



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE191 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 2014-11-27

Revised 2017-11-15 by School of Business and Economics. Literature revision.

The course syllabus is valid from autumn semester 2018

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

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

Type of Instruction

The teaching consists of lectures, seminars, practical exercises and business related assignments. Obligatory parts are stated in the schedule.

Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

The assessment of the performance of the students is based on written exams.

Moreover, the students are assigned oral, written and computer-based tasks in connection with seminars and computer labs.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

Course Evaluation

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following courses of which the content fully, or partly, corresponds to the content of this course: The course overlaps 2FE002, 2FE044:2 and 2FE046:2 with 100 % each.

Required Reading and Additional Study Material

Required reading

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

Wikland, T. *Intern styrning och kontroll – både lönsamhet och säkerhet*. FAR Akademi. Latest edition. About 130 pages.

Additional study material, about 200 pages.