

Enclosure to the curriculum for the Master of Science in Economics and Business Administration
(Profile: Management Accounting)

Profile Description - Management Accounting

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This profile description is an enclosure to the curriculum for the Master of Science in Economics and Business Administration

The profile description applies to students commencing the profile as from 1st September 2012

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

The profile description was approved on 17th April 2012 by The Academic Study Board of Business Administration and on 17th April 2012 by the Dean of the Faculty of Business and Social Sciences.

Section 5.1 has been updated on 23rd October 2012 by the Academic Study Board of Business Administration and on 29th October 2012 by the Dean of the Faculty of Business and Social Sciences.

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Section 5.1 and 6 has been updated on 24th February 2015 by the Academic Study Board of Business Administration and on 13th April 2015 by the Dean of the Faculty of Business and Social Sciences.

Section 7., 7.1., and 7.2. has been added to the profile description on 24th February by the Academic Study Board of Business Administration and on 13th April 2015 by the Dean of the Faculty of Business and Social Sciences.

Section 5.2 has been updated on 15th March 2016 by the Academic Study Board of Business Administration and on 13 April 2016 by the Dean of the Faculty of Business and Social Sciences.

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

The title of the profile in Danish is: Kandidatuddannelsen i erhvervsøkonomi (cand.merc.) (med profil i Økonomisk styring).

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

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:

Persons who have passed the Bachelor in Economics and Business Administration Programme (HA) have access to the Master of Science in Economics and Business Administration.

3. Description of the focus area

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

The focus area of the profile is the firms' management and finance function areas. These areas are important not only to production firms but also to modern knowledge based firms.

Graduates of the Management Accounting profile have obtained advanced knowledge of accounting through the required courses. The coursework is firmly grounded in Micro-economic theory. The graduate can use, produce, and develop accounting information for decision and control purposes both in the context of a multi-product firm and in the context of knowledge based firms. The graduate has demonstrated substantial insights into reporting to financial markets, and the interaction between accounting information and financial markets.

Furthermore, the graduate is able to develop, formulate, and solve advanced accounting models. Finally the graduate has gained competencies in evaluating the design of management accounting systems.

4. Other regulations

4.1 Language

The programme is offered in English.

All compulsory courses are taught in English. Language of examination is English unless it is stipulated in the course description that the exam may also be taken in Danish. The Master Thesis is written in English. However, if the supervisor agrees, the Master's Thesis may be written in Danish. The oral exam will in this case also be in Danish.

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4.2 Project oriented studies and studying abroad

Project oriented studies and studying abroad is recommended to take place in the 3rd semester of the program.

4.3 Semester structure

Please see section 5.2.

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5. Structure of the profile

5.1 Course titles, ECTS, Weight and assessment

Course Titles	ECTS (= Weight)	Assessment
Constituent compulsory courses		
Management Accounting	10	Internal / 7-point scale
Financial Accounting	10	External / 7-point scale
Advanced Management Accounting	10	Internal / 7-point scale
Master thesis	30	External / 7-point scale
Students must choose between three combinations of compulsory courses:		
<i>Combination 1:</i>		
Foundations of Strategy	10	Internal / 7-point scale
Foundations of Organisation	10	External / 7-point scale
Corporate Strategy and Organization Design	10	Internal / 7-point scale
<i>Combination 2:</i>		
Supply Chain Links and Enterprise Ressource Planning	10	Internal / 7-point scale
Supply Chain Inventory and Production Planning	10	External / 7-point scale
Foundations of Organisation	10	External / 7-point scale
<i>Combination 3:</i>		
Supply Chain Links and Enterprise Ressource Planning	10	Internal / 7-point scale
Supply Chain Inventory and Production Planning	10	External / 7-point scale
Foundations of Strategy	10	Internal / 7-point scale
Elective courses (30 ECTS):		
You have to choose no more than 30 ECTS elective courses	30	Depending on the chosen courses

The demand in the curriculum for at least 10 ECTS courses providing knowledge and skill within the area of scientific methods is met through the courses “Management Accounting, Financial Accounting and Advanced Management Accounting”.

