1. **LEARNING OBJECTIVES**

Graduates of the programme:

<table>
<thead>
<tr>
<th>1. <strong>ACADEMIC AND RESEARCH SKILLS</strong></th>
<th>1. Can make relevant (academic, managerial and societal) contributions to the academic body of knowledge in accounting and control using academic research skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. <strong>BRIDGING THEORY AND PRACTICE - knowledge</strong></td>
<td>2. Can apply commonly used accounting and control techniques and concepts, referring to applicable institutional frameworks</td>
</tr>
<tr>
<td>3. <strong>BRIDGING THEORY AND PRACTICE - application</strong></td>
<td>3. Can justify a course of action for current complex practice issues drawing on academic theory in the field of accounting and control</td>
</tr>
<tr>
<td>4. <strong>SOCIAL PROFESSIONAL SKILLS</strong></td>
<td>4. Can present (orally and in writing) to both academics and professionals convincingly</td>
</tr>
<tr>
<td>5. <strong>BROADENING YOUR HORIZON</strong></td>
<td>5. Can analyze an accounting-related issue from a strategic IT and responsibility.</td>
</tr>
<tr>
<td>6. <strong>SELF-AWARENESS</strong></td>
<td>6. Can explain how they will take responsibility for their own learning, knowledge and actions</td>
</tr>
</tbody>
</table>

The Course Descriptions, which are part of this Study Guide, indicate for each course how the learning objectives for that course relate to the learning objectives of the programme.

2. **TEACHING AND ASSESSMENT**

2.1. **GENERAL**

Courses in the Accounting and Control programme use a variety of teaching methods, but typically combine plenary lectures and some form of teaching in smaller groups. Some course rely entirely on individual work, others will include a component of group work. The outline of the teaching approach of each course is shown in the course descriptions that form part of this study guide.

Details of the teaching format of each course are included in a course manual which is published on the Canvas site for the course. The course manual explains what the student can expect and what is expected of the student, for instance with respect to the study programme by week, guidance on using the required reading, instructions for preparing cases, the determination of the final grade, etcetera. To increase their chance of success, students should take good note of the course manuals before attending their first class in a course.

2.2. **ASSESSMENT**

Modes of assessment vary from course to course, and may include papers and reports handed in during the course, or participation during lectures and tutorials. All courses include a written exam. Examinations are held at the end of each teaching period. Resits are held at the end of the next
period. The programme structure and the organization of individual course can be subject to change. In such cases, a transition regulation will apply.

Examinations and assessments are governed by the following regulations, the current text of which can be found in VUnet:
- The applicable SBE Academic and Examination Regulations (with respect to the general examination provisions in the MSc programme)
- Regulations and Guidelines regarding examinations SBE (with respect to the specific procedures surrounding examinations).

3. LANGUAGE OF INSTRUCTION

The language of instruction is English in all courses, except for the course Corporate Law (E_ACC_CL). The course Corporate Law is offered in Dutch. International students take the course Corporate Law for International Students (E_ACC_CLIS).

4. ENROLMENT FOR COURSES AND EXAMS

For all courses and all examinations you wish to take you are required to register in advance (through VUnet) in order to be admitted, following general procedures and deadlines applicable.

5. EXEMPTIONS

Exemptions to take specific courses may be granted by the Examination Board under conditions specified in the Academic and Examination Regulations. No exemption will be granted for the thesis, and the maximum number of courses for which an exemption may be granted is two.

6. TRANSITION ARRANGEMENTS

Control and Audit

This elective course will no longer be offered as of the Academic year 2018-2017. A last resit will be offered during the 2018-2019 Academic year. Students who have not successfully completed the course can choose any of the other electives offered in the programme.

Advanced Auditing

As of 2018-2019, the name of the course ‘Audit Theory’ (E_PTACC_AT) has been changed to ‘Advanced Auditing’ (E_PTACC_AA). No transition arrangements are required as results obtained under the old name remain fully equivalent to results under the new name.