

Master's Programme in Accounting

Degree structure & courses



Aalto University
School of Business

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11 August 2026

Programme structure

Total	<u>Programme studies*</u>	<u>Elective studies</u>
120	88	32
ECTS	ECTS	ECTS

*including master's thesis 30 ECTS

If you have completed your bachelor's degree abroad, you will most likely need to include some language studies to your electives.

Link to the curriculum: <https://www.aalto.fi/en/programmes/masters-programme-in-accounting/curriculum-2026-2028>



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Programme studies, 88 ECTS

Master's thesis, seminar and maturity test			
ACC.thes	Master's Thesis, 30 cr		}
ABL-E1999	Master's Thesis Seminar, 2 cr		
BIZ.matr	Maturity Test, 0 cr		
Compulsory courses			
22E00100	Financial Statement Analysis, 6 cr	I, IV	}
22E24000	Performance Management, 6 cr	I, III	
ABL-E1366	Capstone: Accounting, 8 cr	I-II, IV-V	}
ABL-E1499	Research Methods in Accounting, 6 cr	I, III	
Elective accounting courses, 30 cr			}

2nd study year

1st study year

2nd study year

1st study year

Elective accounting studies, 30 cr

Management accounting

Strategic Management Accounting

Capital Budgeting

Managing Uncertainty Through Cost Accounting and Financial Planning

Financial accounting

Financial Accounting Theories

Konsernilaskenta

International Accounting

Auditing – Theory and Practice

Other advanced accounting courses

Corporate Governance

Accounting for Sustainability

Risk Management: Organization and Control

Big Data Analytics in Accounting

Customized student Business Project or CEMS Business Project

Alternatively, you may choose max 12 ECTS of the following courses:

European and International Tax Law

Elinkeinoverotus

Mergers and Acquisitions

Fundamentals of Corporate Finance

Data Science for Business 1

Business Analytics 1



Elective studies 1/2

- Elective studies can include a minor, exchange studies and/or individual courses

Minors

- Minor can help you build yourself a profile
- Minor can be from School of Business or other Aalto schools
- Exchange studies form an International Minor (24 ECTS)
- All minors in Student Guide
- Include a minor completed in other university



Elective studies 2/2

You can also choose to build your elective studies around individual courses:

- additional studies in the degree programme
- additional studies in the minor
- language and communication studies
- studies at another Aalto School
- internship (3 or 6 ECTS)



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Accounting bachelor's level courses

Bachelor's level accounting courses can be included in the **elective studies** if relevant for you. For example, if you aim for auditor examinations (HT/KHT), some courses are compulsory if you haven't completed a similar course elsewhere.

Management accounting

- Management Accounting I: Profitable Decision Making
- Management Accounting II: Planning and Performance Management

Financial accounting

- Introduction to Financial Accounting
- Tilinpäätösraportointi

Other accounting courses

- Tilintarkastus ja sisäinen tarkastus*
- Contemporary Digital Audit Procedures
- Hands-On Analytics on Accounting Information Systems
- Data Analytics for Accounting and Audit
- Introduction to Sustainability Accounting

*compulsory for auditor examinations

Recommended studies for the 1st year of studies

- Financial Statement Analysis 6 ECTS, I period (alternatively IV period)
- Performance Management 6 ECTS, I period (alternatively III period)
- Elective accounting courses (recommended that you complete most of the courses during the first year of studies)
- Some elective studies / minor courses

Recommended studies for the 2nd year of studies

- Research methods in accounting 6 ECTS, I or III period (can also be taken during the 1st year of studies, but at the latest when you start working on your thesis)
- Capstone 8 ECTS, periods I-II or III-IV (recommended at the point when most of the other accounting courses have been completed)
- Master's thesis, seminar and maturity test 30 ECTS + 2 ECTS
- Rest of the elective courses/minor
- Exchange studies



Credit transfer practices in accounting 1/2

If you have completed studies outside your bachelor's degree, you can apply for credit transfer.

Credit transfer practices in accounting:

- Studies in other subjects than accounting can be included in the degree electives
- If you have completed master's level courses in accounting, you can try to include them to accounting programme studies either by
 - substituting an Aalto course if the content and the level of the courses match
 - Apply for substitution in Sisu
 - including the studies under elective accounting courses
 - Create a study draft to your PSP and apply for inclusion
- If you want to complete an accounting course at another university and include it to the programme studies, please contact me in advance

Instructions on applying for credit transfer on Sisu: <https://www.aalto.fi/en/applications-instructions-and-guidelines/substitution-and-inclusion-of-studies-on-sisu>



Credit transfer practices in accounting 2/2

General credit transfer practices at Aalto:

- You cannot apply credit transfer for courses that are included in the degree that gave you eligibility to the Master's Programme in Accounting
- Studies completed outside Aalto are graded *Pass* when substituting Aalto course
- Studies completed outside Aalto are graded 0-5 when including a course from Finnish university and if the original grade is given with similar scale
- The transferred credits must be included in your degree. **Once you have received transfer credits towards a course or other component in your degree, you cannot replace the transfer credits with other studies**
 - Don't apply for credit transfer just in case!
- Credit transfer is not possible for extra studies that would surpass the scope of your degree (120 ECTS).

If you are applying for substitution for a course that begins in the first period, please send the application on Sisu **by 17 August!**

Aalto credit transfer guidelines: <https://www.aalto.fi/en/applications-instructions-and-guidelines/credit-transfer>



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Course admission and registration

On some courses, there is a limited number of seats. If there are more enrolled students than seats available, students are selected based on prioritization criteria set for the course.

- Accounting courses: you are priority 1 in all advanced accounting courses and have a guaranteed seat on the courses. On Capstone course, 2nd year accounting students are prioritized.
- Other courses:
 - Check required pre-knowledge
 - Check prioritization criteria and quotas
 - Some courses are difficult to get in if you don't belong to the prioritized groups
- Enrollment periods may vary depending on the course: check the registration period well in advance from Sisu. On most of the courses, teachers won't accept late registrations!
- On many courses, registration via SISU ends a week before the teaching period starts
 - Performance Management in period I
 - Data Science for Business in period I

-> register by August 24 if you are planning to take these courses in the autumn
- When you register for a course on Sisu, you automatically register for the course exam as well (if the course has an exam). For retake exams, you need to register separately via Sisu
 - Registration for retake exams ends one week before the exam.



What next?

- Create a study plan in Sisu
- Draft the timing of your studies on the Timeline tab on Sisu
- Register for the I period courses
- Orientation week will be organized on 24–28 August. The complete programme can be found on the [starting your studies page](#)
- Courses will begin on 31 August
- Send your first study plan for approval by the end of October. Instructions for creating, modifying, and applying for approval for your study plan are [here](#) (Student Guide > Programmes > Master's Programme in Accounting > Planning your studies > Study plan instructions in Sisu for BIZ Master's students (pdf))

Study guidance and counselling

Programme planning officer: Elina Nykänen

programmes-biz@aalto.fi

040 3538 141

Book a meeting via MyStudies: <https://mystudies.aalto.fi>

- Programme specific information
- Personal study plans
- Planning your studies
- Timing your studies
- Study options within Aalto and outside of Aalto



Thank you!

Questions? Comments?