



Course syllabus

Faculty Board of Business, Economics and Design
School of Business and Economics

2FE002 Affärssystem och redovisningsrutiner, 7,5 högskolepoäng
Accounting Information Systems, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved by the Board of the School of Business and Economics 2009-12-16

Revised 2011-12-09. Revised due to translation into English

The course syllabus is valid from autumn semester 2012

Prerequisites

Business Administration 1-60 credits and completed course in Accounting Theory 7.5 credits or equivalent

Objectives

On completion of the course, students should have

- deeper knowledge of how internal controls are used for increasing the reliability of accounting information
- knowledge of how to design and document accounting routines for operative control
- deeper knowledge of the use and evaluation of computerised accounting information systems for operative control

Content

Accounting routines in various business cycles (eg the sales cycle, the purchasing cycle and the payroll cycle) considering informational needs, administrative efficiency, risks and the design of systems for internal control

Consequently, the course content provides important knowledge for the company's operative control/management

Type of Instruction

The teaching consists of lectures, tutorials, practical exercises and business related

assignments.

Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents. Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year.

Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

Romney & Steinbart, Accounting Information Systems, (paperback), Pearson Prentice Hall, latest edition
Compendium