



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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 2009-12-16

Revised 2014-03-19 by School of Business and Economics. Revision due to changed prerequisites, objectives and literature.

The course syllabus is valid from autumn semester 2014

Prerequisites

Students applying for the course within the Business Administration and Economics Programme need to have successfully completed 105 of 120 credits from the first two years of the Business Administration and Economics Programme, including Financial Accounting, Finance and Management Accounting I, 15 credits and Financial Accounting, Finance and Management Accounting II, 15 credits, or the equivalent. alternatively

1- 60 credits within Business Administration, including Financial Accounting, Finance and Management Accounting I, 15 credits and Financial Accounting, Finance and Management Accounting II, 15 credits, or the equivalent.

Objectives

After completed course, the student is expected to be able to:

- analyse how internal controls are used for increasing the reliability of accounting information
- design and document accounting routines for operative control
- use and evaluate computerised accounting information systems for operative control
- empirically map firms' administrative routines
- carry out and report an assigned project in written form within specified time constraints

Content

The course covers 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

The content of the course thus covers significant topics pertaining to the operative control and management of firms.

Type of Instruction

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

Obligatory parts are stated in the schedule.

Examination

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

The assessment of the performance of the students is based on a written exam shortly after the conclusion of the course. Moreover, the students are assigned oral, written and computer-based tasks in connection with seminars and computer labs. These tasks are mandatory.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale. For the grade pass, the objectives have to be reached; the grade is based upon the degree to which the objectives are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr 2011/160".

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. Students that do not pass reports can complement after consultation with the examiner.

Course Evaluation

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

Required Reading and Additional Study Material

Romney, M.B. & Steinbart, P.J. *Accounting Information Systems*. (paperback) Pearson Prentice Hall. Latest edition. 720 pages.

Wikland, T. *Intern styrning och kontroll – både lönsamhet och säkerhet*. FAR Akademi. Latest edition. 130 pages. Available for free in the database FAR Online.

Additional study material, about 200 pages.