APPLIES TO ACADEMIC YEAR 2012/2013

BØK 3628 Accounting - Structures and IT systems

Programme
Bachelor in Business Administration (3. year)

Responsible for the course
Svein A Løken, Roy Kristen Kristensen, Janicke L Rasmussen

Department
Department of Accounting - Auditing and Law

Term
According to study plan

ECTS Credits
7,5

Language of instruction
Norwegian

Introduction
A modern AIS will provide Business Solutions by outputting relevant and reliable economic data on time as well as in a cost effective manner. Both the internal structure of the Accounting System and related procedures are heavily influenced by Information Technology. All relevant activities must be in compliance with the Norwegian Accounting Legislation.

Learning outcome
The Candidate shall have relevant knowledge about Norwegian rules and regulations in the accounting and book-keeping field regarding the chain from an economic event to its manifestation as a financial statement assertation. Key points are understanding the procedures for registering accounting data into the accounting data base and the use of the same data when producing accounting reports. The Candidate should likewise be able to understand the difference between internal structure and an external view of the AIS.

Prerequisites
BØK 3411 Finance and Managerial Accounting I or equivalent

Compulsory reading
Books:

Moen, Tove-Gunn og Bjørgunn Havstein. 2009. Regnskapsorganisasjon : bokføring og intern kontroll. 5. utg. Cappelen akademisk forlag

Other:

Materiale henvist til eller utlevert i forbindelse med forelesningene

Recommended reading
Books:

Moen, Tove-Gunn, Siri Helen Reidulff og Terje Tvedt. 2012. Bokføringsloven. 7. utg. Den norske revisorforening : DnR kompetanse

Course outline
1. A high quality AIS.
2. Rules and regulations, the Norwegian Accounting Legislation. Best accounting practice and Generally Accepted Accounting Practices.
3. Internal Control, COSO and control environment.
4. The AIS, its structure and relations to other transaction systems.
5. Risk evaluation and control measures.
6. Accounting procedures and practical accounting work.
7. IT systems and SQL: recording, data bases, tables and reports.
8. Secure and reliable accounting data. Authenticity of the stored accounting data.
9. Electronic exchange of accounting data. XML, Electronic Funds Transfer and the Norwegian Altinn system for B2A-reporting.
10. Closing the books and year end accounting operations. Year End Reporting Automation.

Computer-based tools
Access to relevant systems through a browser.

Learning process and workload
28 hours of lessons in classroom.

A great part of the teaching is connected to the writing of term paper. This work will be given supervision under the first two weeks of working on the paper. The subjects will be central parts of accounting and internal control, prefarably those who are new as a consequence of tecnological development or changing laws and rules. The theoretical basis for the writing will be the syllabus from the course, and also literature from adjacent subjects which is nessesary in a defensible practical treatment of practical accounting challenges.

Recommended use of hours:

Activity	**Hours**
Participation in lessons	28
Preparation for lessons	10
Literature	60
Working with the term paper	102
Total recommended use of hours	**200**

Use of hours

Examination
A term paper concludes the course. The term paper must be completed within 4 weeks, the first two weeks with coaching, and in groups of 1-3 students.

Examination code(s)
BØK 36281 - Term paper counts 100% towards the grade in BØK 3628 Accounting - Structures and IT-systems, 7,5 credits.

Examination support materials
All support materials are allowed.

Re-sit examination
Re-sit examination is offered at next scheduled course.

Additional information