profile in Danish and English

The title of the profile is in Danish: Kandidatuddannelsen i Økonomi (med profil i Regnskab og økonomi).

The title of the profile is in English: Master of Science in Economics (with profile in Accounting and Economics).

## 2. Entry requirements to the profile and entrance through supplementary courses

Direct entrance:

In accordance with the curriculum, section 3, the following bachelor's degrees provide admission to the profile:

- Bachelor's degree in Economics.
- Bachelor's degree in Economics and Business Administration (HA).
- Bachelor's degree in Mathematics-Economics.

Applicants who do not meet the entry requirements of the profile may be admitted, if they have academic qualifications at a commensurate level. The university may require supplementary tests.

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### 3. Description of the profile focus

In accordance with the curriculum, section 1.1 the student who completes the profile will obtain the same competency through academic and practical focus as described below:

#### Academic focus

The purpose of this profile is to address the issues of the central governance of the firm. The economic management of the firm is central both for traditional goods producing firms but also for firms that are more knowledge based. The central issue in economic governance is to construct and use financial as well as non-financial information in support of decision taking at different levels of the firm.

#### Practical focus

This profile is targeted students that seek positions in management accounting where the student on basis of economic theory is able to analyse the consequences of using different tools in management accounting, covering both more conventional methods and more recent models. The students will typically get jobs close to the top level in private firms.

### 4. Other regulations

#### 4.1 Language

The programme is offered in English.

#### 4.2 Project-oriented studies and studying abroad

Project-oriented studies and studying abroad is recommended to take place in the 3<sup>rd</sup> semester of the programme.

#### 4.3 Semester structure

As a general rule, each semester is of 15 weeks' duration: The autumn semester 1/9-21/12 (incl.) and the spring semester 1/2-31/5 (incl.). Some autumn courses may, however, be planned as 11 week courses. If so, this will be stated in both the course description and the time table.

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## 5. Structure of the profile

### 5.1 Course titles, ECTS, weight and assessment

Course Titles	ECTS	Weight	Assessment
<b>Constituent compulsory courses:</b>			
Advanced Microeconomics	10	1.0	Internal, 7-point scale
Management Accounting	10	1.0	Internal, 7-point scale
Industrial Economics	10	1.0	External, 7-point scale
Financial Accounting	10	1.0	External, 7-point scale
Master's thesis	30	3.0	External, 7-point scale
<b>Constituent elective courses (total of 20 ECTS) chosen among the following:</b>			
Advanced Management Accounting	10	1.0	Internal, 7-point scale
Supply Chain Inventory and Production Planning	10	1.0	External, 7-point scale
Strategic Issues in Supply Chain Management	10	1.0	Internal, 7-point scale
Foundations of Organization	10	1.0	External, 7-point scale
Foundations of Strategy	10	1.0	Internal, 7-point scale
Advanced Economic Evaluation	10	1.0	Internal, 7-point scale
Pharmaceutical Economics	11	1.0	Internal, 7-point scale
<b>Elective subjects (30 ECTS):</b>			
Elective courses chosen among the graduate courses offered by the Faculty of Social Science	30	*	Depends on the chosen course

\* 10 ECTS weight 1.0.

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## 5.2 Diagram of the profile

60 ECTS points correspond to one year of full-time study.

The standard study plan of the master's programme could be as follows:

4. semester	Master's thesis 30 ECTS		
3. semester	Elective course 10 ECTS	Elective course 10 ECTS	Elective course 10 ECTS
2. semester	Compulsory course 10 ECTS	Compulsory course 10 ECTS	Elective course 10 ECTS
1. semester	Compulsory course 10 ECTS	Compulsory course 10 ECTS	Elective course 10 ECTS

## 5.3 Description of the elective subjects

20 ECTS is chosen among the constituent elective courses listed in section 5.1.

30 ECTS is chosen among all graduate courses offered by the Faculty of Social Science.

If an alternative elective course is requested, it is necessary to have a written acceptance from the person responsible for the profile and the academic study board.

## 6. Specially profile transitional rules

There are no specially profile transitional rules for this profile.