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5.2 Diagram of the profile, study start respectively 1st September and 1st February

Study start 1 st September			
4 th semester	Master's thesis 30 ECTS		
3 rd semester	Elective Courses Max 30 ECTS		
2 nd semester	Supply Chain Links and Enterprise Ressource Planning/ Corporate Strategy & Organization Design	Financial Accounting	Advanced Management Accounting
1 st semester	Supply Chain Inventory and Production Planning/Foundation of Organization or Foundations of Strategy	Management Accounting	Foundation of Organization or Foundations of Strategy

Students who will be enrolled from 1st February will commence with the courses shown as 2nd semester courses in the diagramme. They will then proceed with the courses shown as 1st semester the following autumn.

5.3 Description of the elective courses

The student can choose elective courses:

- among other constituent courses on other M.Sc. in Economics and Business Administration, which are not constituent on the elected profile, primarily among 1. semester courses
or
- among the list of pre-approved elective courses (to be announced)
or
- apply the study board for permission to include a specific elective course as an alternative elective course

6. Specially profile transitional rules

Students matriculated 1st February 2012 will be transferred to the present profile.

As of 1st September 2015 the course Foundations of Strategy and Corporate Strategy & Organization Design are assessed with internal grading.

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7. Interdependency between courses and competence profile and academic progression between the courses

7.1 Interdependency between courses and competence profile

(1 is a little, 2 is some, 3 is a lot)

The M.Sc. in Management Accounting	Management Accounting	Supply Chain Inventory and Production Planning/	Foundations of Strategy/ Organization	Supply Chain Links and Enterprise Resource Planning/ Corporate Strategy & Organization Design	Financial Accounting	Advanced Management Accounting	Electives	Master Thesis
Has knowledge based on the highest international research within a field of study	2	2	2	3	3	3	1	3
Can understand and scientifically reflect on the knowledge of the field/fields of study and identify relevant problems	3	2	3	2	3	3	2	3
Can select and apply advanced scientific methods and theories for collection and analysis of data to describe the conditions of the firm.	2	2	2	3	2	3	1	3
Can set up new models of analysis and problem solving.	2	1	2	2	2	2	1	3
Can convey knowledge and discuss professional issues with colleagues, company management and external partners.	3	2	2	2	3	2	2	3
Can manage complex, unpredictable work and development situations.	2	2	2	3	3	2	1	2
Can independently initiate and implement cooperation and take on professional responsibility.	3	1	2	2	2	3	1	2
Can independently take responsibility for own professional development.	1	1	2	2	3	3	3	3
Can solve specialist tasks within the functional areas of organizations with the public and private sectors	3	2	2	2	3	3	1	3

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7.2 Academic progression between the courses

Progression of the Profile, Type 1			
Advanced courses – Extended abstract level	Master's thesis 30 ECTS		
Specialization and internationalization	Elective Courses 30 ECTS		
Advanced Specialization courses	Corporate Strategy and Organization Design	Financial Accounting	Advanced Management Accounting
Introductory profilization courses	Foundations of Organisation	Management Accounting	Foundations of Strategy
	<i>Specialization Theories & Methods</i>	<i>Theories and methods/models about the firm</i>	

Progression of the Profile, Type 2			
Advanced courses – Extended abstract level	Master's thesis 30 ECTS		
Specialization and internationalization	Elective Courses 30 ECTS		
Advanced Specialization courses	Supply Chain Links and Enterprise Ressource Planning	Financial Accounting	Advanced Management Accounting
Introductory profilization courses	Supply Chain Inventory and Production Planning	Management Accounting	Foundations of Organisation
	<i>Specialization Theories & Methods</i>	<i>Theories and methods/models about the firm</i>	