

Accounting and Auditing

[See study programme](#)

Autumn 2020 (1. semester)

Corporate Law	JUR5000 7.5 sp
Research Theory and Methods	VT308E 7.5 sp
Audit Theory and Standards	REV5000 7.5 sp
Corporate Reporting I	REG5000 7.5 sp

Spring 2021 (2. semester)

Risk Management and Internal Control	ECO5015 7.5 sp
Specialization in Auditing	REV5001 7.5 sp
Corporate Reporting II	REG5001 7.5 sp
Taxes and Duties	ECO5000 7.5 sp

Autumn 2021 (3. semester)

Valuation	EK342E 7.5 sp
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Recommended elective courses

Sustainability Reporting for Business	ECO5031 7.5 sp
Statistical and Machine Learning	FIN5002 7.5 sp
Dynamic Auditing	REV5002 7.5 sp
Strategic Analysis	ECO5004

Spring 2022 (4. semester)

Master's Thesis in Accounting and Auditing

ECO5005

30 sp

Programme description

The study program provides a wide range of accounting and auditing subjects that give the candidates strong analytical skills and a good understanding of professional frameworks and considerations. The teaching language is Norwegian.

The programme facilitates the students influencing their own study programme through taking an elective course in the 2nd semester and three electives in the 3rd semester.

During the 2nd semester, the option lies in choosing from among the main profiles offered on the MSc in Business programme. Courses are within the fields of finance, financial management, international marketing and innovation and entrepreneurship.

During the 3rd semester, it is also possible to choose from more general subjects offered on the MSc in Business programme, in addition to subjects more closely related to auditing and accounting.

The program is also designed to facilitate students going on an exchange period abroad during their 3rd semester.

Learning outcomes

Upon successful completion of the programme, the candidate: Knowledge

Has advanced knowledge in business economics, and specialized knowledge of accounting and auditing subjects.
Has thorough knowledge of several specialized subject areas and the ability to apply knowledge across disciplines, industries and sectors.
Has advanced knowledge of business research traditions and research methods.
Has advanced knowledge of various analytical tools and techniques to solve business problems.
Has a thorough knowledge of professional framework conditions and of how knowledge can be applied to new or changed subject areas and practical situations
Has thorough knowledge of the development and role of the accounting and audit in society.
Has advanced knowledge of change processes and how to manage them.

Skills

Can analyse and critically evaluate information sources, as well as academic and theoretical frameworks.
Can work independently with practical and theoretical problem solving.
Can critically assess the tension of the relationship between theory and practice.
Can structure and formulate professional reasoning based on his or her own analyses.
Can assess and apply relevant methods in research and problem solving in practice.
Can carry out an independent, limited research or development project under supervision and in accordance with current norms for research ethics

General competence

Can apply his or her competence to new areas and issues.
Can conduct advanced tasks and project assessments.

Can apply analytical and digital tools to practical work.
Can contribute to new thinking and innovation processes.
Can communicate about academic issues, analyses and conclusions in the field, both with specialists and the general public.
Can communicate comprehensive independent work and masters the language and terminology of the subject area.
Can analyse relevant academic, professional and research-ethical issues

Admission requirements

This program is taught only in Norwegian. If you do not satisfy our requirements for Norwegian language unfortunately you will not qualify for admission. Requirements of formal Norwegian language Higher education entrance qualification English language proficiency View general admission and documentation requirements Admission to this programme requires holding a bachelor's degree or an equivalent three/four years of financial and administrative studies. The following requirements for the combination of subjects applies:

A total of 120 credits comprising:

a minimum of 30 credits of business: management accounting, financial accounting, finance and investment
a minimum of 30 credits administration subjects: organization, marketing, strategy and management
a minimum of 15 credits economics: microeconomics, macroeconomics, public finance
a minimum of 20 credits methodology: mathematics, statistics, scientific method
a minimum of 7,5 credits ethics, CSR, sustainability

Admission requires a good result (laudabilis), i.e. a grade average of minimum C. For international students, the minimum requirement is 2nd Class, Upper Division/B or the equivalent.

How to apply

Career possibilities

Our graduates are well qualified for holding positions in accounting and auditing, banking and finance, industry and energy, national ministries and other public institutions. They work as controllers and advisors, and many hold senior positions.

Further education

The programme qualifies for applying for admission to the PhD programme in Business at Nord University.

Study abroad

It is recommended that exchange take place in the 3rd semester. Technische Hochschule Nürnberg Georg Simon Ohm in Germany represents an opportunity. Please contact the programme's student advisor for further information.

Costs

No tuition fees. Costs for semester registration and course literature apply.

Assessment methods

Candidates' knowledge of all subjects in the study are assessed. Various assessment forms are used for each subject. Home examinations, assignments, case studies and other oral and written presentations are used in addition to traditional final written examinations.

Graduation requirements

Master's thesis (30 ECTS credits).

Programme evaluation

The programme is evaluated via student questionnaire, as well as by the programme coordinator. The evaluations

form a part of the university's quality assurance system.

Qualifications requirements and regulations

Please refer to the applicable legislation, regulations and related guidelines.