



APPLIES TO ACADEMIC YEAR 2016/2017

## GRA 1960 Master Thesis in Accounting and Auditing

### Programme

Master in Accounting and Auditing

### Responsible for the course

Erlend Kvaal

### Department

Department of Accounting - Auditing and Business Analytics

### Term

According to study plan

### ECTS Credits

10

### Language of instruction

To be decided

### Introduction

This course applies for students who have been credited for an independent work that to some extent fulfils the requirements of a master thesis, cf. GRA 1920.

### Learning outcome

A master's degree includes an independent work of minimum 30 ECTS (Master regulation § 6). Some students who have been accepted for the master's programme in professional accountancy (MRR) have formerly completed studies at a master's degree level which according to valid rules also can be credited as independent work in MRR, but does not amount to 30 ECTS. Such students will upon application be allowed to prepare a supplementary work in accordance with this course description.

### Prerequisites

All courses in the Masters programme will assume that students have fulfilled the admission requirements for the programme. In addition, courses in second, third and/or fourth semester can have specific prerequisites and will assume that students have followed normal study progression. For double degree and exchange students, please note that equivalent courses are accepted.

### Compulsory reading

### Recommended reading

### Course outline

### Computer-based tools

### Learning process and workload

An application for accreditation of former independent work must be submitted within 1st February in the 2nd term. A formal decision on a supplementary work must be made within the end of the 2nd term. A plan for the supplementary work must normally be submitted by 15th January in the 4th term, but other submission deadlines may be agreed with the course responsible. The submission deadline for the supplementary work is 1st September after the 4th term.

The course responsible may agree to earlier submission deadlines.

A supplementary work shall be professionally related to the work that has been accredited. This may entail an expansion of this work with new problems or a broader fact basis. It may also entail adaptation of the completed work for publishing purposes. The supplementary work can also entail an extended literature study on the relevant topic. The supplementary work alternatives mentioned here are not exhaustive. There must be accordance between the number of ECTS credits to be supplemented and the extent of the supplementary work.

5 hours of supervision are usually given to a supplementary work.

**Examination**

The Associate Dean must make a formal decision on accreditation of an independent work from former studies at a master's degree level. This work must count at least 20 ECTS and must have a topic that is relevant within the specialized areas in the MRR programme, and must at least have achieved a C grade.

The Associate Dean must make a formal decision on accreditation of an independent work from former studies at a master's degree level. This work must count at least 20 ECTS, it must treat A SINGLE topic that is relevant within the specialized areas in the MRR programme, and must at least have achieved a C grade.

A final supplementary work is given a pass/fail grade. In order to pass the same requirements apply for the quality of the supplementary work as for the accreditation of the former work.

Form of assessment	Weight	Group size
Final supplementary work	Pass/fail	

Specific information regarding student assessment will be provided in class. This information may be relevant to requirements for term papers or other hand-ins, and/or where class participation can be one of several components of the overall assessment. Candidates may be called in for an oral hearing as a verification/control of written assignments.

**Examination code(s)**

GRA 19603 Supplementary work, pass/fail, submission deadline 1st September.

**Examination support materials**

Permitted examination support materials for written examinations are detailed under examination information in the student portal @bi. The section on support materials and the use of calculators and dictionaries should be paid special attention to.

**Re-sit examination****Additional information**

Honour code. Academic honesty and trust are important to all of us as individuals, and are values that are integral to BI's honour code system. Students are responsible for familiarising themselves with the honour code system, to which the faculty is deeply committed. Any violation of the honour code will be dealt with in accordance with BI's procedures for academic misconduct. Issues of academic integrity are taken seriously by everyone associated with the programmes at BI and are at the heart of the honour code. If you have any questions about your responsibilities under the honour code, please ask. The learning platform itslearning is used in the teaching of all courses at BI. All students are expected to make use of itslearning.