



## Course syllabus

School of Business and Economics

Department of Management

2FE191 Affärssystem och redovisningsrutiner, 7,5 högskolepoäng  
2FE191 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 2022-12-06 by School of Business and Economics. Change of department  
The course syllabus is valid from spring semester 2023

### **Prerequisites**

Business Administration 60 credits, including Financial Accounting, Finance and Management Accounting I, 15 credits and Financial Accounting, Finance and Management Accounting II, 15 credits and English 6, or the equivalent.

alternatively,

Students applying for the course within the Business Administration and Economics Programme need to have:

At least 52.5 credits within Business Administration, within in following courses:

- Introduction to Management Control 7.5 credits,
- Management Accounting and Investment Appraisal 7.5 credits,
- Financial Accounting 7.5 credits,
- Finance and Analysis 7.5 credits,

and,

at least 52.5 credits within following courses:

- Macroeconomics 15 credits,
- Microeconomics 15 credits,

- Business Statistics I 7.5 credits,
- Business Statistics II 7.5 credits,
- Commercial Law I 15 credits,
- English 6, or the equivalent.

## Objectives

After completing this course the student should be able to:

- analyse how internal controls are used for increasing the reliability of accounting information
- explain and analyze accounting routines 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.

## Examination

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

The course is examined through a written examination (3 credits) and a assignment (4.5 credits).

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. Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student's grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

## Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course.

Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

### **Credit Overlap**

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: 2FE002, 2FE044:2 and 2FE046:2 with 7.5 credits 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.

Additional study material. About 200 pages.