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# master of science (MSc) in accounting, control and finance

## GENERAL OUTLINE

### Objectives

The main programme areas are financial accounting, management control, corporate finance, external auditing and tax. The Master's programme benefits from significant support from teaching staff in the Department of Accounting and Control, as well as the Department of Business and Tax Law. The programme works closely with the major audit firms (PWC, EY, KPMG and Deloitte), which not only cover a significant amount of classes but also recruit a large number of graduates every year. The MACF also receives support from senior managers in the Swatch group and Pictet bank, who are renowned for their professional expertise.

The course also prepares students for study at PhD level.

### Career prospects

University studies develop a great many transverse skills such as: communication, critical, analytical and summarising faculties, abilities in research, and so on.

This panoply of skills, combined with specialist knowledge acquired in the course of studies, is excellent preparation for a wide range of employment opportunities. The following career prospects may be cited as examples:

- Certified Accountants (graduates may apply for equivalence recognition for the examinations of the federal diploma for certified public accountants or fiscal expertise module)
- Management Controllers
- Financial Analysts
- Auditors of Accounts
- Tax Experts
- Business Consultants

## GENERAL INFORMATION

### Organiser

HEC Lausanne: [www.unil.ch/hec](http://www.unil.ch/hec)  
Department of Accounting and Control (DCC):  
[www.unil.ch/dcc](http://www.unil.ch/dcc)

### Degree awarded

Master of Science (MSc) in Accounting, Control and Finance

### ECTS credits

90

### Duration

3 semesters

### Teaching language

Mainly French, some courses in English.  
Recommended level: C1.

### Study advisor

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### More information

[www.unil.ch/hec/masters](http://www.unil.ch/hec/masters)



Version: April 2022  
Subject to changes  
Only the official texts should be considered binding.

[www.unil.ch/masters](http://www.unil.ch/masters)

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## EDUCATIONAL CONTENT

### Description

The content of the first two semesters includes a range of courses covering basic areas of the programme: financial accounting, management control, corporate finance, external auditing and tax systems. The courses represent a continuation of those offered in the Bachelor's degree programmes of HEC Lausanne and assume that you have already acquired the knowledge developed in these respective fields.

In the third semester you are given the opportunity to specialise or expand your knowledge through the free choice of research courses and optional courses. You also devote a large part of your time to writing your Master's dissertation, which may relate to an academic subject in one of the preferred fields of teaching staff or to a subject related to a problem area in the professional milieu. Successful completion of the Master's dissertation gives entitlement to 15 ECTS credits.

You are encouraged to complete an internship between the second and third semester, for which you can obtain the equivalent of 3 ECTS credits.

### Mobility

You have the opportunity to study under a mobility arrangement in a university recognised by the Master's Direction during the third semester of study. You can earn a maximum of 15 credits in another institution.

The prior authorisation of the Master's Direction is necessary for the recognition of any credits earned abroad.

## SYLLABUS\*

### 1<sup>st</sup> semester

Compulsory courses

- Advanced Group Accounting
- External Auditing
- Accounting Theory
- Financial Instruments Accounting
- Strategic Control
- Corporate Taxation, Direct Taxation
- International Accounting Standards (IFRS)
- Financial Reorganisation Seminar

**30 ECTS credits**

### 2<sup>nd</sup> semester

Compulsory courses

- Advanced Financial Analysis
- Advanced Analytical Accounting
- Advanced Course in Corporate Governance and Finance
- Bank Accounting and Reporting
- Direct Taxation II and Indirect Taxation
- Risk Management

**30 ECTS credits**

### 3<sup>rd</sup> semester (30 ECTS credits)

Research options: 3 credits from the following courses:

- Research in Regulations
- Empirical Research in Accounting
- Management Control & Cost Accounting Research Seminar
- Capital Markets Research in Accounting
- Research in Corporate Governance I
- Research in Corporate Governance II
- Research in Environmental Accounting
- Research Seminar in Bank Accounting

Advanced study options: 12 credits chosen from the following courses:

- Comparative Accounting: RPC-IFRS
- Topics in Financial Analysis
- Auditing Financial Institutions
- Auditing Information Systems
- Capstone Course in Control - Business Simulation and Decision
- International Contracts I
- International Contracts II
- Taxation Aspects of Financial Instruments
- International Taxation
- Seminar on Taxation
- Multinational Corporate Taxation
- Topics in Financial Analysis
- Internship of 4 consecutive weeks with a report
- Courses from other Master's programmes (subject to the agreement of the MACF programme directors)

### Dissertation

15 ECTS credits

\* the official study plan prevails

## PRACTICAL INFORMATION

### Admission requirements

Candidates must be the holder of a Bachelor of Science in Economics, Management, Finance or Business Information Systems degree awarded by a Swiss university. Another degree or university title may be judged to be equivalent and give access to this Master's degree course, with or without further conditions.

### Enrolment and final dates

The candidate's application must be submitted to the UNIL Admissions Department before 30<sup>th</sup> April: [www.unil.ch/immat](http://www.unil.ch/immat)

Candidates needing a study visa: 28<sup>th</sup> February

### Start of courses

Mid-September

Academic calendar: [www.unil.ch/central/calendar](http://www.unil.ch/central/calendar)

### Part-time Master's degree

Under certain conditions, a Master programme can be followed part-time. See [www.unil.ch/formations/master-temps-partiel](http://www.unil.ch/formations/master-temps-partiel).

### Timetables

[www.unil.ch/hec/masters](http://www.unil.ch/hec/masters)

### General information on studies, guidance

[www.unil.ch/soc](http://www.unil.ch/soc)

### Career prospects

[www.unil.ch/perspectives](http://www.unil.ch/perspectives)  
[www.heccareercenter.ch](http://www.heccareercenter.ch)

### Accommodation and financial assistance

[www.unil.ch/sasme](http://www.unil.ch/sasme)

### International

[www.unil.ch/international](http://www.unil.ch/international)



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